

**Agenda**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**SPECIAL MEETING OF THE BOARD OF TRUSTEES**  
**BOARD ROOM – 300 B Street**  
**June 28, 2023**  
**5:00 p.m. 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 & 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**

- A. June 14, 2023 Regular Meeting

**6. 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.

**7. 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.

- A. Inter-district Agreement Request(s) for the 2023/2024 school year

- B. Approve Purchase Order and Vendor Warrants – April 1, 2023 through June 21, 2023

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

- A. SUPERINTENDENT’S REPORT

- B. BOARD MEMBER REPORTS

**9. ACTION ITEMS**

- A. Approve the 2023-2024 LCAP Plan

- B. Adopt Original Budget for 2023/2024

- C. Adopt LCFF Local Indicators

- D. Approve the 2023-2024 Certification of Assurances / Consolidated Application

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <http://www.cde.ca.gov/fg/aa/co/ca22assurancetoc.asp>  
Attached is the Consolidated Application for Spring Data Collection.

- E. Approve Butte County Office of Education Contract Services Agreement

**10. PERSONNEL ACTION ITEMS**

- A. Approve Kameron Smith as Sixth Grade Teacher at Biggs Elementary School. Kameron Smith will be hired as an Intern in partnership with California State University, Chico.

- B. Approve Caleb Johnson as Third Grade Teacher at Biggs Elementary School.

**11. INFORMATION ITEMS**

**12. FUTURE ITEMS FOR DISCUSSION**

**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  
Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)

**RECONVENE TO OPEN SESSION**

**13. 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.

**Minutes  
BIGGS UNIFIED SCHOOL DISTRICT  
REGULAR MEETING OF THE BOARD OF TRUSTEES  
June 14, 2023**

**OPEN SESSION**

**CALL TO ORDER** – President Brown called the meeting to order at 6:35 p.m.

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

**PLEDGE OF ALLEGIANCE** – President Brown lead the Pledge of Allegiance.

**APPROVAL OF AGENDA**

The Board approved the agenda with the following additions: MSCU (Atteberry/Avram) 4/0/1

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

Add Action Item 13 L – Accept bid from Fairbanks Paving for the replacement of the south parking lot at BHS in the amount of \$65,150 from ESSER funding.

Add Personnel Action Item 14 K – Accept resignation of Dawn Robinson effective the end of the 2022-2023 school year.

**APPROVAL OF MINUTES**

The Board approved the minutes from the Regular Board Meeting on May 10, 2023 as written. MSCU (Avram/Atteberry) 4/0/1

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

**The Board adjourned into Closed Session at 6:37 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. Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)**
- 5. Litigation; Pursuant to Government Code Sections 54956.9**

**Closed Session was adjourned at 7:05 p.m. and reconvened to Open Session at 7:05 p.m.**

Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO

**ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION** – President Brown announced that no action was taken in closed session.

**PARENT ASSOCIATIONS REPORTS** – None

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

**PUBLIC COMMENT**- None

**REPORTS** – Item 11 A, Elementary School Principal’s Report, moved to this place in the agenda for student recognition.

**STUDENT RECOGNITION:** Superintendent Kaelin announced the May Student of the Month winner. The student came up and received her certificate.

**PUBLIC HEARINGS**

A. LCAP Plan – President Brown announced the opening of a public hearing for the 2023-2024 LCAP plan at 7:09 p.m. Overview was read. No public comment. President Brown closed the public hearing at 7:10 p.m.

B. 2023/2024 Original Budget – President Brown announced the opening of a public hearing for the 2023-2024 Original Budget at 7:11 p.m. CBO Analyn Dyer presented the budget via Power Point. No public comment. President Brown closed the public hearing at 7:38 p.m.

**REPORTS** – (Continued)

A. ELEMENTARY SCHOOL PRINCIPAL’S REPORT – Item 11 A addressed earlier in the Agenda.

B. HIGH SCHOOL PRINCIPAL’S REPORT – Included with the Superintendent’s Report.

C. M/O/T AND FOOD SERVICE DIRECTOR’S REPORT – Report attached to the Agenda was reviewed.

D. SUPERINTENDENT’S REPORT – Superintendent Kaelin reported that all the graduation ceremonies went smoothly. Summer School is off to a good start. The pool is having issues. The filter has been replaced. Mr. Kaelin is dealing with the county and determining what can be done as more potential pool problems arise. We are continuing to spend one-time monies. Birdhouse libraries have been installed at BES and RES. Water filling stations will be installed in the next few weeks. The high school library is being refurbished with new couches and chairs.

We have evicted the Richvale Post Office from the building on the RES campus, but they are still paying rent. The plan is to demolish the building now that we have the funds.

E. CBO'S REPORT – None

F. BOARD MEMBER'S REPORT – Nothing from the Board.

**CONSENT AGENDA:**

The Board approved Consent Agenda Item A. MSCU (Phillips/Avram) 4/0/1

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

A. Approve Inter-District Agreement Request(s) for the 2023-2024 school year.

**ACTION ITEMS:**

The Board approved Action Items A through L. MSCU (Phillips/Avram) 4/0/1

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

- A. Approve adoption of the Inspire Science curriculum published by McGraw Hill Education
- B. Approve purchase of two passenger vans for transporting students -successful bid to AutoNation Honda \$93,763.00
- C. Approve purchase of two utility trucks to be used in the Biggs High School CTE Program-successful bid to Larry Geweke Ford \$120,144.25
- D. Approve purchase from Park Planet - Playground Equipment for Biggs Elementary \$ 102,965.58 and Richvale Elementary \$98,323.59. Total of \$ 201,289.17 will be taken from ESSER one time funds.
- E. Approve purchase from Uniq Steel - Fencing for Biggs Elementary in the amount of \$80,300. ESSER funding will be used.
- F. Approve purchase from Uniq Steel – Fencing for Richvale Elementary in the amount of \$105,450.00. ESSER funding will be used.
- G. Approve 2023/2024 Designation of CIF Representative to League  
The Superintendent recommends approval of the following representatives: Doug Kaelin and Michelle Schleef
- H. Adopt Resolution 2022/2023 #07 Authorizing End of Year Budget Transfers
- I. Approve Education Protection Account (EPA) expenses

- J. Approve Arts, Music, Instructional Materials Discretionary Block Grant Plan
- K. Approve Learning Recovery Block Grant Plan
- L. Accept bid from Fairbanks Paving for the replacement of the south parking lot at BHS in the amount of \$65,150 from ESSER funding

**PERSONNEL ACTION ITEMS:**

The Board approved Personnel Action Items A-K. MSCU (Atteberry/Phillips) 4/0/1

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

- A. Approve hiring Logan Harrison as student summer help
- B. Approve hiring Dominic Vargas as student summer help
- C. Approve Katie Cyr as Classified Summer Substitute
- D. Accept the resignation of Jennifer Agan (Walter) as of June 2, 2023
- E. Accept the resignation of Gina Stephens as of June 2, 2023
- F. Accept the resignation of Elizabeth Enke as of June 2, 2023
- G. Accept the resignation of Hokulani Wickard as of June 2, 2023
- H. Approve the following Stipend Positions for the 2023-2024 School Year:
  1. BHS Lead Teacher – Vince Sormano
  2. BES Results Coordinator – Hollie Byers
  3. RES Lead Teacher – Jill Pearson
  4. BHS ASB Advisor – Lauren Garcia
  5. BHS Girls Varsity Basketball Coach – Tim Sheridan
  6. BHS Academic Decathlon Coordinator – Anne Lair
  7. BHS CSF Advisor – Anne Lair
  8. BHS Varsity Softball – Michelle Schleef
  9. BHS Varsity Boys Basketball – Roscoe Deel
  10. BHS JV Boys Basketball – Kameron Smith
  11. BHS Varsity Baseball – Allen Lee
  12. BHS Boys and Girls Wrestling – Cody Walsh
- I. Accept resignation of Dawn Robinson effective the end of the 2022-2023 school year

**INFORMATION ITEMS:**

- A. The opportunity to attend the AEC (Association Education Department CSBA (Cal School Board Association) Conference in San Francisco from 11/30/2023-12/2/2023 was presented to the Board.

**FUTURE ITEMS FOR DISCUSSION** – The process of setting up a committee to plan the calendars for the next three school years was discussed.

**ADJOURNMENT – 8:37 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: June 28, 2023

Item Number: 7 A  
Item Title: Inter-district Agreement Request(s)  
Presenter: Doug Kaelin, Superintendent & Loretta Long, Admin. Assistant/HR Officer  
Attachment: None  
Item Type:  Consent Agenda  Action  Report  Work Session  Other:

## Background/Comments:

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

<u>2023-2024 School Year</u>	<u>From:</u>	<u>To:</u>	<u>Action</u>	<u>New/Ongoing:</u>
1. (10 <sup>th</sup> Grade)	Gridley	Biggs	Accept	Ongoing
2. (9 <sup>th</sup> Grade)	Gridley	Biggs	Accept	Ongoing
3. (4 <sup>th</sup> Grade)	Gridley	Biggs	Accept	Ongoing
4. (8 <sup>th</sup> Grade)	Gridley	Biggs	Accept	Ongoing
5. (9 <sup>th</sup> -12 <sup>th</sup> Grade)	OUHSD	Biggs	Accept	New/Ongoing
6. (12 <sup>th</sup> Grade)	OUHSD	Biggs	Accept	Ongoing
7. (4 <sup>th</sup> Grade)	Live Oak	Biggs	Accept	Ongoing
8. (10 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
9. (8 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
10. (4 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
11. (3 <sup>rd</sup> Grade)	Biggs	Gridley	Release	Ongoing
12. (2 <sup>nd</sup> Grade)	Biggs	Gridley	Release	Ongoing
13. (8 <sup>th</sup> Grade)	Biggs	Manzanita	Release	Ongoing
14. (6 <sup>th</sup> Grade)	Biggs	Manzanita	Release	Ongoing
15. (3 <sup>rd</sup> Grade)	Biggs	Manzanita	Release	Ongoing
16. (7 <sup>th</sup> Grade)	Gridley	Biggs	Accept	New
17. (4 <sup>th</sup> Grade)	Gridley	Biggs	Accept	New

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

Recommendation: The Superintendent recommends action as indicated.



# BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: June 28, 2023

Item Number: 7 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 April 1, 2023 through June 21, 2023  
Item Type:  Consent Agenda  Action  Report  Work Session  Other

Background/Comments:

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

Fiscal Impact:

As indicated.

Recommendation:

Approve.

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-254891	25.00	Printed	01		BELLA HEADLEY (BELLA HEADL - Payee)
3005-254892	25.00	Printed	01		JESUS RODRIGUEZ (JESUS RODRI - Payee)
3005-254893	25.00	Printed	01		JOSE ALVARADO CORONA (JOSE ALVARA - Payee)
3005-254894	25.00	Printed	01		Samantha Hodges (Samantha Ho - Payee)
3005-254895	36.90	Printed	01		Enke, Elizabeth (001434 - Emp)
3005-254896	497.07	Printed	01		Lee, Allen (001449 - Emp)
3005-254897	6,070.27	Printed	01		A Z Bus Sales Inc (100057/4)
3005-254898	1,505.79	Printed	01		ANDES POOL SUPPLY (100077/1)
3005-254899	483.76	Printed	01		AT&T (100086/1)
3005-254900	2,965.31	Printed	01		BSN SPORTS (100111/1)
3005-254901	20.00	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-254902	495.00	Printed	01		CDW GOVERNMENT INC (100151/1)
3005-254903	150.00	Printed	01		COST U LESS PLUMBING (100172/1)
3005-254904	800.00	Printed	01		Intrinsic Admin Corp (100795/2)
3005-254905	1,993.93	Printed	01		HELENA AGRI-ENTERPRISES LLC (100254/3)
3005-254906	901.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-254907	29.86	Printed	01		LES SCHWAB (100308/1)
3005-254908	650.00	Printed	01		MAX S DIESEL SERVICE (100324/1)
3005-254909	856.74	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-254910	6,650.00	Printed	01		RCI Technologies, Inc. (100834/1)
3005-254911	487.65	Printed	01		TPX COMMUNICATIONS (100764/1)
3005-254912	1,665.33	Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)

26,358.61

Number of Items

22 Totals for Register 000417

2023 FUND-OBJ Expense Summary / Register 000417

01-4300	12,577.14	
01-5606	1,685.33	
01-5800	8,542.00	
01-5805	800.00	
01-5807	25.00	
01-5900	971.41	
01-9110*		24,600.87-
01-9580*		.01-

2023 FUND-OBJ Expense Summary / Register 000417 (continued)

Totals for Fund 01	24,600.88	24,600.88-
13-4300	19.28	
13-4700	1,738.46	
13-9110*		1,757.74-
Totals for Fund 13	1,757.74	1,757.74-
Totals for Register 000417	26,358.62	26,358.62-

\* denotes System Generated entry

Net Change to Cash 9110                      26,358.61- Credit

Register 000418 - 04/13/2023

Bank Account COUNTY - US Bank

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-255878	35.00	Printed	01		Afzal, Fazila (001398 - Emp)
3005-255879	3.33	Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-255880	144.00	Printed	01		CHICO RENT-A-FENCE (100158/1)
3005-255881	101.00	Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-255882	904.50	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-255883	1,525.86	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-255884	24.80	Printed	01		MJB SALES & SERVICE (100336/1)
3005-255885	292.79	Printed	01		NEFF (100348/3)
3005-255886	102.74	Printed	13		NELSON ADAMS NACO (100349/1)
3005-255887	8,106.16	Printed	13		NORCAL FOOD EQUIPMENT (100354/1)
3005-255888	578.34	Printed	01		OFFICE DEPOT (100358/1)
3005-255889	1,309.07	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-255890	550.68	Printed	01		SCHOOL NURSE SUPPLY (100410/1)
3005-255891	2,842.90	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-255892	5,675.00	Printed	01		Tap Water Watch LLC (100835/1)
3005-255893	193.75	Printed	01		VERIZON WIRELESS (100467/1)

22,389.92

Number of Items

16 Totals for Register 000418

2023 FUND-OBJ Expense Summary / Register 000418

01-4200	184.14	
01-4300	1,406.47	
01-4303	1,525.86	
01-4400	5,675.00	
01-5504	1,309.07	
01-5800	101.00	
01-5807	35.00	
01-5900	197.08	
01-9110*		10,433.62-
<b>Totals for Fund 01</b>	<b>10,433.62</b>	<b>10,433.62-</b>
13-4300	102.74	
13-4700	3,747.40	
13-6400	8,106.16	
13-9110*		11,956.30-
<b>Totals for Fund 13</b>	<b>11,956.30</b>	<b>11,956.30-</b>

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 = 4/1/2023, Ending Check Date = 6/21/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

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2023 FUND-OBJ Expense Summary / Register 000418 (continued)

Totals for Register 000418	22,389.92	22,389.92-
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\* denotes System Generated entry

Net Change to Cash 9110	22,389.92-	Credit
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Register 000419 - 04/20/2023

Bank Account COUNTY - US Bank

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-256379	25.00 Printed	01		ALINA ANGUIANO (ALINA ANGUI - Payee)
3005-256380	25.00 Printed	01		DAVID GARCIA LEYVA (DAVID GARCI - Payee)
3005-256381	25.00 Printed	01		PHUMIPAT PIARAGSA (PHUMIPAT PI - Payee)
3005-256382	390.00 Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-256383	192.00 Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-256384	835.00 Printed	01		CASBO PROFESSIONAL DEVELOPMENT ACCOUNTS RECEIVABLE (100148/1)
3005-256385	300.00 Printed	01		CHRISTENSEN TELECOMMUNICATIONS (100163/1)
3005-256386	117.88 Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-256387	7,308.09 Printed	01		CITY OF BIGGS (100164/1)
3005-256388	220.00 Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-256389	58.56 Printed	01		Grad Awards LLC (100813/1)
3005-256390	2,614.89 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-256391	1,295.76 Printed	01		RICHVALE SANITARY DISTRICT (100392/1)
3005-256392	95.00 Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-256393	24.72 Printed	01		SKYWAY TOOL CENTER (100428/1)

13,526.90

Number of Items

15 Totals for Register 000419

2023 FUND-OBJ Expense Summary / Register 000419		
01-4300	2,791.33	
01-4400	24.72	
01-5200	835.00	
01-5502	8,603.85	
01-5800	595.00	
01-5807	582.00	
01-5808	95.00	
01-9110*		13,526.90-
<b>Totals for Register 000419</b>	<b>13,526.90</b>	<b>13,526.90-</b>

\* denotes System Generated entry

Net Change to Cash 9110

13,526.90- Credit

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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-256598	435.54	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-256599	90.48	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-256600	8,931.03	Printed	13		DANIELSEN COMPANY (100182/1)
3005-256601	948.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-256602	266.78	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-256603	854.39	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-256604	210.00	Printed	01		North State Water System (100827/1)
3005-256605	2,891.31	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-256606	590.00	Printed	01		School Services Of California (100412/3)
3005-256607	1,414.88	Printed	01		STERLING DEARMOND (100741/1)
3005-256608	2,211.62	Printed	13		SFS OF SACRAMENTO, INC (100443/2)

18,844.03

Number of Items

11 Totals for Register 000420

**2023 FUND-OBJ Expense Summary / Register 000420**

01-3701	1,414.88	
01-4300	792.80	
01-4303	854.39	
01-5200	590.00	
01-5800	210.00	
01-9110*		3,862.07-
<b>Totals for Fund 01</b>	<b>3,862.07</b>	<b>3,862.07-</b>
13-4300	726.39	
13-4700	14,255.57	
13-9110*		14,981.96-
<b>Totals for Fund 13</b>	<b>14,981.96</b>	<b>14,981.96-</b>
<b>Totals for Register 000420</b>	<b>18,844.03</b>	<b>18,844.03-</b>

\* denotes System Generated entry

Net Change to Cash 9110

18,844.03- Credit



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Number	Amount Status	Fund	Cancel Register Id	Payee
3005-257074	774.80 Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)

774.80                      Number of Items                      1    Totals for Register 000421

**2023 FUND-OBJ Expense Summary / Register 000421**

01-4300	774.80	
01-9110*		774.80-
<b>Totals for Register 000421</b>	<b>774.80</b>	<b>774.80-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      774.80- Credit**

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Number	Amount Status	Fund	Cancel Register Id	Payee
3005-257627	2,500.00 Printed	01		Los Charros Taquerria (Los Charros - Payee)
3005-257628	1,800.92 Printed	01		Callenstitch, LLC Corporate Casuals (100838/1)

4,300.92                      Number of Items                      2    Totals for Register 000422

2023 FUND-OBJ Expense Summary / Register 000422		
01-4300	4,300.92	
01-9110*		4,300.92-
<b>Totals for Register 000422</b>	<b>4,300.92</b>	<b>4,300.92-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      4,300.92- Credit**

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Register 000423 - 05/04/2023

Bank Account COUNTY - US Bank

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-257629	63.84 Printed	01		PACIFIC STORAGE COMPANY AMERICAN MOBILE SHREDDING (100075/1)
3005-257630	3,623.21 Printed	13		DANIELSEN COMPANY (100182/1)
3005-257631	124.66 Printed	01		GRAINGER INC (100240/1)
3005-257632	1,390.50 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-257633	186.78 Printed	01		JACKSONS GLASS CO (100277/1)
3005-257634	2,336.26 Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-257635	214.27 Printed	01		MJB SALES & SERVICE (100336/1)
3005-257636	621.01 Printed	01		OFFICE DEPOT (100358/1)
3005-257637	7,377.32 Printed	01		PG&E (100369/1)
3005-257638	3,922.73 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-257639	473.47 Printed	01		TPX COMMUNICATIONS (100764/1)

20,334.05

Number of Items

11 Totals for Register 000423

**2023 FUND-OBJ Expense Summary / Register 000423**

01-4300	1,146.72	
01-4303	2,336.26	
01-5503	7,377.32	
01-5800	63.84	
01-5900	473.47	
01-9110*		11,397.61-
<b>Totals for Fund 01</b>	<b>11,397.61</b>	<b>11,397.61-</b>
13-4300	195.37	
13-4700	8,741.07	
13-9110*		8,936.44-
<b>Totals for Fund 13</b>	<b>8,936.44</b>	<b>8,936.44-</b>
<b>Totals for Register 000423</b>	<b>20,334.05</b>	<b>20,334.05-</b>

\* denotes System Generated entry

Net Change to Cash 9110

20,334.05- Credit

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Register 000424 - 05/09/2023

Bank Account COUNTY - US Bank

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-258025	25.00	Printed	01		ALEX DELIRA (ALEX DELIRA - Payee)
3005-258026	25.00	Printed	01		CARLY OPAL (CARLY OPAL - Payee)
3005-258027	30.00	Printed	01		CHANDRA WROTEN (CHANDRA WRO - Payee)
3005-258028	25.00	Printed	01		DOMINIC ALGEA (DOMINIC ALG - Payee)
3005-258029	25.00	Printed	01		EFREN SOLIS-LOPEZ (EFREN SOLIS - Payee)
3005-258030	328.81	Printed	01		ELIZABETH GUERRERO (ELIZABETH G - Payee)
3005-258031	124.21	Printed	01		JOHN DOOLITTLE (JOHN DOOLIT - Payee)
3005-258032	25.00	Printed	01		NATALY GONZALEZ (NATALY GONZ - Payee)
3005-258033	134.72	Printed	01		TOBIN HAHN (TOBIN HAHN - Payee)
3005-258034	406.73	Printed	01		Kaelin, Douglas F (001002 - Emp)
3005-258035	99.00	Printed	01		Afzal, Fazila (001398 - Emp)
3005-258036	627.79	Printed	01		A Z Bus Sales Inc (100057/4)
3005-258037	600.00	Printed	01		ACELLUS LEARNING SERVICES (100062/1)
3005-258038	1,318.74	Printed	01		ANDES POOL SUPPLY (100077/1)
3005-258039	171.07	Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-258040	176.00	Printed	01		E P E S (100199/1)
3005-258041	625.00	Printed	01		Intrinsic Admin Corp (100795/2)
3005-258042	2,422.00	Printed	01		Don C George Inc (100802/1)
3005-258043	79.64	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-258044	304.39	Printed	01		LES SCHWAB (100308/1)
3005-258045	332.20	Printed	01		MINASIAN MEITH ET AL (100335/1)
3005-258046	210.00	Printed	01		North State Water System (100827/1)
3005-258047	31.15	Printed	01		Pitney Bowes Inc (100371/2)
3005-258048	730.09	Printed	01		SUNRISE ENVIRONMENTAL SCIENTIF (100439/1)
3005-258049	1,991.60	Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)
3005-258050	3,068.99	Printed	01		West Coast Plaques (100829/1)

13,937.13

Number of Items

26 Totals for Register 000424

2023 FUND-OBJ Expense Summary / Register 000424

01-4300	5,806.86
01-5200	99.00
01-5600	2,422.00
01-5606	1,991.60

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 = 4/1/2023, Ending Check Date = 6/21/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

ESCAPE ONLINE

Page 1 of 2



2023 FUND-OBJ Expense Summary / Register 000424 (continued)

01-5800	2,630.47	
01-5802	332.20	
01-5805	625.00	
01-5807	30.00	
01-9110*		13,937.13-
<b>Totals for Register 000424</b>	<b>13,937.13</b>	<b>13,937.13-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      13,937.13- Credit**

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-258692	775.07	Printed	01		Strattard, John (001201 - Emp)
3005-258693	87.09	Printed	01		Graves, Moneek S (001383 - Emp)
3005-258694	40.00	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-258695	3.57	Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-258696	7,852.06	Printed	01		CITY OF BIGGS (100164/1)
3005-258697	796.43	Printed	13		DANIELSEN COMPANY (100182/1)
3005-258698	1,229.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-258699	363.90	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-258700	905.71	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-258701	1,309.07	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-258702	95.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-258703	198.94	Printed	01		VERIZON WIRELESS (100467/1)

13,655.84

Number of Items

12 Totals for Register 000425

**2023 FUND-OBJ Expense Summary / Register 000425**

01-4300	87.09	
01-4303	363.90	
01-5502	7,852.06	
01-5504	1,309.07	
01-5606	40.00	
01-5808	95.00	
01-5900	202.51	
01-8650	775.07	
01-9110*		10,724.70-
<b>Totals for Fund 01</b>	<b>10,724.70</b>	<b>10,724.70-</b>
13-4300	22.12	
13-4700	2,909.02	
13-9110*		2,931.14-
<b>Totals for Fund 13</b>	<b>2,931.14</b>	<b>2,931.14-</b>
<b>Totals for Register 000425</b>	<b>13,655.84</b>	<b>13,655.84-</b>

\* denotes System Generated entry

Net Change to Cash 9110

13,655.84- Credit

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Number	Amount Status	Fund	Cancel Register Id	Payee
3005-259036	93,698.02 Printed	01		Autonation Honda Roseville (100845/1)

93,698.02                      Number of Items                      1    Totals for Register 000426

**2023 FUND-OBJ Expense Summary / Register 000426**

01-6400	93,698.02	
01-9110*		93,698.02-
<b>Totals for Register 000426</b>	<b>93,698.02</b>	<b>93,698.02-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      93,698.02- Credit**

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Number	Amount Status	Fund	Cancel Register Id	Payee
3005-259333	118,380.25 Printed	01		Geweke Fod (100846/1)

118,380.25                      Number of Items                      1    Totals for Register 000427

**2023 FUND-OBJ Expense Summary / Register 000427**

01-6400	118,380.25	
01-9110*		118,380.25-
<b>Totals for Register 000427</b>	<b>118,380.25</b>	<b>118,380.25-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      118,380.25- Credit**

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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-259617	25.00	Printed	01		BRADY SMITH (BRADY SMITH - Payee)
3005-259618	25.00	Printed	01		CHASE MCLEAN (CHASE MCLEA - Payee)
3005-259619	25.00	Printed	01		EMMA BOWLES (EMMA BOWLES - Payee)
3005-259620	84.23	Printed	01		KAREN ARROWSMITH (KAREN ARROW - Payee)
3005-259621	246.28	Printed	01		TOBIN AHN (TOBIN AHN - Payee)
3005-259622	56.45	Printed	01		Long, Loretta L (001404 - Emp)
3005-259623	790.19	Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-259624	418.28	Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-259625	320.00	Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-259626	338.56	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-259627	980.78	Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-259628	476.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-259629	873.69	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-259630	2,290.53	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-259631	1,463.77	Printed	01		MACS MARKET (100318/1)
3005-259632	24.00	Printed	01		MJB SALES & SERVICE (100336/1)
3005-259633	3,049.93	Printed	01		PG&E (100369/1)
3005-259634	1,627.78	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-259635	2,618.14	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-259636	1,444.90	Printed	01		Terrapin (100842/1)
3005-259637	66.50	Printed	01		Pape' Machinery, Inc. (100836/1)

17,245.01

Number of Items

21 Totals for Register 000428

2023 FUND-OBJ Expense Summary / Register 000428

01-4300	5,089.35	
01-4303	2,290.53	
01-5503	3,049.93	
01-5504	2,618.14	
01-5800	1,878.04	
01-5807	320.00	
01-9110*		15,141.23-
01-9580*		104.76-
<b>Totals for Fund 01</b>	<b>15,245.99</b>	<b>15,245.99-</b>



2023 FUND-OBJ Expense Summary / Register 000428 (continued)

13-4300	15.27	
13-4700	2,088.51	
13-9110*		2,103.78-
<b>Totals for Fund 13</b>	<b>2,103.78</b>	<b>2,103.78-</b>
<b>Totals for Register 000428</b>	<b>17,349.77</b>	<b>17,349.77-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      17,245.01- Credit**

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-260549	25.00	Printed	01		MAILEY SEIPERT (MAILEY SEIP - Payee)
3005-260550	25.00	Printed	01		RYLAN JONES (RYLAN JONES - Payee)
3005-260551	914.90	Printed	01		A Z Bus Sales Inc (100057/4)
3005-260552	2,024.23	Printed	01		ANDES POOL SUPPLY (100077/1)
3005-260553	929.87	Printed	01		AT&T (100086/1)
3005-260554	200.00	Printed	01		Beyond Audio Video Integration (100844/1)
3005-260555	156.26	Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-260556	195.00	Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-260557	147.98	Printed	01		Crown Awards (100841/1)
3005-260558	1,290.75	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-260559	967.20	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-260560	2,428.99	Printed	01		LAMINATING USA LLC (100305/1)
3005-260561	363.54	Printed	01		Jane Little (100731/1)
3005-260562	187.32	Printed	01		MACS MARKET (100318/1)
3005-260563	12.40	Printed	01		MJB SALES & SERVICE (100336/1)
3005-260564	978.21	Printed	01		OFFICE DEPOT (100358/1)
3005-260565	25.11	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-260566	294.44	Printed	01		Stewart Signs (100808/1)
3005-260567	8,740.35	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-260568	479.32	Printed	01		TPX COMMUNICATIONS (100764/1)
3005-260569	1,644.12	Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)
3005-260570	199.28	Printed	01		VERIZON WIRELESS (100467/1)

22,229.27

Number of Items

22 Totals for Register 000429

2023 FUND-OBJ Expense Summary / Register 000429

01-4300	4,506.34
01-4303	967.20
01-4400	2,428.99
01-5200	47.94
01-5600	200.00
01-5606	1,644.12
01-5800	575.00
01-5807	195.00

2023 FUND-OBJ Expense Summary / Register 000429 (continued)

01-5900	1,608.47	
01-9110*		12,173.06-
<b>Totals for Fund 01</b>	<b>12,173.06</b>	<b>12,173.06-</b>
13-4300	358.25	
13-4700	9,697.96	
13-9110*		10,056.21-
<b>Totals for Fund 13</b>	<b>10,056.21</b>	<b>10,056.21-</b>
<b>Totals for Register 000429</b>	<b>22,229.27</b>	<b>22,229.27-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      22,229.27- Credit**

Register 000430 - 06/13/2023

Bank Account COUNTY - US Bank

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-261230	100.00	Printed	01		Pearson, Jill A (001381 - Emp)
3005-261231	44.25	Printed	01		Graves, Moneek S (001383 - Emp)
3005-261232	99.59	Printed	01		Perkins, Holly M (001386 - Emp)
3005-261233	86.54	Printed	01		Enke, Elizabeth (001434 - Emp)
3005-261234	27.50	Printed	01		McPeters, Tracey (001462 - Emp)
3005-261235	20.00	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-261236	724.23	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-261237	161.00	Printed	01		CA Department of Tax & Fee Ad (100762/1)
3005-261238	290.24	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-261239	3.67	Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-261240	302.68	Printed	01		GRAINGER INC (100240/1)
3005-261241	1,954.93	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-261242	366.75	Printed	01		LATITUDES SIGNS & BANNERS (100306/1)
3005-261243	924.10	Printed	01		Lifeguard Store Inc (100311/2)
3005-261244	195.93	Printed	01		MACS MARKET (100318/1)
3005-261245	210.00	Printed	01		North State Water System (100827/1)
3005-261246	386.56	Printed	01		Quality Logo Products, Inc. (100837/1)
3005-261247	1,309.07	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-261248	2,689.00	Printed	01		Records Consultants, Inc. (100834/2)

9,896.04

Number of Items

19 Totals for Register 000430

2023 FUND-OBJ Expense Summary / Register 000430

01-4300	3,520.87	
01-4303	1,954.93	
01-5504	1,309.07	
01-5606	20.00	
01-5800	3,060.00	
01-5807	27.50	
01-5900	3.67	
01-9110*		9,896.04-
<b>Totals for Register 000430</b>	<b>9,896.04</b>	<b>9,896.04-</b>

2023 FUND-OBJ Expense Summary / Register 000430 (continued)

\* denotes System Generated entry

Net Change to Cash 9110

9,896.04- Credit

2023 FUND-OBJ Expense Summary / Register 000430 (continued)

395,570.79

Number of Items

180 Totals for Org 006 - Biggs Unified School District

## LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Biggs Unified School District

CDS Code: 04-61408

School Year: 2023-24

LEA contact information:

Doug Kaelin

Superintendent

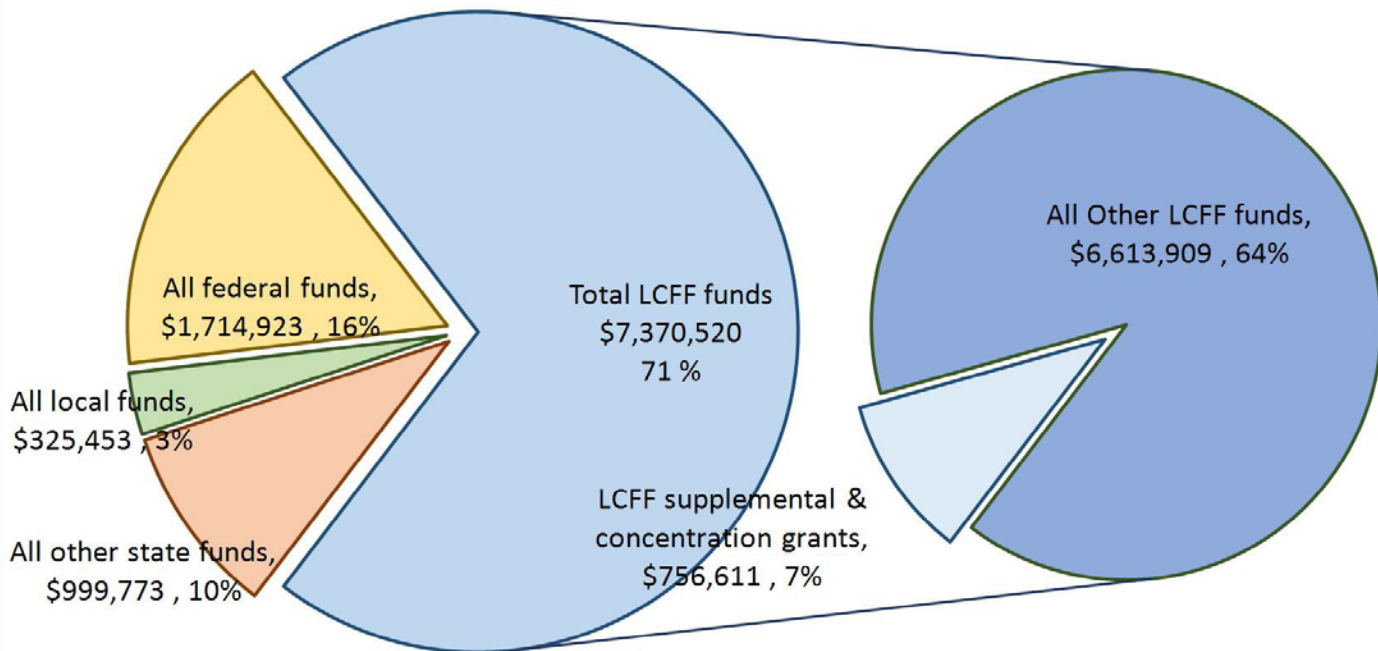
dkaelin@biggs.org

530)8681281

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

### Budget Overview for the 2023-24 School Year

#### Projected Revenue by Fund Source



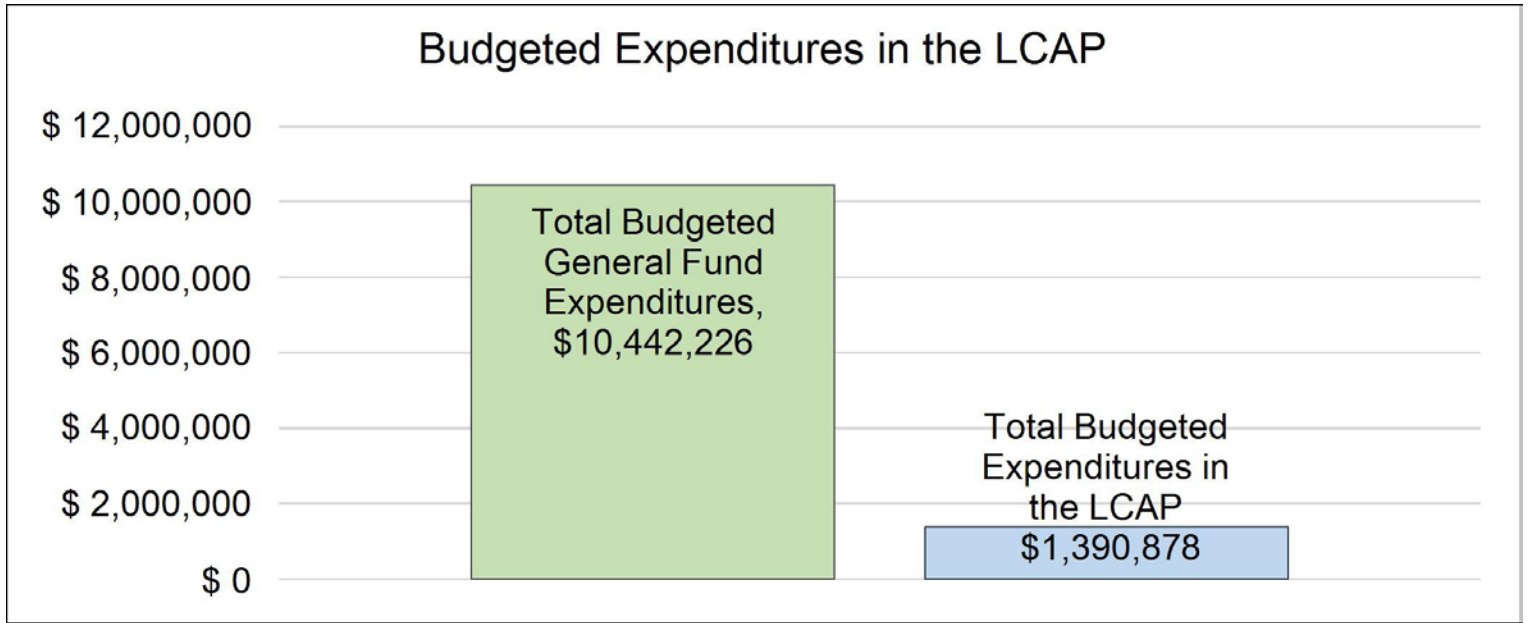
This chart shows the total general purpose revenue Biggs Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Biggs Unified School District is \$10,410,669, of which \$7370520 is Local Control Funding Formula (LCFF), \$999773 is other state funds, \$325453 is local funds, and \$1714923 is federal funds. Of the \$7370520 in LCFF Funds, \$756611 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).



# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Biggs Unified School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

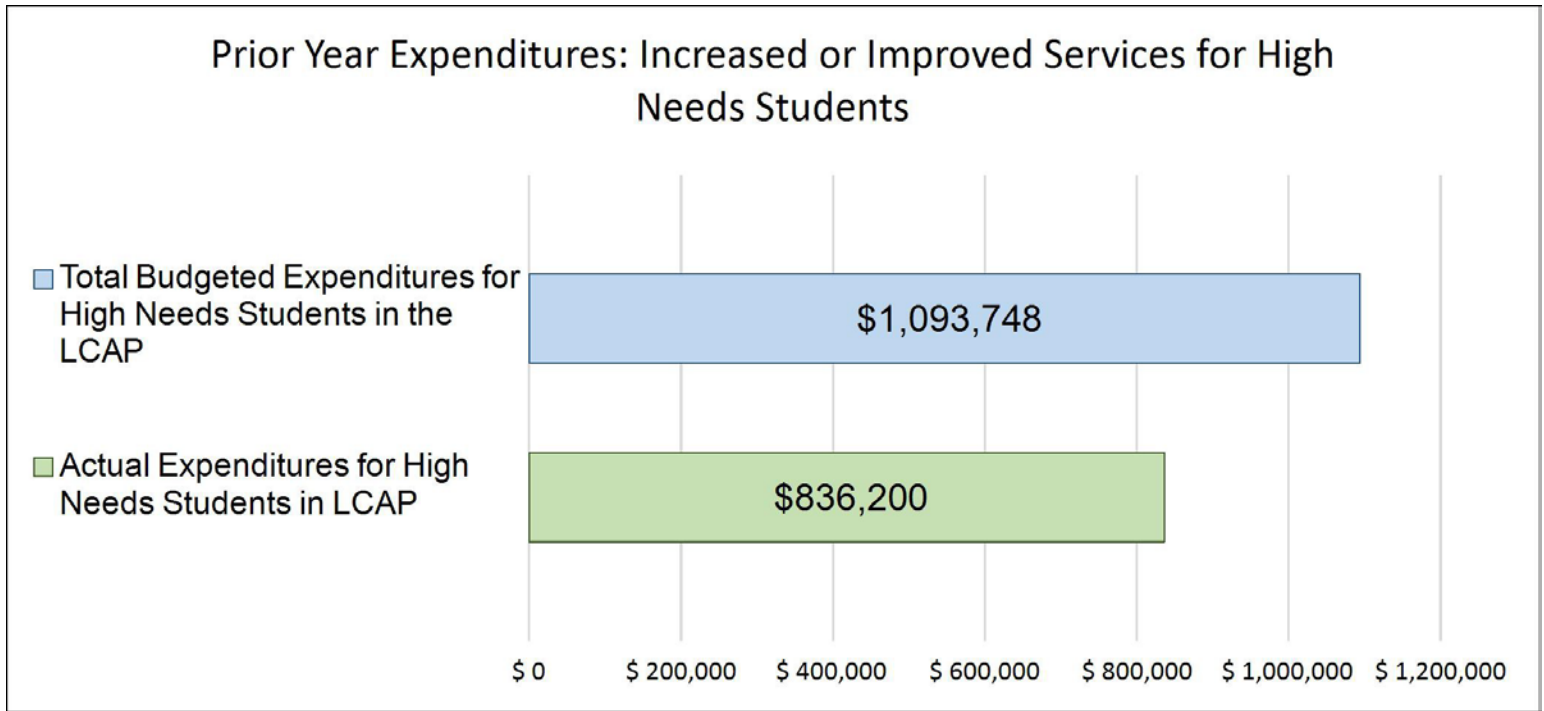
The text description of the above chart is as follows: Biggs Unified School District plans to spend \$10,442,226 for the 2023-24 school year. Of that amount, \$1,390,878 is tied to actions/services in the LCAP and \$9,051,348 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Biggs Unified School District is projecting it will receive \$756,611 based on the enrollment of foster youth, English learner, and low-income students. Biggs Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Biggs Unified School District plans to spend \$1,093,748 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Biggs Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Biggs Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Biggs Unified School District's LCAP budgeted \$1093748 for planned actions to increase or improve services for high needs students. Biggs Unified School District actually spent \$836200 for actions to increase or improve services for high needs students in 2022-23.

# Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Biggs Unified School District	Doug Kaelin Superintendent	dkaelin@biggs.org 530)8681281

## Plan Summary [2023-24]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Biggs Unified School District is located in Butte County, California, in the town of Biggs. Biggs lies 60 miles north of Sacramento and 20 south of Chico. The school district encompasses 135 square miles, which includes the communities of Biggs and Richvale and is in the heart of a rich agricultural area. Biggs USD has a student enrollment of 548 students. Approximately 20% of the student population is English language learners with the majority having Spanish as the primary language. Approximately 69% of the students qualify for free or reduce lunch program district-wide.

The district’s schools include: Biggs Elementary School (TK-8), Biggs High School (9-12), all in the town of Biggs; Richvale Elementary (1-6) School located in the neighboring community of Richvale.

The district employs a Superintendent, High School Principal and K-8 Principal that oversee Biggs Elementary and Richvale, The district employee's 37 NCLB Highly Qualified Teachers and 40 classified, confidential and non teaching personnel. Professional development provides staff with training focused effective curriculum, instruction and assessment practices. The educational program focuses on student achievement of the state content standards using current state-adopted and district-approved instructional materials. Students have opportunities to participate in three career technical education pathways, after school programs, sports, extracurricular activities and student leadership activities, which broadens their educational experience. Student support services include: special education classes, resource specialist programs, a speech and language program, counseling and psychologist services,. ELD instruction and bilingual instructional aide work with English learners.

Our philosophy guiding the reading curriculum is that children learn to read in different ways, so our approach emphasizes teaching reading through differentiated instruction. Teaching the same concepts and skills in many different ways provides both reinforcement and allows the curriculum to correspond to the learning strengths of each child. Academic performance and a safe and orderly environment are conditions strongly supported by the entire staff and the Board of Trustees. Budget, staffing and program decisions reflect these priorities. The student teacher ratio does not exceed 22 to 1 Kindergarten through third grade, and an average of no more than 25 to 1 in grade four through grade six. Students in grades 6-8 are in a self contained class, while 9-12 are in traditional rotation schedule of 7 periods. The district contracts technology service through Butte County Office of Education. All students have one to one Chromebooks. All technology changes and

purchases are outlined in the Districts technology plan. The entire certificated staff has worked together to design an extensive research-based coordinated curriculum that defines basic skills, proficiency standards and student performance levels for all grades and all subjects. The District completed an 8 million dollar modernization project that affected all three campuses in recent years. In 2021-22 13 teachers became part of UDL grant that focus on lesson designs and continue to be part of that grant, BCOE a full time coach has been added as part of the grant. Biggs High School completed a WASC accreditation in the spring of 2023 receiving a six-year accreditation. .

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

As we continue to address the effects of learning loss post-pandemic, BUSD has made progress in several areas based upon a review of performance on state and local indicators, progress towards LCAP goals, local self-assessment tools, and educational partner input. Some areas of progress are featured below.

In 2022-23, 97% of students returned to in-person instruction, while 3% chose to remain off campus in Independent Study. Staff continued efforts to support students both academically and social/emotionally. Teachers offered extra support and focused on making connections with each and every student. Shadow classes were offered in Math, in-person and online tutoring, and increased Instructional aide hours to provide more group/station time in class, along with expansion of interventions in math and ELA. Counselors made concerted efforts to check-in with students and responded many times on weekends when students were identified in crisis. BUSD continued its partnership with BCOE in the UDL grant.

The results of all these efforts were that students continued to make growth in both iReady assessments, Dibels, and credit attainment and recovery. Students' behaviors improved significantly and suspension rates lowered. The number of students failing classes decreased by over 20% at the high school level.

### Academic Progress:

#### iReady Data

BUSD has implemented a new assessment platform, iReady Assessments, to measure students' baseline skills in ELA and Math at the beginning of the year (fall) and provide progress reports in the winter and spring for 1st-5th grade. This allows us to track student achievement levels and areas of improvement throughout the year, rather than relying on a summative test, the CAASPP, at the end of the school year. iReady Diagnostic Screener: Percent of Students At or Above Grade Level:

	Fall	Winter
__Reading__	12%	18%
__Math__	4%	8%

Data from IREADY was used to help determine which students were in need of interventions.

Although spring data won't be available at the time of this publication, the growth from the fall administration to the winter of IReady Assessments is encouraging, with an overall growth of 6% in Reading and 4% in math. The district used MAPS assessments for the first time this year for 6th-12th grade students in ELA and Math. The data was used in team meeting to create goals for each semester and revisited with the UDL team. This process is ongoing and will be used at the start of the 2023 school year.

\* High Schools - 2022 11th Grade - Smarter Balanced Summative - English Language Arts Based on the spring 2022 SBAC administration, the number of students meeting or exceeding standards was 33.09 percent in ELA and 17.38 percent in math

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

With the successes mentioned above there were also areas that BUSD needs to address going forward. The Dashboard pointed out that the Students with Disability (SWD) and Foster Youth (FY) subgroups fell short. Both subgroups struggled with Chronic Absenteeism and Suspensions, while the SWD subgroup also struggled in ELA and Math. District wide efforts to provide both additional supports and modified approaches will be a focus moving into the new LCAP. Suspension rates have decreased in 2022-23 with other means of correction/counseling and should reflect a positive change on the dashboard.

In 2021-22 and 2022-23 the biggest struggles have been student absenteeism. COVID messaging taught parents and staff to keep students home and BUSD is now working diligently to communicate with all Educational Partners the importance of being in school and what constitutes a legitimate reason to be absent. Chronic absenteeism has remained an issue all year, with some improvements across the board. School site communicated with parents regularly and instituted attendance incentives.

## LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

There are many items on the LCAP that will continue from our past goals. We will continue to maintain credentialed and appropriately assigned teachers. Emphasis on PLC group collaboration within grade levels and vertically to analyze data, choose essential standards, and implement RTI in order to improve test scores will continue. In addition to having an intervention specialist for K-6, we are also looking forward to hiring an independent study teacher for those who wish to remain on distance learning. We plan to maintain our standards aligned curriculum in ELA, and math, while adopting science and social studies. The district has adopted a new science curriculum for the 2023-24 school year for 1st through 8th grade.

Many of our programs at Biggs Unified have been highly successful and popular. We will continue with our extra-curricular athletic programs, FFA, chess and ASB activities. The district is looking at adding new extra-curricular programs for the lower grades.

We also plan to continue providing students with their own chrome books or laptops and are excited about creating a new technology plan. In order to improve attendance we also are beginning a schoolwide attendance program to help improve our chronic absenteeism and motivate students to come to school. We will continue to provide bussing in order to help support socioeconomically disadvantaged students and to help students come to school. The district will continue to provide programs outside of the district for students with special needs and

provide transportation for students to those programs. Maintaining an elementary school counselor on site is something that we will continue to provide, however, we are hoping that adding additional days to be able to make the counselor available more days a week for students and after school hours. We also are planning to implement a social emotional learning program to help students with their social and emotional skills, especially as many students have experienced trauma as a result of COVID-19. We also are planning to help aid learning recovery by providing after school tutoring and more para-professions in the classroom, and a summer school program. Teachers are working hard on selecting essential standards and aligning them with their curriculum. This process will continue next year through collaboration and daily instruction. The district also plans to continue with events like "Night of the Star", Scholarship Night and other events to showcase the district and outstanding students. The district will split elementary school administration to provide more support in the middle grades and at Richvale Elementary

## **Comprehensive Support and Improvement**

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### ***Schools Identified***

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

NA

### ***Support for Identified Schools***

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

NA

### ***Monitoring and Evaluating Effectiveness***

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

NA

# Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Stakeholder Engagement was integral to the process of development of the LCAP. Here is a timeline of the stakeholder engagement process.

Each board meeting agenda has a standing item to discussed LCAP process and meeting updates.

Classified Staff: A survey was conducted in March, 2023

Certificated Staff: A survey was conducted in March, 2023

Students: A survey was conducted in March 2021     March 2023

Parents: A survey was conducted in April 2023

Parent community meeting was held in May 2023

BUSD teacher Union (BUTA) meeting was held in April 2023

BUSD teacher meeting was held in May 2023

ELAC parent meeting April-May 2023

DLAC Advisory meeting April 2023

Foster/Group home meeting May 2023

SELPA: May 24, 2023

WASC Parent Meeting April 2023

WASC meeting April 2023

Butte County SELPA- data of SWD was reviewed and the need for continued aide support and push in services was discussed.

Differentiated Assistance Meeting. February 22, March 22, 2023, May 17, 2023

Public Hearing:

Approval

A summary of the feedback provided by specific educational partners.

Parents:

Feedback about plan specifics at any of the live meetings was minimal this year, as was overall parent participation. The district completed several surveys with all stakeholders. The survey responses provided the majority of actionable parent input into the planning process.

Respondents reported 89% satisfaction with the way learning was structured under current district plans, which supports the maintenances of the current overall plan. 42% of the parents reported a concern over learning loss and what the district could do to handle the loss of learning. 42% of the parents reported a concern for student mental health and well-being. 23% of the parents reported a request for more afterschool programs and clubs, with a desire for the district to run 6<sup>th</sup>-7<sup>th</sup> -8<sup>th</sup> grade sports programs.

During WASC meeting parents expressed concerns of needing more programs such as Art and Music and cultural diversity clubs. During the Differentiated Assistance meeting staff focused on Family Engagement and School Culture as focus areas.

Staff: Based on the survey staff reported 93% feeling safe at school. 26% of the staff felt that truancy was affecting students ability to learn. At the public hearing, the teachers overwhelmingly requested the district maintain PBIS and continue to work with students and parents in a caring manor. Staff also requested professional development need, classified staff and certificated report a need for additional training around disruptive behavior management and trauma-informed practices. Teachers were interested in content-specific training, innovative instruction and strategies. Infusion of technology into teaching, and work in English Language Development for EL students .

Students: Through student surveys and meeting input was given from students. Students requested to continue with afterschool sports programs and tutoring when needed. Students also ask for the opportunity for more clubs, advance classes and college counseling.

Parents request on going updates on student progress in meeting A-G requirements

During WASC meeting parents requested the high school develop four-year plans for students and update parents of students' progress on the plans and adjustment that are needed.

#### A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Stakeholder input played an integral part in the creation of this LCAP. We used data from surveys given to all stakeholders, the Healthy Kids Survey, California State Dashboard, and local indicators. Based on the input from all stakeholders we will be focusing many of our actions on learning recovery and meeting the social emotional needs of the students. The pandemic caused learning loss and emotional stress for our students and all stakeholders agree that meeting those needs should be our priority. To meet those needs we have planned to continue with an intervention teachers K-6, create math benchmark assessments, increase paraprofessionals in the classroom, and explore after school instruction and tutoring programs. We also are increasing our opportunities for professional learning communities to collaborate over intervention and learning recovery. In order to meet our students emotional needs, we planned actions to implement social emotional learning school wide. We also intend to continue to provide on-site counseling to meet the emotional needs of students and hope to be able to expand the counseling opportunities within the course of this LCAP. In addition, our school has transitioned to using technology in the classroom . All stakeholders agree that maintaining one to one technology and creating a technology plan should also be a priority, and that was integral to our creating actions toward a technology plan. We have also made plans to add filling stations for students' water bottles and improve the facilities by adding shade structures. Based on the data from the California State Dashboard, we plan to implement a school wide attendance incentive program to motivate students to come to school. This program was specifically targeted to meet the needs of our high socioeconomically disadvantaged population, though it benefits the whole district. We finally have completed a modernization projects at each school site. Many actions remain from the past LCAP. We will continue to provide ELD training and coordination for our ELD/Intervention specialist. We also will continue to provide home to school transportation, school surveys, and ELA intervention. The district realizes that math scores need to improve and are hopeful that a math coach will help teachers provide lessons that will engage students. Stakeholders have asked that we increase activities and clubs to offer an array of after school events that are connected to the school. Stakeholders have also requested the district look into adding a music/band program. High School parents are requesting yearly updates on students' progress for meeting graduation requirements and college acceptance requirements.



# Goals and Actions

## Goal

Goal #	Description
1	Biggs Unified School District will provide conditions of learning that will develop College and Career Ready students.  Priority 1, 2 and 7

An explanation of why the LEA has developed this goal.

Biggs Unified District Mission Statement states that, "...It is the mission of Biggs Unified to encourage, guide, and support all students to reach their highest potential and become successful lifelong learners." The first step to becoming a successful life longer is for the district to prepare students for high school and to become college and career ready students. Stakeholder input also led to the development of this goal because making sure students are ready for the next grade level and high school is part of helping students to eventually become college and career ready. We plan to accomplish this by continually ensuring properly credentialed and appropriately assigned teachers, implementing a new science curriculum in grades K-12 and piloting a social science curriculum in grades K-12, providing professional development for teachers in all subject areas, providing access to devices, creating a new technology plan, improving our campus by adding filling stations, shade structures, playground equipment and improving our athletic fields. We plan to add an intervention teacher to address learning loss and an independent study teacher. SEL needs by providing SEL curriculum and increasing access to a school counselor at elementary level. Provide transportation for students to and from school and to special needs programs.

Progress toward this overall goal will be measured through several data points that collectively examine direct evidence of parental participation and engagement with school based turnout to events and response rates to surveys, plus their perception on how welcoming schools are to their input. Pupil engagement is seen in their willingness to take advantage of the increased opportunities being offered to them, and the success rate of their engagement in those opportunities such as CTE pathways completion, college entrance exam passage and graduation rates. At lower grades, the student's readiness to engage in the higher levels of work will be examined through monitoring their readiness to advance to each next school in the district.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
1A - teachers properly credentialed and appropriately assigned	98% 2020-21 school year	98% full credentialed	99% full credentialed		100%
1B - access to standards aligned instructional materials Source: SARC/Williams visit	100% 2022-21 school year	100% of students have access to SAIM	100% of students have access to SAIM		Maintain 100%
1C - Facilities maintained in good repair Source: Facilities Inspection 2020	Good Rating 2020-21 Williams visit BCOE	Per the 2021 Williams visit all facilities are in excellent condition	All facilities are in excellent condition considering the age of the facilities		Maintain good rating
2A - Implementation of State Standards Source: Local Indicator Tool Priority	Beginning Development (2) on instructional materials in science 2021-22 school year  (3-5) on providing professional learning in math 2019	3 on science instructional materials.  Did not provide professional learning in Math	Science materials adopted, the district could not find a math coach, but articulation between High School and Middle school teacher has improved greatly		Full Implementation and Sustainability (5)  Full Implementation and Sustainability
7A - Access to and enrolled in a Broad Course of Study	Current Biggs High School has 3 CTE pathways. All 9th grade students are enrolled in the	District Maintain Broad Course of Study through the Master schedule in 2020-2021	The district continues to maintain broad course of study in the master schedule and		By 2023-2024 BUSD will offer four CTE pathways

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	beginning class of a pathway (2020-21 master schedule )		is looking at adding music		
7B/7C - Programs and services developed and provided to unduplicated students and students with exceptional needs	All K-8th grade students have a counselor available 5 days a week (elementary) 2020-21	District Maintain K-8th counselor five days a week	District Maintain K-8th counselor five days a week		5 days a week
Priority 4-Pupil Achievement AP Enrollment and Pass Rate	From DataQuest, Pre-COVID (2018-19) 23 AP test were taken, 0% of the students passed with a 3 or higher	Do not have 2022 DATA, 8 students took AP test	3 student passed AP exam with a score of 3 or higher		50% of the student who take AP test will pass with 3 or higher
College/Career Ready California Dash Board	2018-2019 Data 24.1% of seniors Prepared 32.8% Approaching Prepared 43.1% Not Prepared	2019-20 25.3% prepared 37.1% approaching prepared 27.6 not prepared	2021-2022 32% prepared 41% approaching prepared 27% not prepared		50% Prepared 40% Approaching Prepared 10% Not prepared
Graduation Rate	Dashboard 2019 - 94.8% Local Data 2020 - 96%	2021 96% (47 students in class)	2022 96%		98%
Graduates Meeting UC/CSU Requirements California Dash Board	2019 - 24%	2021 19% (47) students in class	2022 21 %		50%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
High School and Middle School Drop out Rate:	2018-2019 High School - 3.1 % Middle School - 1.0%	2020-2021 High School 4.3% Middle School 1%	2021-22 High School 2.3 % Middle School 1%		1.0% 0.0%
CTE sequence completers	2019 24% Dash Board	2021-2022 76%	2022-23 waiting on data		50% CTE sequence completers
11th Grade EAP	2019 3% of test takes	2020 3.1%	2022 waiting on data		25% of test takers

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Certificated Staff	Maintain fully credentialed and appropriately assigned teachers. All teachers TK-8th grade have multiple subject credentials. Teachers in grades 9-12 have single subject credentials in Math, Science, Social Studies, English, Spanish and P.E. CTE teacher have CTE credentials.	\$255,870.00	Yes
1.2	Standards aligned instructional materials	Purchase consumables for ELA/ELD K-12, and social studies K-12 Preview K-12 social studies curriculum with the goal of piloting a new curriculum in the next few years. Implement “Amplify” NGSS curriculum in grades K-12.	\$200,000.00	Yes
1.3	Increase engagement and awareness of NGSS	Host a science night for families to increase engagement and awareness of NGSS Evaluate opportunities for cross curricular connections to NGSS	\$1,500.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.4	Technology	Maintain a 1 to 1 ratio with devices.  Create and Implement a technology plan including infrastructure, licensing, and computer programs	\$100,000.00	No
1.5	Internet Access	Purchase hotspots for students without internet access	\$3,000.00	Yes
1.6	Professional Development for Science and Math and ELD Teacher	Professional development will be provided for implementation of the new NGSS Science curriculum “Amplify” and Math standards aligned curriculum. Professional Development for ELD teacher on currents trends and testing	\$8,500.00	Yes
1.7	Professional Development for Science and Math and ELD Teacher	Teachers will participate in PLC groups within the district. They will have vertical planning time to refine prerequisite skills for essential standards. They will match curriculum with prerequisite skills and develop scope and sequence.  They will also benefit from other countywide professional development opportunities offered through Sutter County Superintendent of Schools that focus on ELA/ELD, math, science, and history/social science.  Additionally, Butte County Superintendent of Schools will provide site support teachers in all content areas. Outside vendors will also provide professional development and support for teachers in teaching standards based curriculum. The district will also contract with outside consultants to provide support for all teachers with focus on ELD standards in all classrooms	\$71,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
<b>1.8</b>	Using data to meet student needs	Re-evaluate the needs based on the next dashboard release to determine what progress has been made, or if this student group continues to need more intensive support. Analysis of this data will take place within grade levels and within our professional learning communities. The district will provided release time for teacher to evaluate the data.	\$5,000.00	Yes
<b>1.9</b>	Counseling Support	Fund a fulltime counselor with 15 extra days at elementary level for student support	\$20,000.00	Yes
<b>1.10</b>	SEL Curriculum	Provide SEL Curriculum to support all students	\$3,500.00	Yes
<b>1.11</b>	Family Literacy Night	Family Literacy Night and Scholastic Book Fair to provide free books for socioeconomically disadvantaged students and increase enthusiasm for reading.	\$2,000.00	Yes
<b>1.12</b>	Facilities	Purchase filling stations  Purchase shade structure for elementary and middle schools Replace TK-K playground structures  General up keep to facilities including athletic fields	\$80,000.00	No
<b>1.13</b>	Independent study	Fund online independent study program (Accelus)	\$20,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.14	Get Focused - stay Focused curriculum for high school	Purchased Get Focused curriculum for high school - 8th grade for student goal setting and career exploring	\$3,000.00	Yes
1.15	AP Spanish	Vista Higher Learning AP Spanish support	\$3,000.00	Yes
1.16	New Teacher Support	Enrollment of new teachers in a support program to clear credentials	\$25,000.00	Yes
1.17	Classified Staff	Classified staff salaries for classroom support, tutoring and play ground supervision of activities	\$109,037.00	Yes

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Most goals and actions were carried out. The district struggle finding professional development for staff and sub to cover when teachers were out. Several actions were funded this year using one-time federal dollars

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The material differences were the result of personnel changes and negotiated salary increases (6%). All actions with personnel attached say an increase due to negotiated salary increases. 1.2 science curriculum is being purchase this summer. 1.5 The district did not receive request for hot spot so none were purchased, 1.11 was covered through the UDL grant. 1.13 saw an increase due to the number of students requesting IS>

An explanation of how effective the specific actions were in making progress toward the goal.

Students came into the 2022-23 school year with deficits that made interventions and additional supports critical. iReady - MAPs and Dibbles data showed success with 95% of students in Reading meeting growth targets and 45% of students in Math from fall to winter administrations.

Reclassification numbers improved slightly and the prediction is that there will be a large increase in 2023-24. BUSD expects an increase on CAASPP and ELPAC to follow trends seen on iReady assessments. District facilities are being improved using one time funds outside the LCAP

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There are no major changes planned for Goal 1. The staff will use assessment results to make modifications to instruction and intervention to meet the specific needs of each group of students. iReady formative assessments were used for the first time making comparisons between iReady and MAP difficult. BUSD staff is looking forward to having comparable data systems in 2023-24

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**



# Goals and Actions

## Goal

Goal #	Description
2	Biggs Unified School District will plan programs, develop plans, and provide data from assessments that will maximize pupil outcomes. Priority 4 and 8

An explanation of why the LEA has developed this goal.

Research shows that data driven instruction leads to improved student achievement and progress toward California state standards. Based on stakeholder input and current research, Biggs Unified developed this goal. In order to reach our desired outcome for 2023-24, teachers will continue to give benchmark assessments to students three times a year and analyze data within grade levels and with the site principals to improve student achievement toward California state standards. The elementary student intervention teacher will provide intervention for struggling students and the ELD specialist will provide service to EL’s in order to improve student performance. We will hire a math coach to help teachers create a math district assessment, analyze data, and work with individual struggling students. Teachers will work within PLC groups to analyze the data from district benchmarks in order to provide RTI for students in reaching the California State Standards. Our ELD specialist will continue to analyze data, share it with classroom teachers, provide additional support and work toward reclassifying at least five additional students in the next few years. Teachers will receive collaboration time and professional development in order to bring students closer to reaching the standards in ELA and math.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
4a - Statewide Assessments Source: Dashboard - Academic Indicator	2018-2019 Data BES ELA: Yellow, 50.4 points below standard BES Math: Orange, 98.3 points below standard BHS ELA: Yellow 6.6 points below standard	2020 BUSD did not have state data. Local Data BES in ELA 38% proficient RES in ELA 62% proficient BES in Math 8% proficient	Unavailable until Fall 2023 Dashboard		BES ELA: At Standard BES Math: At Standard  BHS ELA: 5.5 above Standard BHS Math: At Standard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	BHS Math: Red 135 points below standard	No data for RES in math BHS ELA: 4.2 points below standard BHS Math: RED 144 points below standard			
4E - EL's who make progress toward English proficiency	2020 ELPAC 25% of EL students moved from 2A to 2B	2021 34% of EL students moved a level	2022 23 % of EL students moved level		Increase 40% of EL's moving levels
4F - EL Reclassification Rate Source: Reclassification Policy	15% of the 50 EL students were reclassified in 2020	2021 24% of EL students were reclassified	2022 18% of EL students were reclassified		20% students reclassified
8 - Local Data Source: Benchmark Assessments ELA: k-5 Wonders, 6-8 StudySync Math: Star Math MAPS	2020-2021 ELA 32% met or exceeds standards  Math 20% met or exceeds standards	2021-2022 ELA 35% met or exceeds standards  Math 21% met or exceeds standards	DATA is being collected		60% ELA students met or exceeded standard on district wide benchmark  50% Math students
Collage/Career Dashboard College and Career Indicator	2018-2019 BHS 24.1% of all seniors are college/career ready	2020-2021	Unavailable until Fall 2023 Dashboard		75% of all students are college - career ready

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
4 Pupil Achievement SAT/ACT Participation	In 2020 17% of Senior Class took test	No Longer testing	No Longer testing		5% increase in students taking SAT/ACT
4 Pupil achievement CTE and A to G Completion	In 2019-20 3% of graduates met CTE and A to G completion	2020-21 17% of graduates met CTE and AG completion	Unavailable until Fall 2023 Dashboard		10% of graduating seniors will meet both

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Assessment Data Analyzation	Teachers will analyze assessment data both individually and within grade level groups and use the results to guide classroom instruction, monitor student needs, and plan for appropriate interventions. ELA specialist and math specialist will help teachers analyze data within grade level groups and drive instruction to aid in learning recovery	\$10,000.00	Yes
2.2	District wide benchmark plan and schedule for ELA.	Kindergarten–5th Grade teachers will administer identified assessments (Unit 1, 3, and 5) and performance tasks (Unit 2 and 4) in Benchmark 6th–12th Grade teachers will administer district created StudySync assessments three times a year Common testing protocol will be established and followed Teachers will track baseline data on a common tracking sheet	\$4,000.00	Yes
2.3	Intervention Specialists/math coach	Teachers will analyze all assessment opportunities in the math programs and create a comprehensive assessment plan. Common testing protocol will be established and followed.	\$2,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.4	Intervention Specialists/math coach	Hire an ELA/ Math Intervention specialist for K-6th Contract a math coach K-12	\$71,943.00	Yes
2.5	ELA Intervention	Continue to evaluate the daily schedule to ensure students are receiving pull out intervention at optimal times. Teachers will continue to work with the district and principals to analyze ELA CAASPP data, determine growth targets (if available), identify trends, and plan for instruction that matches the rigor and demands of the state assessment. Teachers will be provided release time to look at the intervention data and meet with intervention teacher	\$3,800.00	Yes
2.6	Math Intervention	District will create an intervention program for struggling math students. Evaluate the daily schedule to ensure students are receiving pull out intervention at optimal times and placed in correct math level at the high school	\$3,800.00	Yes
2.7	Intervention Specialists/math coach	Provide more paraprofessionals within classrooms to provide more one on one support and help aid in learning recovery. Provide extra support to SDC classroom.	\$40,000.00	No
2.8	ELD support	Students will continue to receive improved Designated ELD services from a credentialed teacher 30 minutes per day, 5 days per week. Teachers will be provided EL data for every EL in their class in order to provide improved Integrated and Designated ELD services	\$102,840.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>Long Term English Learner (LTEL) students and students at risk of becoming LTEL will be identified.</p> <p>A plan of support will be created, the student monitored, and data shared among the classroom teacher and ELD teacher.</p> <p>Maintain ELD/Intervention teacher in order to provide improved Designated ELD services</p> <p>The ELD teacher will collaborate with the Butte County Superintendent of Schools Title III Coordinator and other ELD teachers in Butte County on best practices and lesson design.</p> <p>Reclassification Policy will be updated to include data from local assessments</p>		

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were carried out in 2022-23 for this goal and there were no substantive differences were due to other one-time funds being available. The challenges in implementing some of the actions surrounding intervention were the number of absences. Students throughout the district continued to miss significant amounts of time, resulting in chronic absenteeism and less effective programs and supports. Successes were the high graduation rate.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The material difference came as the result of early release days being used to carry out the goals vs. paying staff to stay after contracted hours. The district will continue this process in meeting the actions and goals

An explanation of how effective the specific actions were in making progress toward the goal.

Students came into the 2022-23 school year with COVID related deficits that made interventions and additional supports critical. The actions were successful in meeting targets based on local assessments. We will need to look at state assessments to know just how successful we were.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There are no major changes planned for Goal 2. The staff will use assessment results to make modifications to instruction and intervention to meet the specific needs of each group of students. Action will continue to use ESSER III and Learning Loss Recovery funds while available.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
3	Biggs Unified School District will promote student engagement and a school culture conducive to learning  Priority 3, 5, and 6

An explanation of why the LEA has developed this goal.

Student engagement is necessary for student success. Biggs Unified Mission statement is, “Through quality instruction and shared responsibility, all students will have the opportunity to achieve success and become responsible, participating citizens.” Engagement and a culture conducive to learning are necessary components to quality instruction and the opportunity to achieve success for all students. Stakeholders also agree that promoting student engagement and a school culture conducive to learning is a top priority for Biggs Unified Schools.

Our school provides free transportation to help all students and transportation to special programs. We plan to provide tutoring services, summer school and additional paraprofessionals to help improve student engagement and a culture conducive to learning. We have created a school wide incentive program that targets our socioeconomically disadvantaged population by recognizing small improvements, and providing incentives that will motivate students to attend school. We also will continually solicit feedback from all stakeholders.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
3a - Efforts to seek parent input Source: Parent, student, and staff surveys Local Indicator 3	2020 40 % Parents respond to staff Google forms We have an open door policy, active parent club and site council.	2021 47% of the parents responded to goggle forms			75 % participation in Google form surveys. Continue to have an open door policy, active parent club, site council and CTE advisory group

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
3b - Efforts to seek parent input of unduplicated pupils	2020 - Surveys are provided in multiple languages if needed. to parents of unduplicated pupils	2021 Surveys are provided in multiple languages if needed. to parents of unduplicated pupils	Surveys are provided in multiple languages if needed. to parents of unduplicated pupils		Maintain survey access in multiple languages if needed for parents of unduplicated pupils
3c - Efforts to seek parent input of students with exceptional needs.	2020 Provide a survey to parents of onsite RSP students and county operated programs off site in multiple modalities: pencil/ paper, access to school computer, and google forms.	2021 Provide a survey to parents of onsite RSP students and county operated programs off site in multiple modalities: pencil/ paper, access to school computer, and google forms.	Provide a survey to parents of onsite RSP students and county operated programs off site in multiple modalities: pencil/ paper, access to school computer, and google forms		Maintain survey in multiple modalities for parents of onsite RSP students and county operated programs off site
5a - Attendance Rates  Source: P2 Attendance report	2019 89.2%	2021-2022 BES 89.94% RES 91.53% BHS 91.74%	Unavailable until Fall 2023 Dashboard		95%
5b - Chronic Absenteeism Rates  Source: Dashboard - Chronic Absenteeism Rate Indicator	2020 BES 24% Chronically absent 29.% Socioeconomically disadvantaged chronically absent 34.% Students with Disabilities 26% Hispanic students	2021 BES 25% Chronically absent 28% Socioeconomically Disadvantage 33% students with disabilities 24% Hispanic students	Unavailable until Fall 2023 Dashboard		10 % Chronically absent 10% SED 15% Students with Disabilities 10% Hispanic students



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	BHS 22% Chronically absent 23% Socioeconomically disadvantaged 31 % students with Disabilities 24% Hispanic students	BHS 19% Chronically absent 22% socioeconomically disadvantaged 21% Hispanic students			
5c - Middle School Drop Out Rate High School Drop Out Rate  Source: CALPADS	2019-2020 Middle School: 0 students High School: 3 students	2020-21 Middle school 1 student High School 2 students	Unavailable until Fall 2023 Dashboard		Maintain 0 students 1
6a - Suspension Rates Source: Dashboard-Suspension Rate Indicator	2018-2019 1.2%	2020-2021  1.1%	Unavailable until Fall 2023 Dashboard		Maintain 1.2% Suspended
6b - Expulsion Rates Source: CALPADS	2019-2020 0 students	2020-21 2021-2022 Maintain 0 students were put up for Expulsion, maintaining a 0% expulsion	2022 no students we fully expelled		Maintain 0 students
6c - sense of school safety and connectedness Source: Local Survey CHKS	2019 72 % of parents believe school is safe	2020 78 % of parents believe school is safe	2021 79 % of parents believe school is safe		75% of Parents believe school is safe 75% of 5th grade students feel school is safe

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>61% of 5th grade students feel school is safe</p> <p>65 % of 7th grade students feel school is safe</p> <p>69% of 9-12 grade students feel school is safe</p> <p>68% of parents feel connected to the school</p>	<p>72% of 5th grade students feel school is safe</p> <p>78 % of 7th grade students feel school is safe</p> <p>81% of 9-12 grade students feel school is safe</p> <p>72% of parents feel connected to the school</p>	<p>77% of 5th grade students feel school is safe</p> <p>80 % of 7th grade students feel school is safe</p> <p>86% of 9-12 grade students feel school is safe</p> <p>75% of parents feel connected to the school</p>		<p>75% of 7th grade students feel school is safe</p> <p>75% of parents feel connected to the school.</p>

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Student/Parent Engagement Surveys	Continue to administer a parent, student, staff survey in the spring. Analyze results and share with stakeholder groups. Administer Healthy Kids Survey and share results with stakeholders	\$1,000.00	Yes
3.2	In-house Suspension	Analyze suspension data on the dashboard and plan as needed based on results. Continue utilizing in-house suspension for students when appropriate. The district will provide a staff member to cover in-house suspension	\$8,000.00	Yes
3.3	District school attendance/tardy incentives	Implement a district wide attendance incentive to recognize improvement in attendance and tardiness. This incentive includes a monthly raffle for all students with no unexcused absences or tardies, recognition by sending letters home to parents of students	\$15,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		who improve their attendance each month, and a monthly treat for each class per grade who has the best attendance. Provide financial incentive for high school students on a weekly bases per grade level		
3.4	Home to school transportation - special program transportation	Provide home to school transportation to be sure that students attend school and special programs	\$161,632.00	Yes
3.5	Tutoring	After school tutoring for all students	\$5,000.00	Yes
3.6	Extra-curricular activities	Provide after school sports, FFA, chess and other programs for students	\$37,156.00	Yes
3.7	Parent/student communications	Catapult K12 web hosting parent - student communications	\$4,300.00	Yes
3.8	Student academic celebration	Maintain student academic celebration events like Night of the Stars, Senior Awards Night. Honor roll	\$10,000.00	Yes

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were carried out in 2022-23 for this goal and there were no substantive differences. The district saw an increase in the number of students riding buses to and from school. We also saw an increase in the number of students being honor at academic celebration and other school events

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The material differences were the result of negotiated salary increases and the shifting of funds from S/C to other sources. With change in CBO's charging expenditure to the correct action were not carried out

An explanation of how effective the specific actions were in making progress toward the goal.

The district saw an increase in the number of students being involved in activities and the number of parents attending academic celebrations. During WASC visit parents shared positive statements about the activities

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There are no major changes planned for Goal 2. The staff will use assessment results to make modifications to instruction and intervention to meet the specific needs of each group of students. Action will continue to use ESSER III and Learning Loss Recovery funds while available

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
4	

An explanation of why the LEA has developed this goal.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

## Actions

Action #	Title	Description	Total Funds	Contributing
4.1		.		
4.2				No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.  
 A description of any substantive differences in planned actions and actual implementation of these actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

An explanation of how effective the specific actions were in making progress toward the goal.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
5	

An explanation of why the LEA has developed this goal.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

## Actions

Action #	Title	Description	Total Funds	Contributing

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

An explanation of how effective the specific actions were in making progress toward the goal.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**



# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
756611	18181

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
11.79%	0.70%	\$43,126.00	12.50%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

While many of the services and approaches to educating BUSD students are provided to all students, District staff recognizes that those students needing the most support are our socioeconomically disadvantaged students, including students experiencing homelessness, English learners, and foster youth. To specifically support these students, administrators, teachers, and support staff will provide the following actions to support our unduplicated students.

BUSD will continue working on negating the negative impact of poverty on learning. Visible Learning research states a tightly articulated curriculum aligned to standards can increase an additional year of learning for low-income students. Low socioeconomic students in the last CAASPP performed 10 points behind the “All” student in math and reading. BUSD will purchase ELA/ELD, Social Science and NGSS curriculum (1.2) and receive professional development for Math and science (1.6). We expect our students from SED homes will continue to close the achievement gap in the CAASPP reading and math achievement. To ensure students have access at home to high quality curriculum and lessons, BUSD will purchase needed hot spots (1.5). Not all students feel comfortable at school especially in light of the recent pandemic. To support students in need of independent study, we will continue to support that program. (1.13)

Based on the analysis of the unduplicated academic scores, students from low-income families are not scoring as high as their advantaged peers. Students from a low-income family experience more challenges and low engagement due to the additional trauma they might have experienced. To address their academic needs, we will equip our staff with a data analysis system (2.1), support the development of benchmark assessments (2.2 & 2.3), provide release time and subs for articulation to support a multi-tiered system of support (1.8, 2.5, & 2.6), provide a math coach (2.4), PLC time and Professional Development (1.7). In addition, all new teachers will be supported with a strong induction program through BCOE (1.16) As a result of these trainings, articulation, and structured intervention, our students will perform at a higher level on the CAASPP and in our local assessment, iReady. In addition to supporting our staff, direct after school tutoring will be added to help close the achievement gap that has grown even wider during the pandemic. (3.5)

High poverty schools, such as ours, can always improve communication with disadvantaged parents and help them create home environments conducive to learning (Field et al., 2008; Pellino, 2007; Center for Public Education, 2005; Kannapel & Clements, 2005; Barton, 2004). Low income parents tend to volunteer less and have lower attendance rates at school activities (Clewel & Campbell, 2007; Evans, 2004). To help address this need, BUSD will conduct a Family Science night 1.3 and a Family Literacy Night. 1.11. We hope to provide our families with the tools to support their students at home. We also want to increase our communication with parents by continuing to provide parent portal, Dojo, Remind, our website, and other apps. Our communications are used to announce meetings, communicate school changes, communicate student achievements, and encourage participation in advisory meetings. (3.7) By putting these supports in place we expect our parent survey data to increase from the current stat. (85% of parent feel welcome to participate at school; 72% The District values and encourages parent participation) We will measure the effectiveness of these supports by utilizing parent and student surveys (3.1)support with LCAP dollars.

Research indicates that educational opportunities that integrate academic and career-focused education can engage and motivate older disadvantaged students (Nelson, 2006; University of North Carolina Center for Civil Rights, 2005; Myers et al., 2004; Rumberger & Palardy, 2002)Students living in poverty experience less access to learning resources, enrichment experiences and sports activities as compared to students from higher income families (Bruce, 2008; Rothstein, 2008; Pellino, 2007; Butler, 2006; Hampden-Thompson & Johnston, 2006; Evans, 2004). The 2019 CA Dashboard shows our SED students are half as likely to be prepared for college and career at the end of their high school experience at BUSD. To address this, BUSD will look to increase access to CTE classes and support CTE teachers (1.1) in addition, every 8th grade student will be enrolled in a “Get Focused, Stay Focused” curriculum. (1.14). Our added AP Spanish program will expand the opportunities for all students to show proficiency and preparedness for college. (1.15) We expect to see the achievement gap decrease with these added supports.

Our County has gone through a pandemic and many families and students struggled. During this time, our unduplicated students experienced additional trauma. Butte County has the highest rate of people who have experience adverse childhood experiences (ACEs). To support our families and students, BUSD will increase counseling services by having a full time counselor at the elementary schools with 15 additional contract days to work with students and parents outside the normal school year (1.9). In addition, all classrooms will implement

a social emotional learning curriculum to support the trauma and create a safe learning environment. (1.10) This year baseline from a screener will be established to monitor students' needs and their growth along with CHKS.

Our students struggle with attendance and engagement this year. 59% of our Homeless, 33% Foster Youth, 42% Low Socioeconomic students were chronically absent compared to 26% for all students. Due to COVID, student attendance was hit harder this year. Our most vulnerable was the low socioeconomic. Our socioeconomically disadvantaged families often struggle with reliable transportation. Our school offices worked closely with families regarding attendance and helped them get the services they needed to come to school. Funding home to school transportation (3.4) is an action being continued from our last LCAP to reduce any barriers to attendance. In addition, we will create a robust incentive program to further motivate student attendance 3.3.

Participating in extra curricula activities at school not only motivates student attendance but increases student connectedness to school. (Dr.Krau, NW University 2021). BUSD will continue to support after-school activities such as FFA, sports, and chess club 3.6. We will collect data and measure the impact on our chronic attendance rate. We believe that attendance of our SED will increase at a higher rate than our students from more advantaged groups. Additionally, student academic celebration events like Night of the Starts and Senior Awards Night will be supported. (3.8) This action was specifically developed to support our socioeconomically disadvantaged students as they have overcome multiple barriers to achieve at high levels. We expect to see a higher percentage of SED students making honor roll and attending AP classes.

Students from families in our community that are facing economic difficulties have also experienced a high rate of adverse childhood experiences and trauma. Research indicates that these children will have difficulty with engagement and staying calm and controlled in the classroom setting. ACEs create toxic stress that affect attention, learning and behavior. (Darling Hammond & Cook-Harvey, 2018) BUSD's Foster youth, ELs, SED, Homeless, and Students with Disabilities are suspended at a higher rate than other student groups.

To address this, BUSD will provide an in-house suspension. (3.2) We expect to see a decrease in out of school suspension keeping students in an environment that they can continue to learn.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Biggs Unified School District provides ELD support specifically for English Language Learners. Kindergarten through 12th grade EL students will continue to receive support, student monitoring, and targeted intervention by their classroom teacher and ELD teacher. Monitoring EL data will continue to take place through the ELD teacher to guide instruction and provide intervention. The ELD teacher will continue to be provided professional development by the Butte County Superintendent of Schools Title III Coordinator and other ELD teachers in Butte County on best practices and lesson design. All classroom teachers at Biggs Unified School District will receive training on targeted ELD intervention and best instructional practices. Biggs Unified School District also considered the needs of our socioeconomically disadvantaged students. Hot spots are available for families without the internet who do not have connectivity. School T-shirts, field trips, our sixth grade science camp, and other extra-curricular activities can be paid for by the district if a student has a financial need. These practices and goals are provided only for our unduplicated student groups.

By providing these targeted actions described here, as well as the LEA-wide actions described in the above section, BUSD is meeting our increased and improved services percentage of 15.53%. BUSD has budgeted \$1,093,748 to provide increased and improved actions and services, which is more than the LCFF apportionment of \$859,785.

BUSD will provide the following increased and/or improved services LEA wide:

1. Certificated Staff
2. Standards aligned instructional materials
3. Increased engagement and awareness of NGSS
4. Internet Access for all
5. Professional Development of science and Math
6. Professional development for teachers to teach standards based curriculum
7. Training on using DATA to meet the needs of students
8. Counseling Support for students
9. SEL Curriculum
10. Family Literacy Night
11. Independent study program
12. Get Focused curriculum
13. AP Spanish classes
14. Support for new teachers
15. District wide benchmark plan for ELA and Math
16. Intervention Teacher K-6
17. Districtwide attendance incentives
18. Home to school transportation
19. Extra circulars activates
20. Academic celebration for student success



A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

BUSD has three schools in the District. Two of the schools in the district have a concentration above 55% BES and BSH. RES is below the number. The following action 1.1, 1.9, 1.17, 2.4, 2.8, 3.5, 3.6 increased the staff providing direct services to students

<b>Staff-to-student ratios by type of school and concentration of unduplicated students</b>	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	RES 1-21	RES 1-22 BHS 1-43
Staff-to-student ratio of certificated staff providing direct services to students	RES 1-14	BES 1-14 BHS 1-12

## 2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,093,748.00	\$40,000.00		\$257,130.00	\$1,390,878.00	\$1,101,078.00	\$289,800.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Certificated Staff	English Learners Foster Youth Low Income	\$255,870.00				\$255,870.00
1	1.2	Standards aligned instructional materials	English Learners Foster Youth Low Income	\$200,000.00				\$200,000.00
1	1.3	Increase engagement and awareness of NGSS	English Learners Foster Youth Low Income	\$1,500.00				\$1,500.00
1	1.4	Technology	All				\$100,000.00	\$100,000.00
1	1.5	Internet Access	English Learners Foster Youth Low Income	\$3,000.00				\$3,000.00
1	1.6	Professional Development for Science and Math and ELD Teacher	English Learners Foster Youth Low Income	\$8,500.00				\$8,500.00
1	1.7	Professional Development for Science and Math and ELD Teacher	English Learners Foster Youth Low Income	\$71,000.00				\$71,000.00
1	1.8	Using data to meet student needs	English Learners Foster Youth Low Income	\$5,000.00				\$5,000.00
1	1.9	Counseling Support	English Learners Foster Youth	\$20,000.00				\$20,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
			Low Income					
1	1.10	SEL Curriculum	English Learners Foster Youth Low Income	\$3,500.00				\$3,500.00
1	1.11	Family Literacy Night	English Learners Foster Youth Low Income	\$2,000.00				\$2,000.00
1	1.12	Facilities	All				\$80,000.00	\$80,000.00
1	1.13	Independent study	English Learners Foster Youth Low Income	\$20,000.00				\$20,000.00
1	1.14	Get Focused - stay Focused curriculum for high school	English Learners Foster Youth Low Income	\$3,000.00				\$3,000.00
1	1.15	AP Spanish	English Learners Foster Youth Low Income	\$3,000.00				\$3,000.00
1	1.16	New Teacher Support	English Learners Foster Youth Low Income	\$25,000.00				\$25,000.00
1	1.17	Classified Staff	English Learners Foster Youth Low Income	\$109,037.00				\$109,037.00
2	2.1	Assessment Data Analyzation	English Learners Foster Youth Low Income	\$10,000.00				\$10,000.00
2	2.2	District wide benchmark plan and schedule for ELA.	English Learners Foster Youth Low Income	\$4,000.00				\$4,000.00
2	2.3	Intervention Specialists/math coach	English Learners Foster Youth Low Income	\$2,000.00				\$2,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.4	Intervention Specialists/math coach	English Learners Foster Youth Low Income	\$71,943.00				\$71,943.00
2	2.5	ELA Intervention	English Learners Foster Youth Low Income	\$3,800.00				\$3,800.00
2	2.6	Math Intervention	English Learners Foster Youth Low Income	\$3,800.00				\$3,800.00
2	2.7	Intervention Specialists/math coach	All		\$40,000.00			\$40,000.00
2	2.8	ELD support	English Learners	\$25,710.00			\$77,130.00	\$102,840.00
3	3.1	Student/Parent Engagement Surveys	English Learners Foster Youth	\$1,000.00				\$1,000.00
3	3.2	In-house Suspension	English Learners Foster Youth Low Income	\$8,000.00				\$8,000.00
3	3.3	District school attendance/tardy incentives	English Learners Foster Youth Low Income	\$15,000.00				\$15,000.00
3	3.4	Home to school transportation - special program transportation	English Learners Foster Youth Low Income	\$161,632.00				\$161,632.00
3	3.5	Tutoring	English Learners Foster Youth Low Income	\$5,000.00				\$5,000.00
3	3.6	Extra-curricular activities	English Learners Foster Youth Low Income	\$37,156.00				\$37,156.00
3	3.7	Parent/student communications	English Learners Foster Youth Low Income	\$4,300.00				\$4,300.00
3	3.8	Student academic celebration	English Learners Foster Youth Low Income	\$10,000.00				\$10,000.00
4	4.2		All					



## 2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
6416549	756611	11.79%	0.70%	12.50%	\$1,093,748.00	99.43%	116.48 %	<b>Total:</b>	\$1,093,748.00
								<b>LEA-wide Total:</b>	\$1,093,748.00
								<b>Limited Total:</b>	\$0.00
								<b>Schoolwide Total:</b>	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Certificated Staff	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools K-6	\$255,870.00	21.91
1	1.2	Standards aligned instructional materials	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$200,000.00	17.37
1	1.3	Increase engagement and awareness of NGSS	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,500.00	.09
1	1.5	Internet Access	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$3,000.00	.18
1	1.6	Professional Development for Science and Math and ELD Teacher	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$8,500.00	.46
1	1.7	Professional Development for Science and Math and ELD Teacher	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$71,000.00	1.65

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.8	Using data to meet student needs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	1.27
1	1.9	Counseling Support	Yes	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: Biggs/Richvale Elementary	\$20,000.00	.78
1	1.10	SEL Curriculum	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$3,500.00	.27
1	1.11	Family Literacy Night	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools Specific Schools: Biggs-Richvale elementary	\$2,000.00	.18
1	1.13	Independent study	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$20,000.00	5.74
1	1.14	Get Focused - stay Focused curriculum for high school	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools Specific Schools: Biggs High School	\$3,000.00	0
1	1.15	AP Spanish	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools Specific Schools: Biggs High 9-12	\$3,000.00	0
1	1.16	New Teacher Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$25,000.00	1.83
1	1.17	Classified Staff	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$109,037.00	11.73
2	2.1	Assessment Data Analyzation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,000.00	.27
2	2.2	District wide benchmark plan and schedule for ELA.	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,000.00	0
2	2.3	Intervention Specialists/math coach	Yes	LEA-wide	English Learners Foster Youth	All Schools	\$2,000.00	0

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
					Low Income			
2	2.4	Intervention Specialists/math coach	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$71,943.00	.52
2	2.5	ELA Intervention	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$3,800.00	.18
2	2.6	Math Intervention	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$3,800.00	0
2	2.8	ELD support	Yes	LEA-wide	English Learners	All Schools	\$25,710.00	2.89
3	3.1	Student/Parent Engagement Surveys	Yes	LEA-wide	English Learners Foster Youth	All Schools	\$1,000.00	.09
3	3.2	In-house Suspension	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$8,000.00	0
3	3.3	District school attendance/tardy incentives	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$15,000.00	.23
3	3.4	Home to school transportation - special program transportation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$161,632.00	24.45
3	3.5	Tutoring	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	2.25
3	3.6	Extra currular activities	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$37,156.00	4.04
3	3.7	Parent/student communications	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,300.00	.41
3	3.8	Student academic celebration	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,000.00	.64

## 2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
<b>Totals</b>	\$1,390,878.00	\$1,149,502.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Certificated Staff	Yes	\$255,870.00	250000
1	1.2	Standards aligned instructional materials	Yes	\$200,000.00	50000
1	1.3	Increase engagement and awareness of NGSS	Yes	\$1,500.00	1000
1	1.4	Technology	No	\$100,000.00	100302
1	1.5	Internet Access	Yes	\$3,000.00	300
1	1.6	Professional Development for Science and Math and ELD Teacher	Yes	\$8,500.00	500
1	1.7	Professional Development for Science and Math and ELD Teacher	Yes	\$71,000.00	37000
1	1.8	Using data to meet student needs	Yes	\$5,000.00	33000
1	1.9	Counseling Support	Yes	\$20,000.00	6500
1	1.10	SEL Curriculum	Yes	\$3,500.00	1000

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.11	Family Literacy Night	Yes	\$2,000.00	1000
1	1.12	Facilities	No	\$80,000.00	125000
1	1.13	Independent study	Yes	\$20,000.00	15000
1	1.14	Get Focused - stay Focused curriculum for high school	Yes	\$3,000.00	1000
1	1.15	AP Spanish	Yes	\$3,000.00	500
1	1.16	New Teacher Support	Yes	\$25,000.00	20000
1	1.17	Classified Staff	Yes	\$109,037.00	70000
2	2.1	Assessment Data Analyzation	Yes	\$10,000.00	1000
2	2.2	District wide benchmark plan and schedule for ELA.	Yes	\$4,000.00	4000
2	2.3	Intervention Specialists/math coach	Yes	\$2,000.00	2000
2	2.4	Intervention Specialists/math coach	Yes	\$71,943.00	57000
2	2.5	ELA Intervention	Yes	\$3,800.00	3800
2	2.6	Math Intervention	Yes	\$3,800.00	3800

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.7	Intervention Specialists/math coach	No	\$40,000.00	3000
2	2.8	ELD support	Yes	\$102,840.00	113000
3	3.1	Student/Parent Engagement Surveys	Yes	\$1,000.00	1000
3	3.2	In-house Suspension	Yes	\$8,000.00	5000
3	3.3	District school attendance/tardy incentives	Yes	\$15,000.00	2000
3	3.4	Home to school transportation - special program transportation	Yes	\$161,632.00	215000
3	3.5	Tutoring	Yes	\$5,000.00	5000
3	3.6	Extra circular activities	Yes	\$37,156.00	7500
3	3.7	Parent/student communications	Yes	\$4,300.00	4300
3	3.8	Student academic celebration	Yes	\$10,000.00	10000
4	4.2		No		

**2022-23 Contributing Actions Annual Update Table**

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
879326	\$1,093,748.00	\$836,200.00	\$257,548.00	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Certificated Staff	Yes	\$255,870.00	250000		
1	1.2	Standards aligned instructional materials	Yes	\$200,000.00	50000		
1	1.3	Increase engagement and awareness of NGSS	Yes	\$1,500.00	1000		
1	1.5	Internet Access	Yes	\$3,000.00	300		
1	1.6	Professional Development for Science and Math and ELD Teacher	Yes	\$8,500.00	500		
1	1.7	Professional Development for Science and Math and ELD Teacher	Yes	\$71,000.00	37000		
1	1.8	Using data to meet student needs	Yes	\$5,000.00	33000		
1	1.9	Counseling Support	Yes	\$20,000.00	6500		
1	1.10	SEL Curriculum	Yes	\$3,500.00	1000		
1	1.11	Family Literacy Night	Yes	\$2,000.00	1000		
1	1.13	Independent study	Yes	\$20,000.00	15000		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.14	Get Focused - stay Focused curriculum for high school	Yes	\$3,000.00	1000		
1	1.15	AP Spanish	Yes	\$3,000.00	500		
1	1.16	New Teacher Support	Yes	\$25,000.00	20000		
1	1.17	Classified Staff	Yes	\$109,037.00	70000		
2	2.1	Assessment Data Analyzation	Yes	\$10,000.00	1000		
2	2.2	District wide benchmark plan and schedule for ELA.	Yes	\$4,000.00	4000		
2	2.3	Intervention Specialists/math coach	Yes	\$2,000.00	2000		
2	2.4	Intervention Specialists/math coach	Yes	\$71,943.00	57000		
2	2.5	ELA Intervention	Yes	\$3,800.00	3800		
2	2.6	Math Intervention	Yes	\$3,800.00	3800		
2	2.8	ELD support	Yes	\$25,710.00	28000		
3	3.1	Student/Parent Engagement Surveys	Yes	\$1,000.00	1000		
3	3.2	In-house Suspension	Yes	\$8,000.00	5000		
3	3.3	District school attendance/tardy incentives	Yes	\$15,000.00	2000		
3	3.4	Home to school transportation - special program transportation	Yes	\$161,632.00	215000		
3	3.5	Tutoring	Yes	\$5,000.00	5000		
3	3.6	Extra circular activities	Yes	\$37,156.00	7500		



Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services
3	3.7	Parent/student communications	Yes	\$4,300.00	4300		
3	3.8	Student academic celebration	Yes	\$10,000.00	10000		

**LCFF Carryover Table**

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
6117464	879326	0	14.37%	\$836,200.00	0.00%	13.67%	\$43,126.00	0.70%

# Instructions

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[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

## **Plan Summary**

### **Purpose**

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

## Requirements and Instructions

**General Information** – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Engaging Educational Partners

## Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC Section 52064[e][1]*). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

## Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

## Goals and Actions

### Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.



## **Focus Goal(s)**

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

## **Broad Goal**

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

## **Maintenance of Progress Goal**

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

## **Required Goals**

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fq/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

### **Measuring and Reporting Results:**

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

**Goal Analysis:**

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

## Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

### Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

### Requirements and Instructions

***Projected LCFF Supplemental and/or Concentration Grants:*** Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

**Projected Additional LCFF Concentration Grant (15 percent):** Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

**Projected Percentage to Increase or Improve Services for the Coming School Year:** Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

**LCFF Carryover — Dollar:** Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

**Total Percentage to Increase or Improve Services for the Coming School Year:** Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

**Required Descriptions:**

**For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

## **For School Districts Only:**

### **Actions Provided on an LEA-Wide Basis:**

***Unduplicated Percentage > 55 percent:*** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

***Unduplicated Percentage < 55 percent:*** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40 percent or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

**A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.**

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:



An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

## Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

## Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charter wide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

## Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

## Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

## Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

## Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

### Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
  - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

### Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
  - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

**LCFF Carryover Table**

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
  - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education  
January 2022



**Biggs Unified School District**  
**2023-24 Proposed Budget Report and Multiyear Fiscal Projection**

Public Hearing – June 14, 2023

Adoption – June 28, 2023

Local Educational Agencies (LEAs) are required to adopt a budget before July 1 of each year to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the adopted budget is prepared before the State has enacted its budget and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county Office of Education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections, and detailed financial state reports relating to the projected financial activity for 2022-23 through 2024-26 specific to the Biggs Unified School District.

**Governor's Revised State Budget Proposal "May Revision"**

Governor Newsom released his proposed Revised State budget on May 12th for the upcoming 2023-24 fiscal year. State revenue projections continue to be less than what was projected in January resulting in a \$31.5 billion budget shortage, which increased (worsened) by \$9.3 billion since January estimates. Due to the tax filing deadline being in October 2023 instead of April 2023, the Governor estimates that \$42 billion of projected revenue, representing 19% of state general fund May Revision revenues, will be recognized in the fall. Further, the Governor is not anticipating a recession; rather, he is projecting that the U.S. economy will grow at a slower pace.

The Proposition 98 Guarantee continues to be in Test I for 2023-24. K-14 Education receives approximately 40% of general fund revenues under the Test I guarantee. Therefore, as a result of a decrease in state general fund revenues, the Proposition 98 minimum guarantee decreased. Fortunately, increases in property taxes of \$967 million helped offset the \$3.17 billion decrease in the Proposition 98 general fund portion from January to May.

Despite the revenue shortfalls and increased obligations worsening the Proposition 98 deficit since January, the Governor is not proposing to withdraw any funds from the Rainy-Day fund; not deferring apportionments; nor applying a deficit factor to the cost-of-living adjustment. However, if conditions get worse, the above actions may need to be considered. Unfortunately, the Governor is proposing reductions to the current year's one-time Arts, Music, and Instructional Materials Block Grant and one-time Learning Recovery Emergency Block Grant to help afford ongoing funding.

In addition, due to unanticipated capital gains tax receipts, the state's obligation to fund the Proposition 98 reserve increased from January to May despite general fund revenues/Proposition 98 revenues declining. Therefore, the cumulative reserve balance will be \$10.7 billion in 2023-24

As a result of the passage of Proposition 2, which established various conditions when the state is required to deposit funds into the Public School System Stabilization Account (rainy day fund), non-exempt school districts (discussed further below) will need to take the necessary action to

ensure their unassigned and assigned reserves are not greater than 10% since the total amount deposited by the State is anticipated at 11.3%, which exceeds 3% of K-12 Proposition 98 funding.

**Local Control Funding Formula Factors**

The statutory cost-of-living adjustment (COLA) for 2023-24 is 8.22%, which is estimated to cost approximately \$4.0 billion. Illustrated below is a comparison of projected COLAs for the budget year and two subsequent years:

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Gov. Proposal)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision)	8.22%	3.94%	3.29%

**Arts, Music, and Instructional Materials Discretionary Block Grant**

As presented in the Governor’s January budget, it was proposed to reduce the one-time Arts, Music, and Instructional Materials Block Grant by approximately 34%. The Governor’s May Revision proposes a revised reduction of approximately 50% instead, which equals the amount remaining to be apportioned. Therefore, the Biggs Unified School District budgeted only 25% or \$83,329 and has suspended any further activity until the 2023-24 state budget is enacted.

**Learning Recovery Emergency Block Grant**

The Governor’s May proposal also includes a reduction to the one-time Learning Recovery Block Grant by 32%. This reduction was not part of the Governor’s January budget proposal, and the original allocation was fully apportioned during the Winter and Spring. Therefore, similar to the Arts, Music, and Instructional Materials Discretionary Block Grant, the district has suspended any further activity until the 2023-24 state budget is enacted. Biggs Unified School District budgeted \$50,000. Additionally, any recaptured amounts will be set up as payable since the California Department of Education (CDE) expects the funds to be returned. In the event that CDE reduces future principal apportionments in response to the reduction, the payable will be carried over and reclassified as principal apportionment revenue for 2023-24.

**Arts and Music Education Funding (Proposition 28)**

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The estimated appropriation for the AMS program is \$933 million. However, since funding levels are dependent on the prior year’s Proposition 98, and key provisions still need clarification, the Biggs Unified District has not included the AMS program in its 2023-24 proposed budget. The AMS program will be reflected in its First Interim once further clarity is provided. *(School Service of California estimates \$80,945 as of 5/23/2023)*

### **Other Proposed Governor's Budget Components**

Illustrated below is a summary of other budget proposals contained in the May Revise.

- The following programs are projected to continue in the same manner as contained in the Governor's budget presented in January:
  - Expanded Learning Opportunities Program
    - Governor maintains the funding level but proposes a 21-22 allocation carryover extension
  - Universal School Meals
  - Transportation
  - College and Career Pathways
  - Community Schools
  - Accountability System & LCFF Equity Multiplier
- The following programs proposed to receive the 8.22% COLA:
  - Special Education
  - Preschool, Child Care, and Development Programs
  - Child Nutrition
  - Adult Education Block Grant
  - Mandate Block Grant
  - Foster Youth Programs
  - American Indian Education Centers & Early Childhood Education Program
- \$597 million ongoing for Transitional Kindergarten
  - The May Revise amount was reduced by approximately \$43 million due to reduced enrollment.
  - The required budget appropriation for the shift to 1:10 is unfunded, leaving a 1:12 ratio applicable for 2023-24
- \$3.5 million ongoing for Narcan at middle and high schools
- \$2.0 Equity Leads to assist LEAs in addressing disparities
- \$1.0 million of one-time funding to evaluate and approve screening instruments
- \$250 million one-time for literacy coaches
- \$100 million for cultural experiences for high school seniors

### **President Biden's 2024 Education Proposals**

The Biden Administration proposed the following federal funding:

- \$22.2 billion (\$3.0 billion increase) for Title I Initiatives
- \$44.2 billion (\$2.1 billion increase) for Early Learning
- \$600 billion over ten years for Preschool Partnerships
- \$1.49 billion for additional priorities consisting of mental health support, professional development, and community schools and career-connected high schools
- \$16.8 billion (\$2.1 billion increase) for IDEA - Basic
- \$502.6 million (\$82.6 million increase) for IDEA - Preschool
- \$932.0 million (\$400 million increase) for IDEA - Infants & Toddlers
- \$304 million for IDEA – Personnel Preparation (train & retain)

Please note that the Biggs Unified District has not incorporated any of the above provisions in its proposed budget due to multiple uncertainties (i.e. whether it will pass, amounts per LEA/organization, timing & manner of disbursements, etc.).

## **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
  - High school districts with an average daily attendance greater than 300 pupils.
  - Elementary school districts with an average daily attendance greater than 900 pupils.
  - Unified school districts with an average daily attendance greater than 1,200 pupils.

**The Biggs Unified School District is exempt from these provisions.**

## **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018, made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of money in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable
- ***Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement***

Even though the Public School System Stabilization Account cumulative reserve balance will be \$10.7 billion ( equivalent to 11.3% of the K-12 portion minimum guarantee) in 2023-24, which exceeds the minimum 3% and maximum 10% threshold, the reserve requirement is not applicable to the District since its average daily attendance is fewer than 2,501.

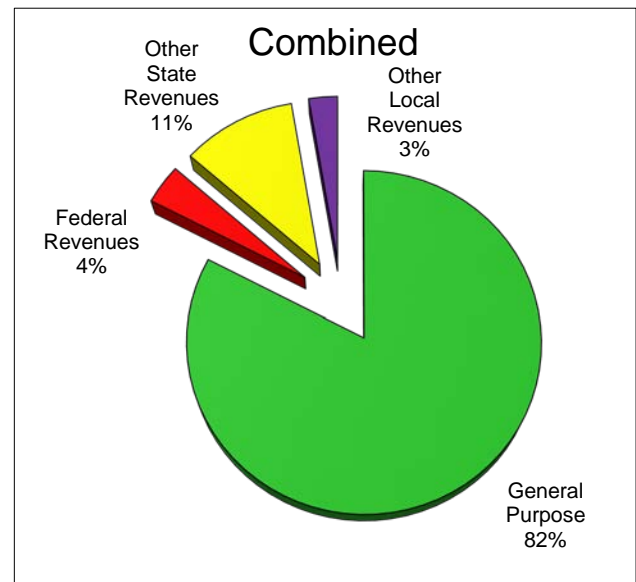
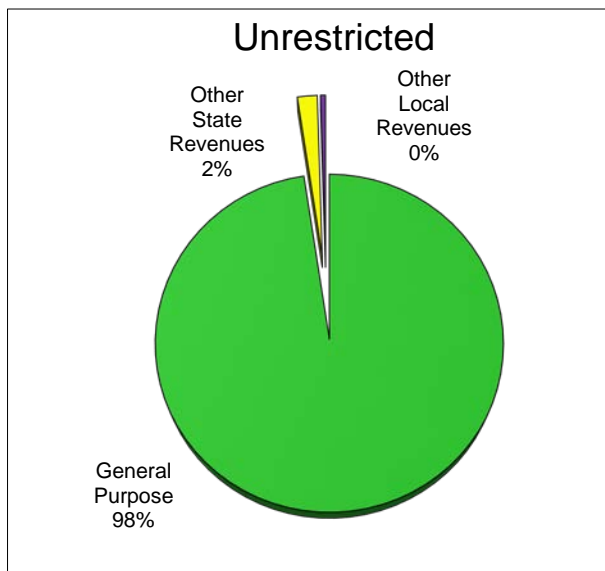
### **2023-24 Biggs Unified School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 519.65
  - Due to declining enrollment the funded ADA will be based on the prior year’s funded ADA of 534.52
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 57 %. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$3,044 per transitional kindergarten ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state-restricted categorical programs are self-funded.

## General Fund Revenue Components

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$7,370,520	\$7,370,520
Federal Revenues	\$0	\$1,714,923
Other State Revenues	\$88,828	\$999,773
Other Local Revenues	\$125,500	\$325,453
<b>TOTAL</b>	<b>\$7,584,848</b>	<b>\$10,410,669</b>



## Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general-purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general-purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) which maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of the calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

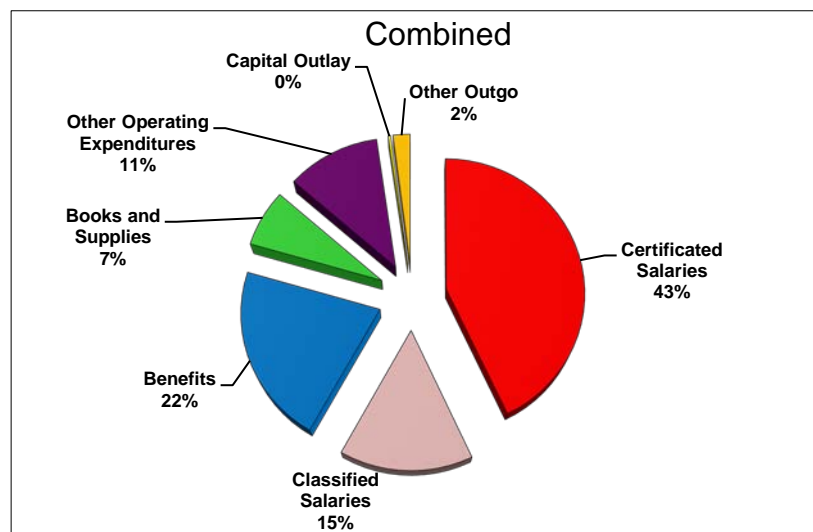
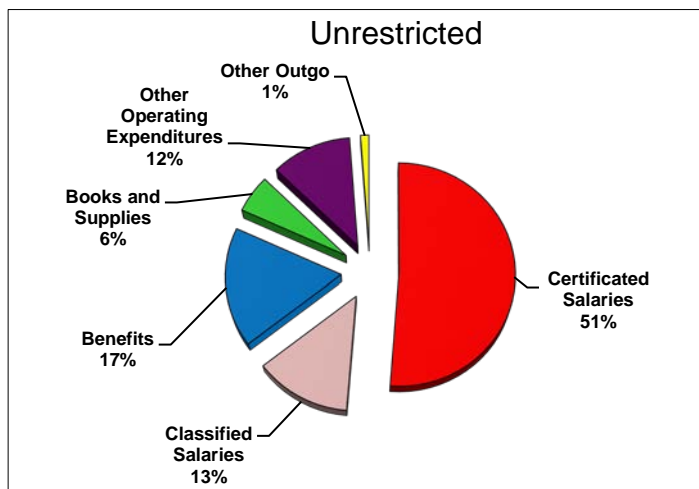
<b>Education Protection Account (EPA) Budget</b> <i>2023-24 Fiscal Year</i>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>BUDGETED EPA REVENUES:</b> <i>Estimated EPA Funds</i>	\$1,598,962
<b>BUDGETED EPA EXPENDITURES:</b> <i>Certificated Instructional Salaries</i>	\$1,158,525
<i>Certificated Instructional Benefits</i>	\$440,437
<b>TOTAL</b>	<b>\$1,598,962</b>
<b>ENDING BALANCE</b>	<b>\$0</b>

## Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 81% of the District's unrestricted budget and approximately 80% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,320,121	\$3,284,224
Classified Salaries	\$1,018,489	\$1,303,442
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,347,367	\$2,076,589
Books and Supplies	\$378,550	\$748,275
Other Operating Expenditures	\$926,217	\$1,680,366
Capital Outlay	\$200,000	\$508,335
Other Outgo	\$77,986	\$840,995
<b>TOTAL</b>	<b>\$6,268,730</b>	<b>\$10,442,226</b>

Following is a graphical representation of expenditures by percentage:





### General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$820,726
Title I	\$80,889
Title II	\$592
Educ Related Mental Health Services (ERMHS)	\$364
<b>TOTAL CONTRIBUTIONS</b>	<b>\$902,571</b>

### General Fund Summary

The District's 2023-24 General Fund projects a total operating deficit of \$31,557 resulting in an estimated ending fund balance of \$4,540,694 million. The components of the District's fund balance are as follows: revolving cash & other non-spendable - \$3,750; restricted programs - \$673,742; assignments - \$212,957; economic uncertainty - \$835,378; unassigned - \$2,814,867. Illustrated below is a detailed description of the fund balance components.

### Cash Flow

The District is anticipating having positive monthly cash balances during the 2023-24 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

### Fund Summaries

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

FUND	2022-23	Est. Net Change	2023-24
GENERAL (UNRESTRICTED & RESTRICTED)	\$4,572,929	(\$32,235)	\$4,540,694
STUDENT BODY ACTIVITES	\$102,242	\$0	\$102,242
CAFETERIA FUND	\$0	\$0	\$0
SPECIAL RESERVE (FUND 17)	\$642,291	\$0	\$642,291
SPECIAL RESERVE (FUND 20)	\$530,672	\$0	\$530,672
CAPITAL FACILITIES	\$98,115	(\$13,000)	\$85,115
COUNTY SCHOOL FACILITIES	\$109,052	\$0	\$109,052
CAPITAL OUTLAY	\$93	\$0	\$93
DEBT SERVICE FUND	\$144	\$0	\$144
FUNDATION PRIVATE-PURPOSE TRUST	\$685,202	\$0	\$685,202
<b>TOTAL</b>	<b>\$6,740,740</b>	<b>(\$45,235)</b>	<b>\$6,695,505</b>

## **Multivear Projection**

### ***General Planning Factors:***

Illustrated below are the latest primary funding factors from the enacted state budget.

<b><i>Planning Factor</i></b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Dept of Finance Statutory COLA</b>	6.56%	8.22%	3.94%	3.29%
<b>Local Control Funding Formula (LCFF) COLA</b>	6.56%	8.22%	3.94%	3.29%
<b>Additional LCFF Investment</b>	6.70%	N/A	N/A	N/A
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	25.37%	26.68%	27.70%	28.30%
<b>SUI Employer Rates</b>	0.50%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$170	\$170	\$170	\$170
<b>Lottery – Prop. 20 per ADA</b>	\$67	\$67	\$67	\$67
<b>Universal Transitional Kindergarten/ADA</b>	\$2,813	\$3,044	\$3,164	\$3,268
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$34.94	\$37.81	\$39.30	\$40.59
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$67.31	\$72.84	\$75.71	\$78.20
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$18.34	\$19.85	\$20.63	\$21.31
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$50.98	\$55.17	\$57.34	\$59.23
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

### ***Revenue Assumptions:***

Per enrollment trends, the District continues to anticipate growth in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. The District projects that its parcel tax will be renewed for the 2020-21 and subsequent fiscal years. State revenue is expected to decrease due to the reduction of various program revenues.

### ***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 2% each year. Classified step costs are expected to increase by 2% each year. Restricted certificated and classified expenditures are estimated to decrease for 2024-25 and 2025-26 primarily due to program adjustments.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to increase. Restricted supplies and operating expenditures are estimated to increase for 2023-24 primarily due to program

adjustments. Capital outlay and other outgo is estimated to increase. Indirect costs from restricted programs remain constant due to program adjustments noted above. Transfers out are expected to increase from 2023-24 to 2025-26 due to program adjustments to increased support to the food service program. Contributions to restricted programs are expected to increase for 2025-26 due to program adjustments noted above and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

***Estimated Ending Fund Balances:***

During 2024-25, the District estimates that the General Fund is projected a surplus of \$209,678 resulting in an ending General Fund balance of approximately \$4,750,372 million.

During 2025-26, the District estimates that the General Fund is projected to **deficit** spend by \$435,051 resulting in an ending General Fund balance of \$4,315,321.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 4% percent of total General Fund outgo:

Description	2023-24	2024-25	2025-26
District Reserve Standard	\$835,378	\$816,706	\$741,327
Independent Study Audit Compliance	\$212,957	\$212,957	\$0
Unallocated	\$2,814,867	\$3,447,408	\$3,303,769
<b>Amount Disclosed per SB 858 Requirements</b>	<b>\$3,863,202</b>	<b>\$4,477,071</b>	<b>\$4,045,096</b>
Nonspendable Reserves	\$3,750	\$2,000	\$2,000
Restricted Reserves	\$673,742	\$271,301	\$212,957
Committed Reserves	\$0	\$0	\$0
State Reserve for Economic Uncertainty (REU)	\$417,689	\$408,353	\$370,664
<i>Estimated Ending Fund Balance</i>	<i>\$4,958,383</i>	<i>\$5,158,725</i>	<i>\$4,630,717</i>

***Conclusion:***

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

# 2023-24 LCFF Budget Overview for Parents Data Input Sheet

<b>Local Educational Agency (LEA) Name:</b>	Biggs Unified School District
<b>CDS Code:</b>	04-61408
<b>LEA Contact Information:</b>	Name: Doug Kaelin Position: Superintendent Email: dkaelin@biggs.org Phone: 530)8681281
<b>Coming School Year:</b>	2023-24
<b>Current School Year:</b>	2022-23

\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

<b>Projected General Fund Revenue for the 2023-24 School Year</b>	<b>Amount</b>
<b>Total LCFF Funds</b>	\$7370520
<b>LCFF Supplemental &amp; Concentration Grants</b>	\$756611
<b>All Other State Funds</b>	\$999773
<b>All Local Funds</b>	\$325453
<b>All federal funds</b>	\$1714923
<b>Total Projected Revenue</b>	\$10,410,669

<b>Total Budgeted Expenditures for the 2023-24 School Year</b>	<b>Amount</b>
<b>Total Budgeted General Fund Expenditures</b>	\$10442226
<b>Total Budgeted Expenditures in the LCAP</b>	\$1390878
<b>Total Budgeted Expenditures for High Needs Students in the LCAP</b>	\$1093748
<b>Expenditures not in the LCAP</b>	\$9,051,348

<b>Expenditures for High Needs Students in the 2022-23 School Year</b>	<b>Amount</b>
<b>Total Budgeted Expenditures for High Needs Students in the LCAP</b>	\$1093748
<b>Actual Expenditures for High Needs Students in LCAP</b>	\$836200

<b>Funds for High Needs Students</b>	<b>Amount</b>
<b>2023-24 Difference in Projected Funds and Budgeted Expenditures</b>	\$337,137
<b>2022-23 Difference in Budgeted and Actual Expenditures</b>	-\$257,548

<b>Required Prompts(s)</b>	<b>Response(s)</b>
<b>Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).</b>	The expenditures not included in the Local Control and Accountability Plan (LCAP) on the General Fund are other programs, administrative and operational costs to operate Biggs Unified School District. These expenditures include educational and operational costs such as Special Education, Grant Programs, contracted services, utilities, supplies and services.

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Biggs Unified School District

CDS Code: 04-61408

School Year: 2023-24

LEA contact information:

Doug Kaelin

Superintendent

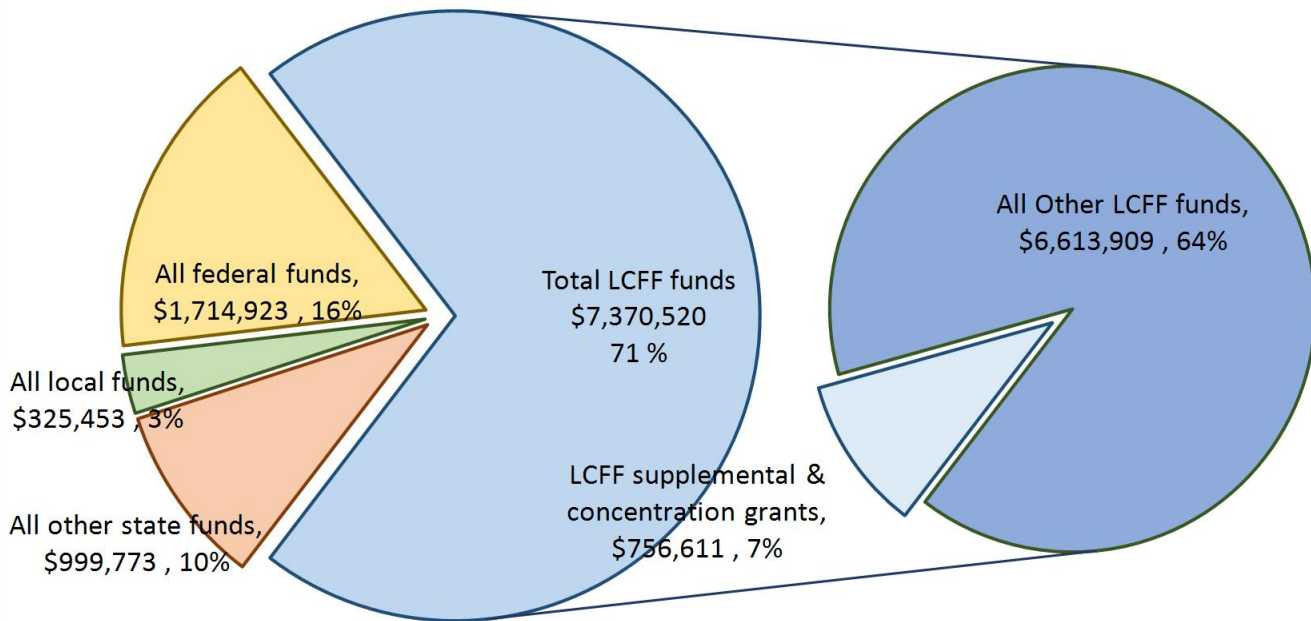
dkaelin@biggs.org

530)8681281

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2023-24 School Year

### Projected Revenue by Fund Source

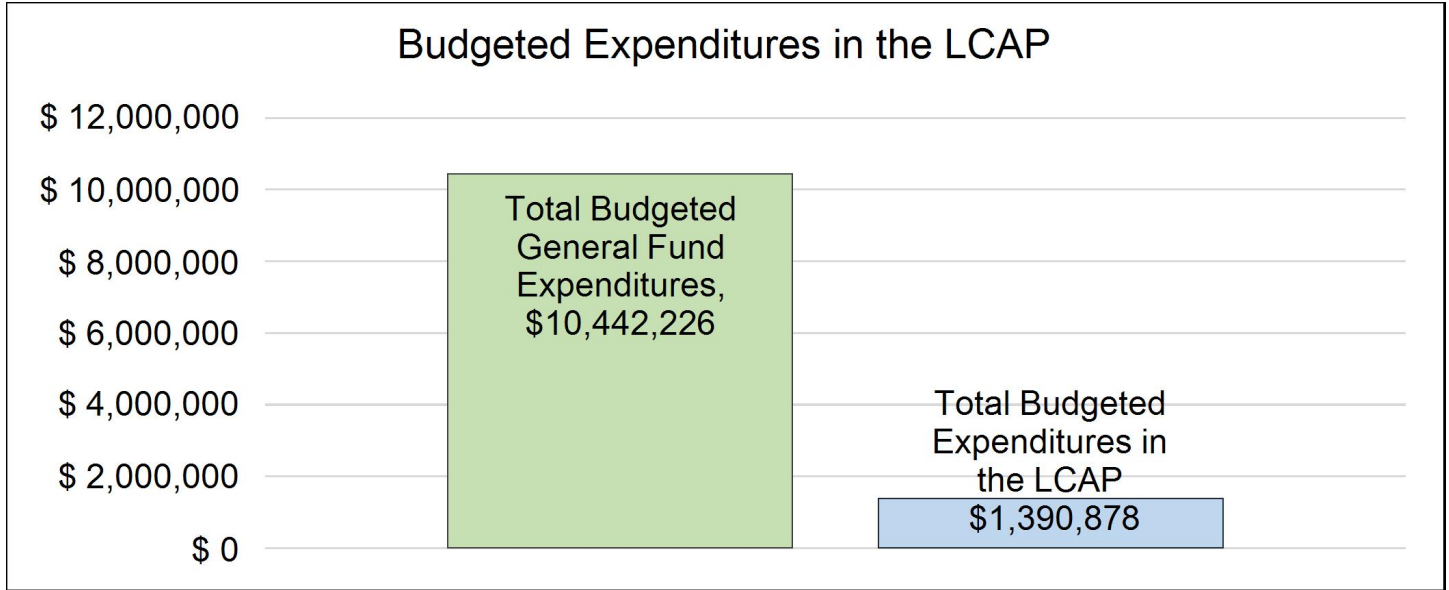


This chart shows the total general purpose revenue Biggs Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Biggs Unified School District is \$10,410,669, of which \$7370520 is Local Control Funding Formula (LCFF), \$999773 is other state funds, \$325453 is local funds, and \$1714923 is federal funds. Of the \$7370520 in LCFF Funds, \$756611 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Biggs Unified School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Biggs Unified School District plans to spend \$10,442,226 for the 2023-24 school year. Of that amount, \$1,390,878 is tied to actions/services in the LCAP and \$9,051,348 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

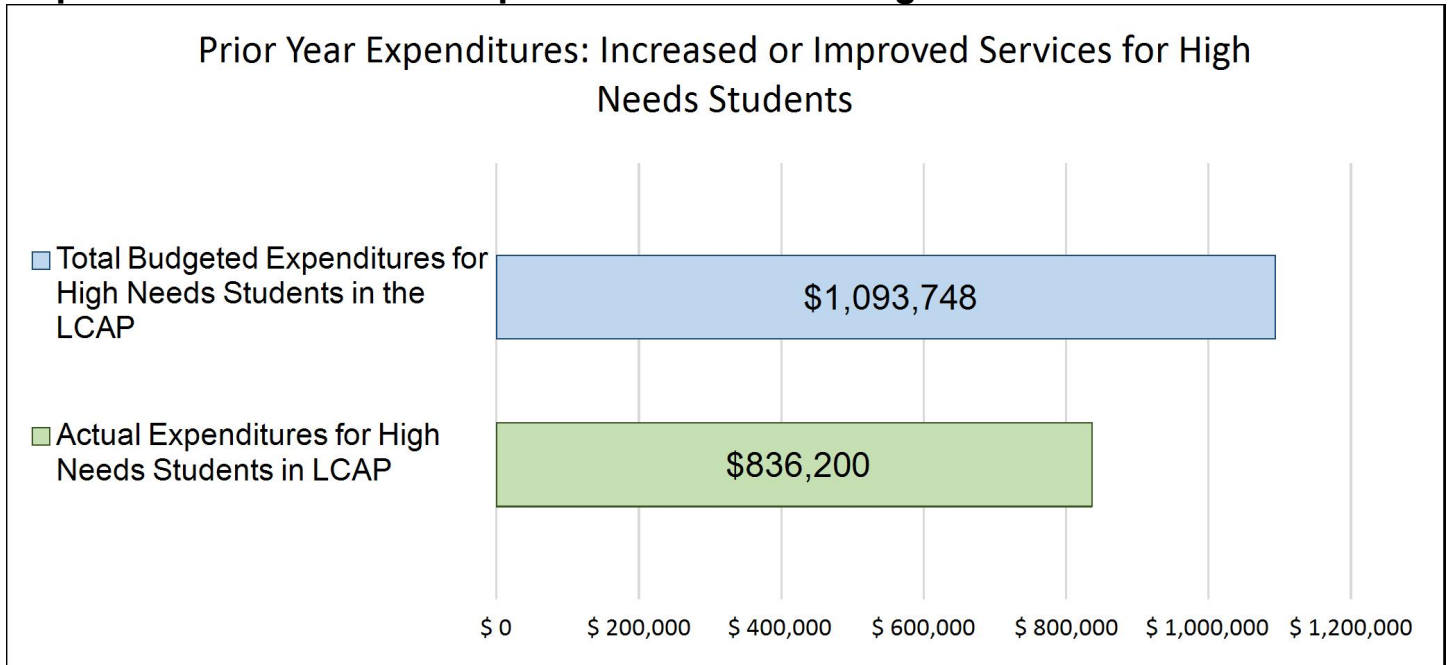
The expenditures not included in the Local Control and Accountability Plan (LCAP) on the General Fund are other programs, administrative and operational costs to operate Biggs Unified School District. These expenditures include educational and operational costs such as Special Education, Grant Programs, contracted services, utilities, supplies and services.

## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Biggs Unified School District is projecting it will receive \$756,611 based on the enrollment of foster youth, English learner, and low-income students. Biggs Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Biggs Unified School District plans to spend \$1,093,748 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Biggs Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Biggs Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Biggs Unified School District's LCAP budgeted \$1093748 for planned actions to increase or improve services for high needs students. Biggs Unified School District actually spent \$836200 for actions to increase or improve services for high needs students in 2022-23.

ANNUAL BUDGET REPORT:  
July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Biggs Unified School District

Date: 06/09/2023

Adoption Date: 06/28/2023

Signed: \_\_\_\_\_

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

Public Hearing:

Place: 300 B Street, Biggs, CA  
95917

Date: 06/14/2023

Time: 07:00 PM

Contact person for additional information on the budget reports:

Name: Anlyn Dyer

Title: Chief Business Officer

Telephone: 530-868-1281

E-mail: adyer@biggs.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
CRITERIA AND STANDARDS (continued)		Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X
SUPPLEMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Butte Schools Self-Funded Programs

This school district is not self-insured for workers' compensation claims.

Signed

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/14/2023

For additional information on this certification, please contact:

Name: Analyn Dyer  
Title: Chief Business Officer  
Telephone: 530-868-1281  
E-mail: adyer@biggs.org

District: BIGGS UNIFIED SCHOOL DISTRICT  
 CDS #: 04-61408

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)			
Form	Fund		
01	General Fund/County School Service Fund	Form 01	\$3,863,202.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	\$642,291.00
Total Assigned and Unassigned Ending Fund Balances			\$4,505,493.00
	District Standard Reserve Level	Form 01CS Line 10B-4	4%
	Less District Minimum Recommended Reserve for Economic Uncertainties	Form 01CS Line 10B-7	\$417,689
Remaining Balance to Substantiate Need			\$4,087,804
Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties			Amount
Fund	Descriptions		
01	District Reserve Standard		\$417,689.00
01	Restricted Funds		\$673,742.00
01	All Site Facilities Roofing & Maintenance Repairs		\$1,500,000.00
01	Special Education		\$250,000.00
01	Technology Upgrade		\$150,000.00
01	Independent Study Audit Compliance		\$212,957.00
01	Salaries and Benefits		\$241,124.92
17	Special Reserve Fund for other uncertainties		\$642,291.00
	Insert Lines above as needed		
Total of Substantiated Needs			\$4,087,804
Remaining Unsubstantiated Balance			\$0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	7,176,938.00	0.00	7,176,938.00	7,370,520.00	0.00	7,370,520.00	2.7%
2) Federal Revenue		8100-8299	0.00	2,039,507.00	2,039,507.00	0.00	1,714,923.00	1,714,923.00	-15.9%
3) Other State Revenue		8300-8599	103,897.00	962,802.00	1,066,699.00	88,828.00	910,945.00	999,773.00	-6.3%
4) Other Local Revenue		8600-8799	210,754.00	227,105.00	437,859.00	125,500.00	199,953.00	325,453.00	-25.7%
5) TOTAL, REVENUES			7,491,589.00	3,229,414.00	10,721,003.00	7,594,848.00	2,825,821.00	10,410,669.00	-2.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,253,069.00	942,972.00	3,196,041.00	2,320,121.00	964,103.00	3,284,224.00	2.8%
2) Classified Salaries		2000-2999	980,030.00	283,053.00	1,263,083.00	1,018,489.00	284,953.00	1,303,442.00	3.2%
3) Employee Benefits		3000-3999	1,318,524.00	729,956.00	2,048,480.00	1,347,367.00	729,222.00	2,076,589.00	1.4%
4) Books and Supplies		4000-4999	244,280.00	317,138.00	561,418.00	378,550.00	389,725.00	748,275.00	33.3%
5) Services and Other Operating Expenditures		5000-5999	848,748.00	160,871.00	1,009,619.00	926,217.00	754,149.00	1,680,366.00	66.4%
6) Capital Outlay		6000-6999	0.00	835,778.00	835,778.00	200,000.00	308,335.00	508,335.00	-39.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	115,500.00	736,904.00	852,404.00	115,290.00	695,292.00	810,582.00	-4.9%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(125,116.00)	125,116.00	0.00	(67,717.00)	67,717.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7300-7399	5,635,035.00	4,131,788.00	9,766,823.00	6,238,317.00	4,173,486.00	10,411,813.00	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,856,554.00	(902,374.00)	954,180.00	1,346,531.00	(1,347,675.00)	(1,144.00)	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	63,071.00	0.00	63,071.00	30,413.00	0.00	30,413.00	-51.8%
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	(846,699.00)	846,699.00	0.00	(902,571.00)	902,571.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(909,770.00)	846,699.00	(63,071.00)	(932,984.00)	902,571.00	(30,413.00)	-51.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			946,784.00	(55,675.00)	891,109.00	413,547.00	(445,104.00)	(31,557.00)	-103.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	2,677,029.00	1,174,521.00	3,851,550.00	3,453,405.00	1,118,846.00	4,572,251.00	18.7%
a) As of July 1 - Unaudited									
b) Audit Adjustments		9793	(170,408.00)	0.00	(170,408.00)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,506,621.00	1,174,521.00	3,681,142.00	3,453,405.00	1,118,846.00	4,572,251.00	24.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,506,621.00	1,174,521.00	3,681,142.00	3,453,405.00	1,118,846.00	4,572,251.00	24.2%
2) Ending Balance, June 30 (E + F1e)			3,453,405.00	1,118,846.00	4,572,251.00	3,866,952.00	673,742.00	4,540,694.00	-0.7%
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	3,500.00	0.00	3,500.00	1,750.00	0.00	1,750.00	-50.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,118,846.00	1,118,846.00	0.00	673,742.00	673,742.00	-39.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	212,957.00	0.00	212,957.00	212,957.00	0.00	212,957.00	0.0%
Independent Study		9780	212,957.00	0.00	212,957.00	212,957.00	0.00	212,957.00	0.0%
Independent Study		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	786,392.00	0.00	786,392.00	835,378.00	0.00	835,378.00	6.2%
Unassigned/Unappropriated Amount		9790	2,448,556.00	0.00	2,448,556.00	2,814,867.00	0.00	2,814,867.00	15.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,847,798.00	1,480,657.96	6,328,455.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	(170,408.00)	0.00	(170,408.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	20,558.48	0.00	20,558.48				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	3,500.00	0.00	3,500.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL ASSETS			4,703,448.48	1,480,657.96	6,184,106.44				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	239,248.46	0.00	239,248.46				
2) Due to Grantor Governments		9590	120,175.00	3,502.61	123,677.61				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	49,505.59	49,505.59				
6) TOTAL LIABILITIES			359,423.46	53,008.20	412,431.66				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,344,025.02	1,427,648.76	5,771,674.78				
<b>LCFF SOURCES</b>									
Principal Apportionment		8011	2,746,973.00	0.00	2,746,973.00	2,721,619.00	0.00	2,721,619.00	-0.9%
State Aid - Current Year		8012	1,380,026.00	0.00	1,380,026.00	1,598,962.00	0.00	1,598,962.00	15.9%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	31,273.00	0.00	31,273.00	31,273.00	0.00	31,273.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	2,289.00	0.00	2,289.00	2,289.00	0.00	2,289.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	3,444,159.00	0.00	3,444,159.00	3,444,159.00	0.00	3,444,159.00	0.0%
Secured Roll Taxes		8042	258,998.00	0.00	258,998.00	258,998.00	0.00	258,998.00	0.0%
Unsecured Roll Taxes		8043	5,823.00	0.00	5,823.00	5,823.00	0.00	5,823.00	0.0%
Prior Years' Taxes									
Supplemental Taxes		8044	55,628.00	0.00	55,628.00	55,628.00	0.00	55,628.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	(735,955.00)	0.00	(735,955.00)	(735,955.00)	0.00	(735,955.00)	0.0%
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			7,189,214.00	0.00	7,189,214.00	7,382,796.00	0.00	7,382,796.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,276.00)	0.00	(12,276.00)	(12,276.00)	0.00	(12,276.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,176,938.00	0.00	7,176,938.00	7,370,520.00	0.00	7,370,520.00	2.7%
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	121,788.00	121,788.00	0.00	109,614.00	109,614.00	-10.0%
Special Education Discretionary Grants		8182	0.00	27,781.00	27,781.00	0.00	8,155.00	8,155.00	-70.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	87,288.00	87,288.00	0.00	108,335.00	108,335.00	24.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic		3010	0.00	269,287.00	269,287.00	0.00	268,320.00	268,320.00	-0.4%
Title I, Part D, Local Delinquent Programs		3025		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction		4035		30,162.00	30,162.00		30,140.00	30,140.00	-0.1%
Title III, Part A, Immigrant Student Program		4201		500.00	500.00		707.00	707.00	41.4%
Title III, Part A, English Learner Program		4203		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)		4610		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		34,851.00	34,851.00		21,827.00	21,827.00	-37.4%
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	1,467,850.00	1,467,850.00	0.00	1,167,825.00	1,167,825.00	-20.4%
TOTAL FEDERAL REVENUE			0.00	2,039,507.00	2,039,507.00		1,714,923.00	1,714,923.00	-15.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		241,278.00	241,278.00		229,576.00	229,576.00	-4.9%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements				22,356.00	22,356.00		0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials				80,840.00	31,961.00	112,701.00	88,828.00	123,837.00	9.9%
<b>Tax Relief Subventions</b>									
Restricted Levies - Other				0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions				0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes				0.00	0.00	0.00	0.00	0.00	0.0%
<b>Pass-Through Revenues from</b>									
State Sources				0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	701.00	689,663.00	690,364.00	0.00	646,380.00	646,380.00	-6.4%
TOTAL OTHER STATE REVENUE			103,897.00	962,802.00	1,066,699.00	88,828.00	910,945.00	999,773.00	-6.3%
<b>OTHER LOCAL REVENUE</b>									



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE 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	26,000.00	0.00	26,000.00	5,500.00	0.00	5,500.00	-78.8%
Interest		8660	69,407.00	0.00	69,407.00	30,000.00	0.00	30,000.00	-56.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFE (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	115,347.00	11,322.00	126,669.00	90,000.00	5,000.00	95,000.00	-25.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools		6500		0.00	0.00		0.00	0.00	0.0%
From County Offices		6500		215,783.00	215,783.00		194,953.00	194,953.00	-9.7%
From JPAs		6500		0.00	0.00		0.00	0.00	0.0%
ROCC/P Transfers									
From Districts or Charter Schools		6360		0.00	0.00		0.00	0.00	0.0%
From County Offices		6360		0.00	0.00		0.00	0.00	0.0%
From JPAs		6360		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools		8791		0.00	0.00		0.00	0.00	0.0%
From County Offices		8792		0.00	0.00		0.00	0.00	0.0%
From JPAs		8793		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	0.0%
TOTAL, OTHER LOCAL REVENUE			210,754.00	227,105.00	437,859.00	125,500.00	199,953.00	325,453.00	-25.7%
TOTAL, REVENUES			7,491,589.00	3,229,414.00	10,721,003.00	7,584,848.00	2,825,821.00	10,410,669.00	-2.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,956,827.00	755,654.00	2,712,481.00	1,838,383.00	819,874.00	2,658,257.00	-2.0%
Certificated Pupil Support Salaries		1200	26,000.00	73,657.00	99,657.00	88,284.00	13,000.00	101,284.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	270,242.00	30,742.00	300,984.00	393,454.00	48,217.00	441,671.00	46.7%
Other Certificated Salaries		1900	0.00	82,919.00	82,919.00	0.00	83,012.00	83,012.00	0.1%
TOTAL, CERTIFICATED SALARIES			2,253,069.00	942,972.00	3,196,041.00	2,320,121.00	964,103.00	3,284,224.00	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	74,631.00	242,385.00	317,016.00	90,445.00	237,233.00	327,678.00	3.4%
Classified Support Salaries		2200	405,170.00	14,100.00	419,270.00	437,213.00	20,000.00	457,213.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	44,756.00	0.00	44,756.00	47,258.00	0.00	47,258.00	5.6%
Clerical, Technical and Office Salaries		2400	412,690.00	2,250.00	414,940.00	435,814.00	3,500.00	439,314.00	5.9%
Other Classified Salaries		2900	42,783.00	24,318.00	67,101.00	7,759.00	24,220.00	31,979.00	-52.3%
TOTAL, CLASSIFIED SALARIES			980,030.00	283,053.00	1,263,083.00	1,018,489.00	284,953.00	1,303,442.00	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	442,201.00	439,833.00	882,034.00	440,941.00	461,564.00	902,505.00	2.3%
PERS		3201-3202	225,594.00	85,993.00	311,587.00	271,733.00	98,913.00	370,646.00	19.0%
OASDI/Medicare/Alternative		3301-3302	100,839.00	38,180.00	139,019.00	103,427.00	39,107.00	142,534.00	2.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	407,391.00	133,216.00	540,607.00	397,192.00	100,943.00	498,135.00	-7.9%
Unemployment Insurance		3501-3502	15,392.00	5,649.00	21,041.00	1,564.00	590.00	2,154.00	-89.8%
Workers' Compensation		3601-3602	73,929.00	26,926.00	100,855.00	74,698.00	28,105.00	103,003.00	2.1%
OPEB, Allocated		3701-3702	50,327.00	0.00	50,327.00	55,654.00	0.00	55,654.00	10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,851.00	159.00	3,010.00	1,958.00	0.00	1,958.00	-35.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			1,318,524.00	729,956.00	2,048,480.00	1,347,367.00	729,222.00	2,076,589.00	1.4%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	3,500.00	50,525.00	54,025.00	93,000.00	100,000.00	193,000.00	257.2%
Books and Other Reference Materials		4200	0.00	6,995.00	6,995.00	0.00	7,000.00	7,000.00	0.1%
Materials and Supplies		4300	239,580.00	229,943.00	469,523.00	282,550.00	257,725.00	540,275.00	15.1%
Noncapitalized Equipment		4400	1,200.00	24,675.00	25,875.00	3,000.00	0.00	3,000.00	-88.4%
Food		4700	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			244,280.00	317,138.00	561,418.00	378,550.00	369,725.00	748,275.00	33.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,850.00	23,011.00	36,861.00	18,500.00	51,000.00	69,500.00	88.5%
Dues and Memberships		5300	16,000.00	210.00	16,210.00	18,500.00	870.00	19,370.00	19.5%
Insurance		5400 - 5450	174,868.00	0.00	174,868.00	224,654.00	0.00	224,654.00	28.5%
Operations and Housekeeping Services		5500	190,000.00	0.00	190,000.00	193,000.00	0.00	193,000.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,850.00	2,911.00	33,761.00	28,000.00	0.00	28,000.00	-17.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Intelfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	379,680.00	134,710.00	514,390.00	401,063.00	702,279.00	1,103,342.00	114.5%
Communications		5900	43,500.00	29.00	43,529.00	42,500.00	0.00	42,500.00	-2.4%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			848,748.00	160,871.00	1,009,619.00	926,217.00	754,149.00	1,680,366.00	66.4%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	200,000.00	0.00	200,000.00	New
Land Improvements		6170	0.00	435,000.00	435,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	97,314.00	97,314.00	0.00	308,335.00	308,335.00	216.8%
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	0.00	212,078.00	212,078.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	91,386.00	91,386.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	835,778.00	835,778.00	200,000.00	308,335.00	508,335.00	-39.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	104,123.00	104,123.00	0.00	73,271.00	73,271.00	-29.6%
Payments to County Offices		7142	0.00	632,781.00	632,781.00	0.00	622,021.00	622,021.00	-1.7%
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		0.00	0.00		0.00	0.00	0.0%
To County Offices		6500		0.00	0.00		0.00	0.00	0.0%
To JPAs		6500		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360		0.00	0.00		0.00	0.00	0.0%
To County Offices		6360		0.00	0.00		0.00	0.00	0.0%
To JPAs		6360		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers		All Other		0.00	0.00		0.00	0.00	0.0%
All Other Transfers Out to All Others				0.00	0.00		0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438		8,500.00	8,500.00		0.00	4,164.00	-51.0%
Other Debt Service - Principal		7439		107,000.00	107,000.00		0.00	111,126.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				115,500.00	852,404.00		115,290.00	810,582.00	-4.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(125,116.00)	125,116.00	0.00	(67,717.00)	67,717.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(125,116.00)	125,116.00	0.00	(67,717.00)	67,717.00	0.00	0.0%
TOTAL EXPENDITURES			5,635,035.00	4,131,788.00	9,766,823.00	6,238,317.00	4,173,496.00	10,411,813.00	6.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	63,071.00	0.00	63,071.00	30,413.00	0.00	30,413.00	-51.8%
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			63,071.00	0.00	63,071.00	30,413.00	0.00	30,413.00	-51.8%
OTHER SOURCES/USES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAS		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(846,699.00)	846,699.00	0.00	(902,571.00)	902,571.00	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			(846,699.00)	846,699.00	0.00	(902,571.00)	902,571.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			(909,770.00)	846,699.00	(63,071.00)	(932,984.00)	902,571.00	(30,413.00)	-51.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCF Sources		8010-8099	7,176,938.00	0.00	7,176,938.00	7,370,520.00	0.00	7,370,520.00	2.7%
2) Federal Revenue		8100-8299	0.00	2,039,507.00	2,039,507.00	0.00	1,714,923.00	1,714,923.00	-15.9%
3) Other State Revenue		8300-8599	103,897.00	962,802.00	1,066,699.00	88,828.00	910,945.00	999,773.00	-6.3%
4) Other Local Revenue		8600-8799	210,754.00	227,105.00	437,859.00	125,500.00	199,953.00	325,453.00	-25.7%
5) TOTAL, REVENUES			7,491,589.00	3,229,414.00	10,721,003.00	7,584,848.00	2,825,821.00	10,410,669.00	-2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		2,979,706.00	1,828,890.00	4,808,596.00	2,948,186.00	2,325,126.00	5,273,312.00	9.7%
2) Instruction - Related Services	2000-2999		340,650.00	76,520.00	417,170.00	501,585.00	214,407.00	715,992.00	71.6%
3) Pupil Services	3000-3999		383,455.00	612,715.00	996,170.00	516,752.00	363,391.00	880,133.00	-11.6%
4) Ancillary Services	4000-4999		35,471.00	51,678.00	87,149.00	43,370.00	61,119.00	104,489.00	19.9%
5) Community Services	5000-5999		42,837.00	0.00	42,837.00	27,000.00	0.00	27,000.00	-37.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		963,145.00	214,161.00	1,177,306.00	1,079,693.00	100,636.00	1,180,329.00	0.3%
8) Plant Services	8000-8999		774,271.00	610,920.00	1,385,191.00	1,006,441.00	413,335.00	1,419,776.00	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	115,500.00	736,904.00	852,404.00	115,290.00	695,292.00	810,582.00	-4.9%
10) TOTAL, EXPENDITURES			5,635,035.00	4,131,788.00	9,766,823.00	6,238,317.00	4,173,496.00	10,411,813.00	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			1,856,554.00	(902,374.00)	954,180.00	1,346,531.00	(1,347,675.00)	(1,144.00)	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In									
		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7600-7629	63,071.00	0.00	63,071.00	30,413.00	0.00	30,413.00	-51.8%
2) Other Sources/Uses									
		a) Sources	8930-8979	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	0.0%
		8980-8999	(846,699.00)	846,699.00	0.00	(902,571.00)	902,571.00	0.00	0.0%
3) Contributions									
4) TOTAL, OTHER FINANCING SOURCES/USES									
			(909,770.00)	846,699.00	(63,071.00)	(932,984.00)	902,571.00	(30,413.00)	-51.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			946,784.00	(55,675.00)	891,109.00	413,547.00	(445,104.00)	(31,557.00)	-103.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
			2,677,029.00	1,174,521.00	3,851,550.00	3,453,405.00	1,118,846.00	4,572,251.00	18.7%
a) As of July 1 - Unaudited									

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(170,408.00)	0.00	(170,408.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,506,621.00	1,174,521.00	3,681,142.00	3,453,405.00	1,118,846.00	4,572,251.00	24.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,506,621.00	1,174,521.00	3,681,142.00	3,453,405.00	1,118,846.00	4,572,251.00	24.2%
2) Ending Balance, June 30 (E + F1e)			3,453,405.00	1,118,846.00	4,572,251.00	3,866,952.00	673,742.00	4,540,694.00	-0.7%
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	3,500.00	0.00	3,500.00	1,750.00	0.00	1,750.00	-50.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,118,846.00	1,118,846.00	0.00	673,742.00	673,742.00	-39.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	212,957.00	0.00	212,957.00	212,957.00	0.00	212,957.00	0.0%
Independent Study		9780	212,957.00		212,957.00	212,957.00		212,957.00	0.0%
Independent Study		9780							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	786,392.00	0.00	786,392.00	835,378.00	0.00	835,378.00	6.2%
Unassigned/Unappropriated Amount		9790	2,448,556.00	0.00	2,448,556.00	2,814,867.00	0.00	2,814,867.00	15.0%



Resource	Description	Estimated Actuals	
		2022-23	2023-24
2800	Expanded Learning Opportunities Program	209,254.00	168,392.00
6266	Educator Effectiveness, FY 2021-22	155,148.00	120,148.00
6300	Lottery: Instructional Materials	157,581.00	103,590.00
6547	Special Education Early Intervention Preschool Grant	8,710.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	38,531.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	2,000.00	0.00
7413	A-G Learning Loss Mitigation Grant	150,000.00	100,000.00
7425	Expanded Learning Opportunities (ELO) Grant	230,792.00	103,348.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	15,156.00	0.00
9010	Other Restricted Local	151,734.00	78,324.00
Total, Restricted Balance		1,118,846.00	673,742.00

**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) 393,432.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,063,845.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.49%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

**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) 683,200.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 100,000.00

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)	54,430.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	837,630.14
9. Carry-Forward Adjustment (Part IV, Line F)	98,949.91
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	936,580.05
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,808,596.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	416,170.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	702,906.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	87,149.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	42,837.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	282,579.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	40,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	71,527.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	784,246.86
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	231,632.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,467,642.86
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	11.22%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/lc">www.cde.ca.gov/fg/ac/lc</a> ) (Line A10 divided by Line B19)	12.54%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	837,630.14
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	39,448.16
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.42%) times Part III, Line B19); zero if negative	98,949.91
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.42%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	98,949.91
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	98,949.91

Approved indirect cost rate: 10.42%  
Highest rate used in any program: 10.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	279,720.00	29,146.00	10.42%
01	3213	59,481.00	3,332.00	5.60%
01	3214	102,388.00	10,669.00	10.42%
01	3310	110,765.00	11,023.00	9.95%
01	3315	3,120.00	320.00	10.26%
01	4035	28,133.00	2,029.00	7.21%
01	4126	17,219.00	1,794.00	10.42%
01	4127	17,225.00	444.00	2.58%
01	5634	2,548.00	265.00	10.40%
01	6053	41,318.00	2,725.00	6.60%
01	6266	5,575.00	580.00	10.40%
01	6500	475,462.00	49,543.00	10.42%
01	6547	61,740.00	6,433.00	10.42%
01	7311	5,200.00	273.00	5.25%
01	7422	111,508.00	6,540.00	5.87%

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	472.19	475.53	559.03	475.53	522.52	534.52
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	472.19	475.53	559.03	475.53	522.52	534.52
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	472.19	475.53	559.03	475.53	522.52	534.52
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LC1						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	1,317,799.00	(1,034,433.00)	283,366.00			283,366.00
Work in Progress	932,993.00	(932,993.00)	0.00			0.00
Total capital assets not being depreciated	2,250,792.00	(1,967,426.00)	283,366.00	0.00	0.00	283,366.00
Capital assets being depreciated:						
Land Improvements	802,127.00	1,456,493.00	2,258,620.00			2,258,620.00
Buildings	7,416,632.52	7,497,285.48	14,913,918.00			14,913,918.00
Equipment	1,820,590.18	(.18)	1,820,590.00			1,820,590.00
Total capital assets being depreciated	10,039,349.70	8,953,778.30	18,993,128.00	0.00	0.00	18,993,128.00
Accumulated Depreciation for:						
Land Improvements	(507,062.00)	(76,086.00)	(583,148.00)			(583,148.00)
Buildings	(3,586,849.00)	(518,415.00)	(4,105,264.00)			(4,105,264.00)
Equipment	(1,265,024.00)	(84,608.00)	(1,349,632.00)			(1,349,632.00)
Total accumulated depreciation	(5,358,935.00)	(679,109.00)	(6,038,044.00)	0.00	0.00	(6,038,044.00)
Total capital assets being depreciated, net excluding lease and subscription assets	4,680,414.70	8,274,669.30	12,955,084.00	0.00	0.00	12,955,084.00
Lease Assets						
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						
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	6,931,206.70	6,307,243.30	13,238,450.00	0.00	0.00	13,238,450.00
<b>Business-Type Activities:</b>						
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						
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						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref Only)	ESTIMATES THROUGH THE MONTH OF:											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			5,167,795.00	5,147,485.00	4,214,605.00	3,043,251.00	2,243,646.00	901,543.00	2,257,130.00	2,002,857.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		408,243.00	408,243.00	807,984.00	408,243.00		399,741.00	163,297.00	185,070.00				
Property Taxes	8020-8079							1,531,108.00						
Miscellaneous Funds	8080-8099		(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)		(1,023.00)	(1,023.00)	(1,023.00)			(1,023.00)	
Federal Revenue	8100-8299				190,714.00	158,116.00		32,777.00			756,661.00			
Other State Revenue	8300-8599			67,860.00	113,748.00					117,864.00	107,852.00		328,026.00	
Other Local Revenue	8600-8799		26,288.00	79,899.00	46,117.00	46,475.00		8,039.00		48,818.00	2,213.00		63,288.00	
Interfund Transfers In	8910-8929													
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			432,508.00	554,979.00	1,157,540.00	611,811.00	39,793.00	2,096,508.00	1,029,000.00	575,341.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		83,748.00	299,193.00	298,208.00	310,031.00	285,071.00	284,414.00	340,902.00	313,972.00				
Classified Salaries	2000-2999		33,238.00	118,744.00	118,353.00	123,045.00	113,139.00	112,878.00	135,297.00	124,609.00				
Employee Benefits	3000-3999		114,005.00	154,706.00	182,325.00	202,467.00	173,810.00	179,210.00	189,385.00	187,101.00				
Books and Supplies	4000-4999		53,277.00	64,501.00	128,778.00	46,094.00	56,570.00	50,658.00	52,454.00	51,481.00				
Services	5000-5999		119,642.00	144,848.00	289,191.00	103,511.00	127,036.00	113,761.00	117,794.00	115,609.00				
Capital Outlay	6000-6599				508,335.00									
Other Outgo	7000-7499			79,599.00	177,436.00				447,441.00					
Interfund Transfers Out	7600-7629													

Description	Object	Beginning Balances (Ref. Only)	Budget Year (1)											
			July	August	September	October	November	December	January	February	March	April	May	June
All Other Financing Uses	7630-7699		403,910.00	861,591.00	1,702,626.00	785,148.00	755,626.00	740,921.00	1,283,273.00	792,772.00				
TOTAL DISBURSEMENTS														
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not In Treasury	9111-9199													
Accounts Receivable	9200-9299		1,228,082.00	(307,020.00)	(307,020.00)	(307,020.00)	(307,022.00)							
Due From Other Funds	9310													
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340													
Lease Receivable	9380													
Deferred Outflows of Resources	9490													
SUBTOTAL		0.00	1,228,082.00	(307,020.00)	(307,020.00)	(307,020.00)	(307,022.00)	0.00	0.00	0.00				
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599		1,276,990.00	319,248.00	319,248.00	319,248.00	319,248.00							
Due To Other Funds	9610													
Current Loans	9640													
Unearned Revenues	9650													
Deferred Inflows of Resources	9690													
SUBTOTAL		0.00	1,276,990.00	319,248.00	319,248.00	319,248.00	319,248.00							
Nonoperating														
Suspense Clearing	9910													
TOTAL BALANCE SHEET ITEMS		0.00	(48,908.00)	(626,268.00)	(626,268.00)	(626,268.00)	(626,268.00)	0.00	0.00	0.00				
E. NET INCREASE/DECREASE (B - C + D)			(20,310.00)	(932,880.00)	(1,171,354.00)	(799,605.00)	(1,342,103.00)	1,355,587.00	(254,273.00)	(217,431.00)				
F. ENDING CASH (A + E)			5,147,485.00	4,214,605.00	3,043,251.00	2,243,646.00	901,543.00	2,257,130.00	2,002,857.00	1,785,426.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

Description	Object	ESTIMATES THROUGH THE MONTH OF:				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
A. BEGINNING CASH									
		1,785,426.00	1,492,423.00	2,621,068.00	2,099,764.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	584,811.00	185,070.00	185,070.00	399,741.00	0.00	185,068.00	4,320,581.00	4,320,581.00
Property Taxes	8020-8079		1,531,107.00					3,062,215.00	3,062,215.00
Miscellaneous Funds	8080-8099	(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)			(12,276.00)	(12,276.00)
Federal Revenue	8100-8299		186,826.00			389,829.00		1,714,923.00	1,714,923.00
Other State Revenue	8300-8599		111,796.00	152,627.00				999,773.00	999,773.00
Other Local Revenue	8600-8799			5,207.00		129.00		325,453.00	325,453.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		583,788.00	2,013,776.00	341,881.00	398,847.00	389,829.00	185,068.00	10,410,669.00	10,410,669.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	314,300.00	317,584.00	306,747.00	130,054.00	0.00		3,284,224.00	3,284,224.00
Classified Salaries	2000-2999	124,739.00	126,043.00	121,741.00	51,616.00			1,303,442.00	1,303,442.00
Employee Benefits	3000-3999	195,199.00	184,193.00	192,292.00	121,896.00			2,076,589.00	2,076,589.00
Books and Supplies	4000-4999	55,896.00	70,188.00	68,243.00			50,135.00	748,275.00	748,275.00
Services	5000-5999	125,523.00	157,618.00	153,249.00			112,584.00	1,680,366.00	1,680,366.00
Capital Outlay	6000-6599							508,335.00	508,335.00
Other Outgo	7000-7499	30,721.00	29,505.00	20,913.00	24,967.00			810,582.00	810,582.00
Interfund Transfers Out	7600-7629							30,413.00	30,413.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		876,791.00	885,131.00	863,185.00	328,533.00	0.00	162,719.00	10,442,226.00	10,442,226.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599							2,553,982.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,553,982.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(2,553,982.00)	
E. NET INCREASE/DECREASE (B - C + D)		(293,003.00)	1,128,645.00	(521,304.00)	70,314.00	389,829.00	22,349.00	(2,585,539.00)	(31,567.00)
F. ENDING CASH (A + E)		1,492,423.00	2,621,068.00	2,099,764.00	2,170,078.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,582,256.00	

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			JUNE	July	August	September	October	November	December	January	February			
A. BEGINNING CASH			2,170,078.00	2,628,238.00	2,172,276.00	1,566,879.00	1,188,582.00	287,079.00	1,687,368.00	1,384,027.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		416,489.00	416,489.00	835,540.00	416,489.00		419,051.00	166,596.00	188,808.00				
Property Taxes	8020-8079									1,531,108.00				
Miscellaneous Funds	8080-8099		(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)	
Federal Revenue	8100-8299				153,493.00	127,257.00	26,380.00		608,985.00					
Other State Revenue	8300-8599			80,546.00	135,012.00				139,898.00	128,014.00	389,347.00			
Other Local Revenue	8600-8799		24,860.00	78,548.00	45,337.00	45,689.00	7,903.00	47,993.00	2,176.00	62,199.00				
Interfund Transfers In	8910-8929													
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			440,326.00	574,560.00	1,168,359.00	588,412.00	33,260.00	2,137,027.00	904,748.00	639,331.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		85,447.00	305,263.00	304,258.00	316,321.00	290,854.00	290,184.00	347,819.00	320,342.00				
Classified Salaries	2000-2999		33,903.00	121,118.00	120,720.00	125,506.00	115,402.00	115,136.00	138,003.00	127,101.00				
Employee Benefits	3000-3999		112,607.00	162,809.00	180,089.00	199,984.00	171,679.00	177,012.00	187,062.00	184,806.00				
Books and Supplies	4000-4999		54,347.00	65,796.00	121,363.00	47,019.00	57,705.00	51,675.00	53,507.00	52,515.00				
Services	5000-5999		108,042.00	130,803.00	261,152.00	93,474.00	114,719.00	102,731.00	106,373.00	104,400.00				
Capital Outlay	6000-6599				445,000.00									
Other Outgo	7000-7499			70,328.00	156,769.00				395,325.00					
Interfund Transfers Out	7600-7629													

Description	Object	Beginning Balances (Ref. Only)	Budget Year (2)											
			July	August	September	October	November	December	January	February				
All Other Financing Uses	7630-7699		394,346.00	846,117.00	1,589,351.00	782,304.00	750,359.00	736,738.00	1,228,089.00					
TOTAL DISBURSEMENTS														
<b>D. BALANCE SHEET ITEMS</b>														
<u>Assets and Deferred Outflows</u>														
Cash Not in Treasury	9111-9199													
Accounts Receivable	9200-9299		574,899.00	(143,725.00)	(143,725.00)	(143,724.00)								
Due From Other Funds	9310													
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340													
Lease Receivable	9380													
Deferred Outflows of Resources	9490													
SUBTOTAL		0.00	574,899.00	(143,725.00)	(143,725.00)	(143,724.00)		0.00		0.00				
<u>Liabilities and Deferred Inflows</u>														
Accounts Payable	9500-9599		162,719.00	40,680.00	40,680.00	40,680.00	40,680.00							
Due To Other Funds	9610													
Current Loans	9640													
Unearned Revenues	9650													
Deferred Inflows of Resources	9690		162,719.00	40,680.00	40,680.00	40,680.00								
SUBTOTAL		0.00	162,719.00	40,680.00	40,680.00	40,680.00								
<u>Nonoperating</u>														
Suspense Clearing	9910	0.00	412,180.00	(184,405.00)	(184,405.00)	(184,405.00)	(184,404.00)	0.00						
TOTAL BALANCE SHEET ITEMS			458,160.00	(455,962.00)	(605,397.00)	(378,297.00)	(901,503.00)	1,400,289.00	(323,341.00)	(149,853.00)				
<b>E. NET INCREASE/DECREASE (B - C + D)</b>														
<b>F. ENDING CASH (A + E)</b>														
			2,628,238.00	2,172,276.00	1,566,879.00	1,188,582.00	287,079.00	1,687,368.00	1,364,027.00	1,214,194.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

Description	Object	ESTIMATES THROUGH THE MONTH OF:				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-	607,859.00	188,808.00	188,808.00	419,051.00	188,808.00		4,452,796.00	4,452,796.00
Property Taxes	8020- 8079		1,531,107.00					3,062,215.00	3,062,215.00
Miscellaneous Funds	8080- 8099	(1,023.00)	(1,023.00)	(1,023.00)	(1,023.00)			(12,276.00)	(12,276.00)
Federal Revenue	8100- 8299		150,364.00	275,856.00		37,889.00		1,380,224.00	1,380,224.00
Other State Revenue	8300- 8599		132,695.00	181,159.00				1,186,671.00	1,186,671.00
Other Local Revenue	8600- 8799			5,119.00	129.00			319,953.00	319,953.00
Interfund Transfers In	8910- 8929							0.00	0.00
All Other Financing Sources	8930- 8979							0.00	0.00
TOTAL RECEIPTS		606,836.00	2,001,951.00	649,919.00	418,157.00	226,697.00	0.00	10,389,583.00	10,389,583.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	320,677.00	324,028.00	312,970.00	132,692.00			3,350,855.00	3,350,855.00
Classified Salaries	2000- 2999	127,234.00	128,564.00	124,176.00	52,648.00			1,329,511.00	1,329,511.00
Employee Benefits	3000- 3999	192,805.00	181,935.00	189,934.00	120,400.00			2,051,122.00	2,051,122.00
Books and Supplies	4000- 4999	57,018.00	71,597.00	69,613.00		51,142.00		753,297.00	763,297.00
Services	5000- 5999	113,353.00	142,336.00	138,391.00		101,667.00		1,517,441.00	1,517,441.00
Capital Outlay	6000- 6599							445,000.00	445,000.00
Other Outgo	7000- 7499	27,143.00	26,069.00	18,477.00	22,057.00			716,168.00	716,168.00
Interfund Transfers Out	7600- 7629	35,426.00						35,426.00	35,426.00
All Other Financing Uses	7630- 7699							0.00	0.00



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>TOTAL DISBURSEMENTS</b>		873,656.00	874,529.00	853,561.00	327,797.00	152,809.00	0.00	10,198,820.00	10,208,820.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599							325,439.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	325,439.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	(325,439.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(266,820.00)	1,127,422.00	(203,642.00)	90,360.00	73,888.00	0.00	(134,676.00)	180,763.00
<b>F. ENDING CASH (A + E)</b>		947,374.00	2,074,796.00	1,871,154.00	1,961,514.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								2,035,402.00	

Budget, July 1  
2022-23 Estimated Actuals  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,196,041.00	301	0.00	303	3,196,041.00	305	274,245.00		307	2,921,796.00	309
2000 - Classified Salaries	1,263,083.00	311	21,886.00	313	1,241,197.00	315	134,203.00		317	1,106,994.00	319
3000 - Employee Benefits	2,048,480.00	321	52,578.00	323	1,995,902.00	325	49,482.00		327	1,946,420.00	329
4000 - Books, Supplies Equip Replace. (6500)	652,804.00	331	26,316.00	333	626,488.00	335	206,146.00		337	420,342.00	339
5000 - Services . . & 7300 - Indirect Costs	1,009,619.00	341	9,200.00	343	1,000,419.00	345	23,671.00		347	976,748.00	349
TOTAL					8,060,047.00	365	TOTAL			7,372,300.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011 . . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011 . . . . .	2100	380
3. STRS . . . . .	3101 & 3102	382
4. PERS . . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative . . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) . . . . .	3401 & 3402	385
7. Unemployment Insurance . . . . .	3501 & 3502	390
8. Workers' Compensation Insurance . . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372) . . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310) . . . . .	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	4,381,146.00	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. . . . .	4,381,146.00	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. . . . .	59.43%	
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) . . . . .	59.43%	
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). . . . .	7,372,300.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Budget, July 1  
2023-24 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,284,224.00	301	0.00	303	3,284,224.00	305	0.00	0.00	307	3,284,224.00	309
2000 - Classified Salaries	1,303,442.00	311	0.00	313	1,303,442.00	315	164,778.00	204,998.00	317	1,098,444.00	319
3000 - Employee Benefits	2,076,589.00	321	55,654.00	323	2,020,935.00	325	75,214.00	181,820.00	327	1,839,115.00	329
4000 - Books, Supplies Equip Replace. (6500)	748,275.00	331	47,531.00	333	700,744.00	335	307,464.00	567,734.00	337	133,010.00	339
5000 - Services . . & 7300 - Indirect Costs	1,680,366.00	341	27,000.00	343	1,653,366.00	345	90,745.00	323,078.00	347	1,330,288.00	349
TOTAL					8,962,711.00	365	TOTAL			7,685,081.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011 . . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011 . . . . .	2100	380
3. STRS . . . . .	3101 & 3102	382
4. PERS . . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative . . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) . . . . .	3401 & 3402	385
7. Unemployment Insurance . . . . .	3501 & 3502	390
8. Workers' Compensation Insurance . . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372) . . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310) . . . . .	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	4,262,214.00	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)* . . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS . . . . .	4,262,214.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.46%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.46%	
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) . . . . .	7,685,081.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

Resource 1100,3216,3217,3218,3219,3327,4201,6546,7010,7028,7029,9011,9013 and Function 3600

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	20,000.00	(20,000.00)	0.00			0.00	
Net Pension Liability	5,719,213.00	(1,580,763.00)	4,138,450.00			4,138,450.00	
Total/Net OPEB Liability	2,232,574.00	(230,944.00)	2,001,630.00			2,001,630.00	
Compensated Absences Payable	35,760.79	(5,282.79)	30,478.00			30,478.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	8,007,547.79	(1,836,989.79)	6,170,558.00	0.00	0.00	6,170,558.00	0.00
<b>Business-Type Activities:</b>							
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	505,912.00	(267,510.00)	238,402.00	0.00		238,402.00	102,663.00
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	505,912.00	(267,510.00)	238,402.00	0.00	0.00	238,402.00	102,663.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,829,516.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,993,929.00
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	42,837.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	97,314.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	115,500.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	63,071.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>318,722.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439  minus 8000-8699</p>	<p>165,491.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>7,682,356.00</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2022-23 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>475.53</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>16,155.36</p>



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
<p>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.)</p>	7,335,491.03	14,821.57
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	7,335,491.03	14,821.57
<p>B. Required effort (Line A.2 times 90%)</p>	6,601,941.93	13,339.41
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	7,682,356.00	16,155.36
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

**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) 393,432.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,063,845.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.49%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

**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) 683,200.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 100,000.00

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)	54,430.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	837,630.14
9. Carry-Forward Adjustment (Part IV, Line F)	98,949.91
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	936,580.05
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,808,596.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	416,170.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	702,906.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	87,149.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	42,837.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	282,579.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	40,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	71,527.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	784,246.86
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	231,632.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,467,642.86
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	11.22%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	12.54%

**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.	
<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	837,630.14
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	39,448.16
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.42%) times Part III, Line B19); zero if negative	98,949.91
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.42%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	98,949.91
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	98,949.91

Approved indirect cost rate: 10.42%  
Highest rate used in any program: 10.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	279,720.00	29,146.00	10.42%
01	3213	59,481.00	3,332.00	5.60%
01	3214	102,388.00	10,669.00	10.42%
01	3310	110,765.00	11,023.00	9.95%
01	3315	3,120.00	320.00	10.26%
01	4035	28,133.00	2,029.00	7.21%
01	4126	17,219.00	1,794.00	10.42%
01	4127	17,225.00	444.00	2.58%
01	5634	2,548.00	265.00	10.40%
01	6053	41,318.00	2,725.00	6.60%
01	6266	5,575.00	580.00	10.40%
01	6500	475,462.00	49,543.00	10.42%
01	6547	61,740.00	6,433.00	10.42%
01	7311	5,200.00	273.00	5.25%
01	7422	111,508.00	6,540.00	5.87%

Budget, July 1  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	274,245.00		136,965.00	411,210.00
2. State Lottery Revenue	8560	80,840.00		31,861.00	112,701.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		355,085.00	0.00	168,826.00	523,911.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	274,245.00		0.00	274,245.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		11,245.00	11,245.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		274,245.00	0.00	11,245.00	285,490.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	80,840.00	0.00	157,581.00	238,421.00
<b>D. COMMENTS:</b>					

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.

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,370,520.00	2.19%	7,531,650.00	-3.29%	7,284,088.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	88,828.00	-1.27%	87,698.00	0.40%	88,050.00
4. Other Local Revenues	8600-8799	125,500.00	-4.38%	120,000.00	0.00%	120,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(902,571.00)	4.17%	(940,253.00)	7.11%	(1,007,118.00)
6. Total (Sum lines A1 thru A5c)		6,682,277.00	1.75%	6,799,095.00	-4.62%	6,485,020.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,320,121.00		2,416,993.00
b. Step & Column Adjustment				46,402.00		48,340.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				50,470.00		309,372.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,320,121.00	4.18%	2,416,993.00	14.80%	2,774,705.00
2. Classified Salaries						
a. Base Salaries				1,018,489.00		1,100,655.00
b. Step & Column Adjustment				20,370.00		22,013.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				61,796.00		3,713.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,018,489.00	8.07%	1,100,655.00	2.34%	1,126,381.00
3. Employee Benefits	3000-3999	1,347,367.00	0.63%	1,355,855.00	8.04%	1,464,887.00
4. Books and Supplies	4000-4999	378,550.00	-20.77%	299,907.00	3.00%	308,904.00
5. Services and Other Operating Expenditures	5000-5999	926,217.00	10.67%	1,025,028.00	3.00%	1,055,779.00
6. Capital Outlay	6000-6999	200,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,290.00	-81.89%	20,876.00	-100.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(67,717.00)	0.07%	(67,764.00)	2.91%	(69,733.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	30,413.00	16.48%	35,426.00	21.70%	43,115.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,268,730.00	-1.30%	6,186,976.00	8.36%	6,704,038.00



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		413,547.00		612,119.00		(219,018.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,453,405.00		3,866,952.00		4,479,071.00
2. Ending Fund Balance (Sum lines C and D1)		3,866,952.00		4,479,071.00		4,260,053.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,750.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	212,957.00		212,957.00		212,957.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	835,378.00		816,706.00		741,327.00
2. Unassigned/Unappropriated	9790	2,814,867.00		3,447,408.00		3,303,769.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,866,952.00		4,479,071.00		4,260,053.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	835,378.00		816,706.00		741,327.00
c. Unassigned/Unappropriated	9790	2,814,867.00		3,447,408.00		3,303,769.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,650,245.00		4,264,114.00		4,045,096.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted Salaries move to unrestricted funds						

Budget, July 1  
General Fund  
Multiyear Projections  
Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,714,923.00	-19.52%	1,380,224.00	-68.85%	429,901.00
3. Other State Revenues	8300-8599	910,945.00	20.64%	1,098,973.00	-35.44%	709,547.00
4. Other Local Revenues	8600-8799	199,953.00	0.00%	199,953.00	0.00%	199,953.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	902,571.00	4.17%	940,253.00	7.11%	1,007,118.00
6. Total (Sum lines A1 thru A5c)		3,728,392.00	-2.92%	3,619,403.00	-35.17%	2,346,519.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				964,103.00		933,862.00
b. Step & Column Adjustment				20,229.00		32,057.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(50,470.00)		(309,372.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	964,103.00	-3.14%	933,862.00	-29.70%	656,547.00
2. Classified Salaries						
a. Base Salaries				284,953.00		228,856.00
b. Step & Column Adjustment				5,699.00		6,865.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(61,796.00)		(3,713.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	284,953.00	-19.69%	228,856.00	1.38%	232,008.00
3. Employee Benefits	3000-3999	729,222.00	-4.66%	695,267.00	-13.59%	600,803.00
4. Books and Supplies	4000-4999	369,725.00	25.33%	463,389.00	-76.91%	107,000.00
5. Services and Other Operating Expenditures	5000-5999	754,149.00	-34.71%	492,414.00	-59.15%	201,169.00
6. Capital Outlay	6000-6999	308,335.00	44.32%	445,000.00	-100.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	695,292.00	0.00%	695,292.00	0.00%	695,292.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	67,717.00	0.07%	67,764.00	2.91%	69,733.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,173,496.00	-3.63%	4,021,844.00	-36.28%	2,562,552.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(445,104.00)		(402,441.00)		(216,033.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,118,846.00		673,742.00		271,301.00
2. Ending Fund Balance (Sum lines C and D1)		673,742.00		271,301.00		55,268.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	673,742.00		271,301.00		55,268.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		673,742.00		271,301.00		55,268.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted Salaries moved to Unrestricted Funds						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,370,520.00	2.19%	7,531,650.00	-3.29%	7,284,088.00
2. Federal Revenues	8100-8299	1,714,923.00	-19.52%	1,380,224.00	-68.85%	429,901.00
3. Other State Revenues	8300-8599	999,773.00	18.69%	1,186,671.00	-32.79%	797,597.00
4. Other Local Revenues	8600-8799	325,453.00	-1.69%	319,953.00	0.00%	319,953.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,410,669.00	0.08%	10,418,498.00	-15.23%	8,831,539.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,284,224.00		3,350,855.00
b. Step & Column Adjustment				66,631.00		80,397.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,284,224.00	2.03%	3,350,855.00	2.40%	3,431,252.00
2. Classified Salaries						
a. Base Salaries				1,303,442.00		1,329,511.00
b. Step & Column Adjustment				26,069.00		28,878.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,303,442.00	2.00%	1,329,511.00	2.17%	1,358,389.00
3. Employee Benefits	3000-3999	2,076,589.00	-1.23%	2,051,122.00	0.71%	2,065,690.00
4. Books and Supplies	4000-4999	748,275.00	2.01%	763,296.00	-45.51%	415,904.00
5. Services and Other Operating Expenditures	5000-5999	1,680,366.00	-9.70%	1,517,442.00	-17.17%	1,256,948.00
6. Capital Outlay	6000-6999	508,335.00	-12.46%	445,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	810,582.00	-11.65%	716,168.00	-2.91%	695,292.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	30,413.00	16.48%	35,426.00	21.70%	43,115.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,442,226.00	-2.24%	10,208,820.00	-9.23%	9,266,590.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(31,557.00)		209,678.00		(435,051.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,572,251.00		4,540,694.00		4,750,372.00
2. Ending Fund Balance (Sum lines C and D1)		4,540,694.00		4,750,372.00		4,315,321.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	3,750.00		2,000.00		2,000.00
b. Restricted	9740	673,742.00		271,301.00		55,268.00
<b>c. Committed</b>						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	212,957.00		212,957.00		212,957.00
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	835,378.00		816,706.00		741,327.00
2. Unassigned/Unappropriated	9790	2,814,867.00		3,447,408.00		3,303,769.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,540,694.00		4,750,372.00		4,315,321.00
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	835,378.00		816,706.00		741,327.00
c. Unassigned/Unappropriated	9790	2,814,867.00		3,447,408.00		3,303,769.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,650,245.00		4,264,114.00		4,045,096.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		34.96%		41.77%		43.65%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		475.53		515.87		517.94
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		10,442,226.00		10,208,820.00		9,266,590.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		10,442,226.00		10,208,820.00		9,266,590.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		4.00%		4.00%		4.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		417,689.04		408,352.80		370,663.60
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		80,000.00		80,000.00		80,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		417,689.04		408,352.80		370,663.60
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	63,071.00		
Fund Reconciliation							20,558.48	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					63,071.00	0.00		
Fund Reconciliation							0.00	20,558.48
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					0.00	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		

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	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								



Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	63,071.00	63,071.00	20,558.48	20,558.48

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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	0.00				
Other Sources/Uses Detail					0.00	30,413.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					30,413.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,413.00</b>	<b>30,413.00</b>		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,242.00	102,242.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,242.00	102,242.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,242.00	102,242.00	0.0%
2) Ending Balance, June 30 (E + F1e)			102,242.00	102,242.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,242.00	102,242.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>c) Committed</b>					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
<b>d) Assigned</b>					
Other Assignments		9780	0.00	0.00	0.0%
<b>e) Unassigned/Unappropriated</b>					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
<b>1) Cash</b>					
<b>a) in County Treasury</b>					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	102,241.58		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
<b>2) Investments</b>					
		9150	0.00		
<b>3) Accounts Receivable</b>					
		9200	0.00		
<b>4) Due from Grantor Government</b>					
		9290	0.00		
<b>5) Due from Other Funds</b>					
		9310	0.00		
<b>6) Stores</b>					
		9320	0.00		
<b>7) Prepaid Expenditures</b>					
		9330	0.00		
<b>8) Other Current Assets</b>					
		9340	0.00		
<b>9) Lease Receivable</b>					
		9380	0.00		
<b>10) TOTAL, ASSETS</b>			102,241.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>1) Deferred Outflows of Resources</b>					
		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			0.00		
<b>I. LIABILITIES</b>					
<b>1) Accounts Payable</b>					
		9500	0.00		
<b>2) Due to Grantor Governments</b>					
		9590	0.00		
<b>3) Due to Other Funds</b>					
		9610	0.00		
<b>4) Current Loans</b>					
		9640	0.00		
<b>5) Unearned Revenues</b>					
		9650	0.00		
<b>6) TOTAL, LIABILITIES</b>			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
<b>1) Deferred Inflows of Resources</b>					
		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			102,241.58		
<b>REVENUES</b>					
<b>Sale of Equipment and Supplies</b>					
		8631	0.00	0.00	0.0%
<b>All Other Sales</b>					
		8639	0.00	0.00	0.0%
<b>Interest</b>					
		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,242.00	102,242.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,242.00	102,242.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,242.00	102,242.00	0.0%
2) Ending Balance, June 30 (E + F1e)			102,242.00	102,242.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	102,242.00	102,242.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%

Budget, July 1  
Student Activity Special Revenue Fund  
Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	102,242.00	102,242.00
Total, Restricted Balance		102,242.00	102,242.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	254,715.00	267,895.00	5.2%
3) Other State Revenue		8300-8599	100,000.00	140,000.00	40.0%
4) Other Local Revenue		8600-8799	1,581.00	5,000.00	216.3%
5) TOTAL, REVENUES			356,296.00	412,895.00	15.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	144,085.00	146,048.00	1.4%
3) Employee Benefits		3000-3999	67,990.00	67,565.00	-0.6%
4) Books and Supplies		4000-4999	210,000.00	210,895.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	2,557.00	8,800.00	244.2%
6) Capital Outlay		6000-6999	97,155.00	10,000.00	-89.7%
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			521,787.00	443,308.00	-15.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(165,491.00)	(30,413.00)	-81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,071.00	30,413.00	-51.8%
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			63,071.00	30,413.00	-51.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(102,420.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,022.00	0.00	-100.0%
b) Audit Adjustments		9793	(3,602.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,420.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,420.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,445.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,602.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			(1,156.69)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,558.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,558.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			(21,715.17)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	245,000.00	267,895.00	9.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	9,715.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			254,715.00	267,895.00	5.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	100,000.00	140,000.00	40.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			100,000.00	140,000.00	40.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	5,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,581.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,581.00	5,000.00	216.3%
TOTAL, REVENUES			356,296.00	412,895.00	15.9%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	99,329.00	98,790.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	44,756.00	47,258.00	5.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			144,085.00	146,048.00	1.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,292.00	38,966.00	4.5%
OASDI/Medicare/Alternative		3301-3302	10,000.00	9,898.00	-1.0%
Health and Welfare Benefits		3401-3402	16,734.00	15,350.00	-8.3%
Unemployment Insurance		3501-3502	655.00	65.00	-90.1%
Workers' Compensation		3601-3602	3,309.00	3,286.00	-0.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>67,990.00</b>	<b>67,565.00</b>	<b>-0.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,000.00	17,895.00	5.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	193,000.00	193,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>210,000.00</b>	<b>210,895.00</b>	<b>0.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	1,300.00	160.0%
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	2,057.00	7,500.00	264.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,557.00</b>	<b>8,800.00</b>	<b>244.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	97,155.00	0.00	-100.0%
Equipment Replacement		6500	0.00	10,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>97,155.00</b>	<b>10,000.00</b>	<b>-89.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>521,787.00</b>	<b>443,308.00</b>	<b>-15.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	63,071.00	30,413.00	-51.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>63,071.00</b>	<b>30,413.00</b>	<b>-51.8%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			63,071.00	30,413.00	-51.8%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	254,715.00	267,895.00	5.2%
3) Other State Revenue		8300-8599	100,000.00	140,000.00	40.0%
4) Other Local Revenue		8600-8799	1,581.00	5,000.00	216.3%
5) TOTAL, REVENUES			356,296.00	412,895.00	15.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		521,787.00	433,308.00	-17.0%
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	10,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			521,787.00	443,308.00	-15.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(165,491.00)	(30,413.00)	-81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,071.00	30,413.00	-51.8%
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			63,071.00	30,413.00	-51.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(102,420.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,022.00	0.00	-100.0%
b) Audit Adjustments		9793	(3,602.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,420.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,420.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,439.00	0.00	-100.0%
5) TOTAL, REVENUES			8,439.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,439.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,439.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,852.00	642,291.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,852.00	642,291.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,852.00	642,291.00	1.3%
2) Ending Balance, June 30 (E + F1e)			642,291.00	642,291.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	642,291.00	642,291.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	642,290.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			642,290.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			642,290.62		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,439.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,439.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			8,439.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,439.00	0.00	-100.0%
5) TOTAL, REVENUES			8,439.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,439.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,439.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,852.00	642,291.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,852.00	642,291.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,852.00	642,291.00	1.3%
2) Ending Balance, June 30 (E + F1e)			642,291.00	642,291.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	642,291.00	642,291.00	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	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,915.00	0.00	-100.0%
5) TOTAL, REVENUES			2,915.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,915.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,915.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	527,757.00	530,672.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			527,757.00	530,672.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			527,757.00	530,672.00	0.6%
2) Ending Balance, June 30 (E + F1e)			530,672.00	530,672.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	530,672.00	530,672.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	534,671.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			534,671.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			534,671.33		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	2,915.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,915.00	0.00	-100.0%
TOTAL, REVENUES			2,915.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,915.00	0.00	-100.0%
5) TOTAL, REVENUES			2,915.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,915.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,915.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	527,757.00	530,672.00	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			527,757.00	530,672.00	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			527,757.00	530,672.00	0.6%
2) Ending Balance, June 30 (E + F1e)					
			530,672.00	530,672.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		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	530,672.00	530,672.00	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	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,494.00	0.00	-100.0%
5) TOTAL, REVENUES			1,494.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	11,500.00	12,000.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	740.00	1,000.00	35.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,240.00	13,000.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,746.00)	(13,000.00)	21.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,746.00)	(13,000.00)	21.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,244.00	98,115.00	-12.6%
b) Audit Adjustments		9793	(3,383.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			108,861.00	98,115.00	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,861.00	98,115.00	-9.9%
2) Ending Balance, June 30 (E + F1e)			98,115.00	85,115.00	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	98,115.00	85,115.00	-13.2%
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	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	119,905.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,383.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
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			116,522.53			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
<b>I. LIABILITIES</b>						
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			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
<b>K. FUND EQUITY</b>						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			116,522.53			
<b>OTHER STATE REVENUE</b>						
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%
<b>OTHER LOCAL REVENUE</b>						
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	1,494.00	0.00	-100.0%
		Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
		Fees and Contracts				
		Mitigation/Developer Fees	8681	0.00	0.00	0.0%
Other Local Revenue						
		All Other Local Revenue	8699	0.00	0.00	0.0%
		All Other Transfers In from All Others	8799	0.00	0.00	0.0%
		TOTAL, OTHER LOCAL REVENUE		1,494.00	0.00	-100.0%
		TOTAL, REVENUES		1,494.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>						
		Other Certificated Salaries	1900	0.00	0.00	0.0%
		TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>						
		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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	11,500.00	12,000.00	4.3%
TOTAL, BOOKS AND SUPPLIES			11,500.00	12,000.00	4.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	740.00	1,000.00	35.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			740.00	1,000.00	35.1%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			12,240.00	13,000.00	6.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,494.00	0.00	-100.0%
5) TOTAL, REVENUES			1,494.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,240.00	13,000.00	6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,240.00	13,000.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(10,746.00)	(13,000.00)	21.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(10,746.00)	(13,000.00)	21.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,244.00	98,115.00	-12.6%
b) Audit Adjustments		9793	(3,383.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			108,861.00	98,115.00	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,861.00	98,115.00	-9.9%
2) Ending Balance, June 30 (E + F1e)			98,115.00	85,115.00	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	98,115.00	85,115.00	-13.2%
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	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	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	98,115.00	85,115.00
Total, Restricted Balance		98,115.00	85,115.00



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,852.00	0.00	-100.0%
5) TOTAL, REVENUES			1,852.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,852.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,852.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,536.00	109,052.00	-1.3%
b) Audit Adjustments		9793	(3,336.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,200.00	109,052.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,200.00	109,052.00	1.7%
2) Ending Balance, June 30 (E + F1e)			109,052.00	109,052.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	107,200.00	107,200.00	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	1,852.00	1,852.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	112,388.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,336.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			109,052.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			109,052.68		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,852.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,852.00	0.00	-100.0%
TOTAL, REVENUES			1,852.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,852.00	0.00	-100.0%
5) TOTAL, REVENUES			1,852.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1,852.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			1,852.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,536.00	109,052.00	-1.3%
b) Audit Adjustments		9793	(3,336.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,200.00	109,052.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,200.00	109,052.00	1.7%
2) Ending Balance, June 30 (E + F1e)			109,052.00	109,052.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	107,200.00	107,200.00	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	1,852.00	1,852.00	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	2022-23	2023-24
		Estimated Actuals	Budget
7710	State School Facilities Projects	107,200.00	107,200.00
Total, Restricted Balance		107,200.00	107,200.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96.00	93.00	-3.1%
b) Audit Adjustments		9793	(3.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			93.00	93.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93.00	93.00	0.0%
2) Ending Balance, June 30 (E + F1e)			93.00	93.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	93.00	93.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	97.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			94.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9680	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			94.29		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund 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%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>CONTRIBUTIONS</b>					
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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96.00	93.00	-3.1%
b) Audit Adjustments		9793	(3.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			93.00	93.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93.00	93.00	0.0%
2) Ending Balance, June 30 (E + F1e)			93.00	93.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	93.00	93.00	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%

Biggs Unified  
Butte County

Budget, July 1  
Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

04 61408 0000000  
Form 40  
E8B73B4CW4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%
5) TOTAL, REVENUES			1.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147.00	144.00	-2.0%
b) Audit Adjustments		9793	(4.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			143.00	144.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143.00	144.00	0.7%
2) Ending Balance, June 30 (E + F1e)			144.00	144.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	144.00	144.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	149.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			145.12		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			145.12		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	1.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	0.00	-100.0%
TOTAL, REVENUES			1.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%
5) TOTAL, REVENUES			1.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			1.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147.00	144.00	-2.0%
b) Audit Adjustments		9793	(4.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			143.00	144.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143.00	144.00	0.7%
2) Ending Balance, June 30 (E + F1e)			144.00	144.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	144.00	144.00	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	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,886.00	0.00	-100.0%
5) TOTAL, REVENUES			2,886.00	0.00	-100.0%
<b>B. EXPENSES</b>					
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	4,115.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,115.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,229.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,229.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	762,480.00	685,202.00	-10.1%
b) Audit Adjustments		9793	(76,049.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			686,431.00	685,202.00	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			686,431.00	685,202.00	-0.2%
2) Ending Net Position, June 30 (E + F1e)			685,202.00	685,202.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	685,202.00	685,202.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	226,412.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(76,049.00)		
b) in Banks		9120	91,060.68		
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	443,853.52		
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		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			685,277.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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) 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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			685,277.47		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,886.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,886.00	0.00	-100.0%
TOTAL, REVENUES			2,886.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	4,115.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,115.00	0.00	-100.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			4,115.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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			0.00	0.00	0.0%
(a + c - d + e)					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,886.00	0.00	-100.0%
5) TOTAL, REVENUES			2,886.00	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		4,115.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,115.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,229.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,229.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	762,480.00	685,202.00	-10.1%
b) Audit Adjustments		9793	(76,049.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			686,431.00	685,202.00	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			686,431.00	685,202.00	-0.2%
2) Ending Net Position, June 30 (E + F1e)			685,202.00	685,202.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	685,202.00	685,202.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

1. **CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	475.53	
District's ADA Standard Percentage Level:	2.0%	

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	557	563		
Charter School				
<b>Total ADA</b>	<b>557</b>	<b>563</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	563	494		
Charter School				
<b>Total ADA</b>	<b>563</b>	<b>494</b>	<b>12.1%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	564	559		
Charter School		0		
<b>Total ADA</b>	<b>564</b>	<b>559</b>	<b>0.9%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	535			
Charter School	0			
<b>Total ADA</b>	<b>535</b>			

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**1B. Comparison of District ADA to the Standard**

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DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

Overstated ADA Budget in SY21/22. Declining enrollment.

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)



2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	557	563		
Charter School				
<b>Total Enrollment</b>	<b>557</b>	<b>563</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	575	574		
Charter School				
<b>Total Enrollment</b>	<b>575</b>	<b>574</b>	<b>0.2%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	560	532		
Charter School				
<b>Total Enrollment</b>	<b>560</b>	<b>532</b>	<b>5.0%</b>	<b>Not Met</b>
Budget Year (2023-24)				
District Regular	551			
Charter School				
<b>Total Enrollment</b>	<b>551</b>			

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Overstated ADA Budget in SY22/23. For SY 2023-24 Livebirth trends analyzed with the district average historical enrollment data.

- 1b. **STANDARD MET** - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2020-21)</b>			
District Regular	563	563	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>563</b>	<b>563</b>	<b>99.9%</b>
<b>Second Prior Year (2021-22)</b>			
District Regular	494	574	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>494</b>	<b>574</b>	<b>86.1%</b>
<b>First Prior Year (2022-23)</b>			
District Regular	472	532	
Charter School			
<b>Total ADA/Enrollment</b>	<b>472</b>	<b>532</b>	<b>88.8%</b>
Historical Average Ratio:			91.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Budget Year (2023-24)</b>				
District Regular	476	551		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>476</b>	<b>551</b>	<b>86.3%</b>	<b>Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	516	544		
Charter School				
<b>Total ADA/Enrollment</b>	<b>516</b>	<b>544</b>	<b>94.8%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	518	546		
Charter School				
<b>Total ADA/Enrollment</b>	<b>518</b>	<b>546</b>	<b>94.9%</b>	<b>Not Met</b>

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

SY 24/25 and SY 25/26 are projected to increase enrollment based on livebirth trends and historical enrollment data.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	559.03	534.52	523.47	517.94
b. Prior Year ADA (Funded)		559.03	534.52	523.47
c. Difference (Step 1a minus Step 1b)		(24.51)	(11.05)	(5.53)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.38%)	(2.07%)	(1.06%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(4.38%)	(2.07%)	(1.06%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.38% to -3.38%	-3.07% to -1.07%	-2.06% to -0.06%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,062,215.00	3,062,215.00	3,062,215.00	3,062,215.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,189,214.00	7,382,796.00	7,502,735.00	7,257,626.00
District's Projected Change in LCFF Revenue:		2.69%	1.62%	(3.27%)
LCFF Revenue Standard		-5.38% to -3.38%	-3.07% to -1.07%	-2.06% to -0.06%
Status:		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

ADA Changed and COLA added in outyears.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	4,435,491.77	
Second Prior Year (2021-22)	4,860,665.57	5,757,949.61	84.4%
First Prior Year (2022-23)	4,551,623.00	5,635,035.00	80.8%
	Historical Average Ratio:		83.4%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.4% to 87.4%	79.4% to 87.4%	79.4% to 87.4%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	4,685,977.00		
1st Subsequent Year (2024-25)	4,873,503.00	6,151,550.00	79.2%	Not Met
2nd Subsequent Year (2025-26)	5,365,973.00	6,660,923.00	80.6%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:  
(required if NOT met)

Use of one-time related revenues to fund position, additional services and capital outlay projects.

6. **CRITERION: Other Revenues and Expenditures**

**STANDARD:** Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.38%)	(2.07%)	(1.06%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.38% to 5.62%	-12.07% to 7.93%	-11.06% to 8.94%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.38% to 0.62%	-7.07% to 2.93%	-6.06% to 3.94%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	2,039,507.00		
Budget Year (2023-24)	1,714,923.00	(15.91%)	Yes
1st Subsequent Year (2024-25)	1,380,224.00	(19.52%)	Yes
2nd Subsequent Year (2025-26)	429,901.00	(68.85%)	Yes

Explanation:  
(required if Yes)

Revenue from one-time funds federal related programs.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2022-23)	1,066,699.00		
Budget Year (2023-24)	999,773.00	(6.27%)	No
1st Subsequent Year (2024-25)	1,186,671.00	18.69%	Yes
2nd Subsequent Year (2025-26)	797,597.00	(32.79%)	Yes

Explanation:  
(required if Yes)

Use of additional state one time funds on Year 2. Reduction/expiring one time funds on Year 3.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2022-23)	437,859.00		
Budget Year (2023-24)	325,453.00	(25.67%)	Yes
1st Subsequent Year (2024-25)	319,953.00	(1.69%)	No
2nd Subsequent Year (2025-26)	319,953.00	0.00%	No

Explanation:  
(required if Yes)

Projected decrease in walnut and rental income.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYR, Line B4)**

First Prior Year (2022-23)	561,418.00		
Budget Year (2023-24)	748,275.00	33.28%	Yes
1st Subsequent Year (2024-25)	763,296.00	2.01%	No
2nd Subsequent Year (2025-26)	415,904.00	(45.51%)	Yes

**Explanation:**  
(required if Yes)

New Curriculum adoption for SY23/24. Supplies related to Covid-19. Average expenditures for SY 25/26.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYR, Line B5)**

First Prior Year (2022-23)	1,009,619.00		
Budget Year (2023-24)	1,680,366.00	66.44%	Yes
1st Subsequent Year (2024-25)	1,517,442.00	(9.70%)	Yes
2nd Subsequent Year (2025-26)	1,256,948.00	(17.17%)	Yes

**Explanation:**  
(required if Yes)

Services related to one-time Covid-19.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2022-23)	3,544,065.00		
Budget Year (2023-24)	3,040,149.00	(14.22%)	Met
1st Subsequent Year (2024-25)	2,886,848.00	(5.04%)	Met
2nd Subsequent Year (2025-26)	1,547,451.00	(46.40%)	Not Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2022-23)	1,571,037.00		
Budget Year (2023-24)	2,428,641.00	54.59%	Not Met
1st Subsequent Year (2024-25)	2,280,738.00	(6.09%)	Met
2nd Subsequent Year (2025-26)	1,672,852.00	(26.65%)	Not Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

Revenue from one-time funds federal related programs.

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

Use of additional state one time funds on Year 2. Reduction/expiring one time funds on Year 3.

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

Projected decrease in walnut and rental income.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

New Curriculum adoption for SY23/24. Supplies related to Covid-19. Average expenditures for SY 25/26.

**Explanation:**  
Services and Other Exps  
(linked from 6B  
if NOT met)

Services related to one-time Covid-19.



7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

8,986,677.00
--------------

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00
------

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

8,986,677.00
--------------

269,600.31
------------

0.00
------

Not Met
---------

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	786,392.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,798,053.07	2,675,028.19	2,448,556.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.05)	0.00
e. Available Reserves (Lines 1a through 1d)	2,798,053.07	2,675,028.14	3,234,948.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,357,379.03	8,321,553.34	9,829,894.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	7,357,379.03	8,321,553.34	9,829,894.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	38.0%	32.1%	32.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>12.7%</b>	<b>10.7%</b>	<b>11.0%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	715,727.13	5,358,758.13	N/A	Met
Second Prior Year (2021-22)	141,727.26	5,797,591.75	N/A	Met
First Prior Year (2022-23)	946,784.00	5,698,106.00	N/A	Met
Budget Year (2023-24) (Information only)	413,547.00	6,269,730.00		

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:  
(required if NOT met)

9. **CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	1,897,121.00	2,084,325.94	N/A	Met
Second Prior Year (2021-22)	2,204,525.00	2,535,300.93	N/A	Met
First Prior Year (2022-23)	3,073,441.00	2,506,621.00	18.4%	Not Met
Budget Year (2023-24) (Information only)	3,453,405.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

Overstated budget for SY2022-23 includes audit adjustments.

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	476	516	518
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

\_\_\_\_\_

\_\_\_\_\_

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,442,226.00	10,208,820.00	9,266,590.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,442,226.00	10,208,820.00	9,266,590.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	417,689.04	408,352.80	370,663.60
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	417,689.04	408,352.80	370,663.60

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	835,378.00	816,706.00	741,327.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,814,867.00	3,418,493.00	3,248,392.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,650,245.00	4,235,199.00	3,989,719.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	34.96%	41.49%	43.05%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>417,689.04</b>	<b>408,352.80</b>	<b>370,663.60</b>
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

1b. If Yes, identify the liabilities and how they may impact the budget:

Pending Independent Study audit compliance \$ 212,957

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(846,699.00)			
Budget Year (2023-24)	(902,571.00)	55,872.00	6.6%	Met
1st Subsequent Year (2024-25)	(692,790.00)	(209,781.00)	(23.2%)	Not Met
2nd Subsequent Year (2025-26)	(1,102,736.00)	409,946.00	59.2%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	63,071.00			
Budget Year (2023-24)	30,413.00	(32,658.00)	(51.8%)	Not Met
1st Subsequent Year (2024-25)	35,426.00	5,013.00	16.5%	Met
2nd Subsequent Year (2025-26)	43,115.00	7,689.00	21.7%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: Increase expenditures on special education outside services.  
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:   
(required if NOT met)



- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

Fund 13 transfer that is one-time in nature.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	General Fund	Bleacher Loan payment	131,592
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	on-going	General Fund		13,403

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
<b>TOTAL:</b>				<b>144,995</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	518,304

4. OPEB Liabilities

a. Total OPEB liability

2,800,301.00

b. OPEB plan(s) fiduciary net position (if applicable)

2,800,301.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

0.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2021

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	167,155.00	167,155.00	167,155.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	55,654.00	55,654.00	55,654.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	167,155.00	167,155.00	167,155.00
d. Number of retirees receiving OPEB benefits	7.00	7.00	7.00

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
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2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	39	39	39	39

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Budget Year 2023-24 negotiations unsettled.

**Negotiations Settled**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Biggs Unified  
Butte County

2023-24 Budget, July 1  
General Fund  
School District Criteria and Standards  
Review

04 61408 0000000  
Form 01CS  
EBB73B4CW4(2023-24)

Identify the source of funding that will be used to support multiyear salary commitments:

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Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	35255		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7.	Amount included for any tentative salary schedule increases	45832	47207	48623
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	361272	361272	361272
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

**Certificated (Non-management) Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	48008	34019	34699
3.	Percent change in step & column over prior year	1.2%	1.6%	1.2%
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Certificated (Non-management) Attrition (layoffs and retirements)**

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	21.96	26.21	26.21	26.21

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:


2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year


or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")


Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	13199		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7.	Amount included for any tentative salary schedule increases	13859	14275	14703
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	81600	81600	81600
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

**Classified (Non-management) Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

**Classified (Non-management) Attrition (layoffs and retirements)**

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	5	7	7	7

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Budget Year 2023-24 negotiations unsettled.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement  
% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

9896

4. Amount included for any tentative salary schedule increases

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Amount included for any tentative salary schedule increases	10391	10911	11456

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	28680	28680	28860
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential  
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year			

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 28, 2023

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes
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**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

<p>Comments: (optional)</p>	<p>A9- CBO</p>
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End of School District Budget Criteria and Standards Review

Budget, July 1  
Budget 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Biggs Unified

Butte County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - 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.	<b><u>Passed</u></b>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
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.	<b><u>Passed</u></b>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
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.	<b><u>Passed</u></b>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
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.	<b><u>Passed</u></b>
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).	<b><u>Passed</u></b>

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

## **SUPPLEMENTAL CHECKS**

<b>CB-BALANCE-ABOVE-MIN - (Warning)</b> - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<b><u>Passed</u></b>
<b>CB-BUDGET-CERTIFY - (Fatal)</b> - In Form CB, the district checked the box relating to the required budget certifications.	<b><u>Passed</u></b>
<b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<b><u>Passed</u></b>
<b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.	<b><u>Passed</u></b>
<b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>



**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**

**CS-PROVIDE - (Fatal)** - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**MYP-PROVIDE - (Warning)** - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

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

**WK-COMP-CERT-PROVIDE - (Fatal)** - Workers' Compensation Certification (Form CC) must be provided. **Passed**

# Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Biggs Unified School District	Doug Kaelin Superintendent	dkaelin@biggs.org 530)8681281

## Introduction

The State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area. The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the Local Control and Accountability Plan (LCAP).
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

## Performance Standards

The performance standards for the local performance indicators are:

### **Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)**

The LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; the LEA then reports the results to its local governing board at a regularly scheduled meeting and to reports to educational partners and the public through the Dashboard.

### **Implementation of State Academic Standards (LCFF Priority 2)**

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

### **Parent and Family Engagement (LCFF Priority 3)**

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

### **School Climate (LCFF Priority 6)**

The LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g., K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to educational partners and the public through the Dashboard.

### **Access to a Broad Course of Study (LCFF Priority 7)**

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

### **Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)**

The county office of education (COE) annually measures its progress in coordinating instruction as required by California EC Section 48926; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

### **Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)**

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

## Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

### Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and vacant teacher positions
- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Teachers	Number	Percent
Misassignments of Teachers of English Learners	0	0
Total Teacher Misassignments	0	0
Vacant Teacher Positions	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies and Extreme Deficiencies)	0

### Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

#### OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) - Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics - Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

A rating scale was used to measure this Priority. Each grade level was given a rating scale that addressed 5 areas and addressed the following academic areas:

ELA

Math

ELD

NGSS

History/SS

With the rating from 1-5

1-Exploratin Phase

2-Beginning Development

3- Initial Implementation

4-Full Implementation

5-Full Implementations and Sustainability

The results of showed 4-5 in ELA/ELD in all areas from knowledge of the frameworks to implementation of the curriculum

4-5 in Math

3-4 in NGSS

4 in History/SS

In the area of Support for teacher

5

This year we had a more robust staff development days plan than we have had in the past and designated meeting and planning time built into our calendar. Adding 24 additional early release day will allow more staff development. With the addition of the Far North Literacy Development project 13 teachers will receive in-depth training through the CAST program. Prior to the start of the school year, teachers were paid two additional days for staff development lead by BCOE.

# Implementation of State Academic Standards (LCFF Priority 2)

## OPTION 2: Reflection Tool

### Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	5
ELD (Aligned to ELA Standards)					
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards				4	
History-Social Science				4	

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

**Other Adopted Academic Standards**

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education				4	
Health Education Content Standards				4	
Physical Education Model Content Standards				4	
Visual and Performing Arts				4	
World Language				4	

## Support for Teachers and Administrators

### 5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole			3		
Identifying the professional learning needs of individual teachers				4	
Providing support for teachers on the standards they have not yet mastered				4	

### Optional Narrative (Limited to 1,500 characters)

#### 6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

The elementary staff work on completing standards based report cards and binders for each grade level so all students are being graded the same

## Parental Involvement and Family Engagement (LCFF Priority 3)

### Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: <sup>1</sup>

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

### Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families



2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
  - 1 – Exploration and Research
  - 2 – Beginning Development
  - 3 – Initial Implementation
  - 4 – Full Implementation
  - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

## Sections of the Self-Reflection Tool

### Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- Rating Scale (lowest to highest) -
- 1 - Exploration and Research Phase
  - 2 - Beginning Development
  - 3 - Initial Implementation
  - 4 - Full Implementation
  - 5 - Full Implementation and Sustainability

Building Relationships	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.					5
2. Rate the LEA's progress in creating welcoming environments for all families in the community.				4	5

<b>Building Relationships</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.				4	
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.				4	5

**Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)**

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

The yearly school survey addresses Parent Engagement, as a school district we support and encourage parents and school staff working together to support and improve the learning, development, and health of all of our students. Communication with parents is essential and we do this with district websites, teacher websites, monthly newsletters, email and phone calls, remind, and goggle classroom. We have an open door policy and welcome parents on campus. Biggs and Richvale elementary schools have an active Parent's Club and Site Council. Biggs High School has an active Sports Booster Club and Site Council.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

The district will increase parent communication through local media/social media. We are focusing on parents understanding of attendance at school and parents responsibilities

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

We need to develop all communication tools to focus on meeting the needs of the underrepresented students. Ensure all parents feel represented in the district

**Section 2: Building Partnerships for Student Outcomes**

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- Rating Scale (lowest to highest) -
- 1 - Exploration and Research Phase
  - 2 - Beginning Development
  - 3 - Initial Implementation
  - 4 - Full Implementation
  - 5 - Full Implementation and Sustainability

<b>Building Partnerships</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.				4	
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.				4	

Building Partnerships	1	2	3	4	5
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				4	
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.				4	

**Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)**

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

**Section 3: Seeking Input for Decision-Making**

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- Rating Scale (lowest to highest) -
- 1 - Exploration and Research Phase
  - 2 - Beginning Development
  - 3 - Initial Implementation
  - 4 - Full Implementation
  - 5 - Full Implementation and Sustainability

Seeking Input	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				4	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				4	
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.				4	

Seeking Input	1	2	3	4	5
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.				4	

### Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

We have a high percent of parents attending back to school night and parent meeting

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

We will focus on the underrepresented families to ensure they have a voice in the school

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

We will continue to reach out to all parents, encourage them to have a voice at the school

## School Climate (LCFF Priority 6)

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6–8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters). LEAs will have an opportunity to include differences among student groups, and for surveys that provide an overall score, such as the California Healthy Kids Survey, report the overall score for all students and student groups. This summary may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

1. **DATA:** Reflect on the key learnings from the survey results and share what the LEA learned.
2. **MEANING:** What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, and barriers?
3. **USE:** What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?

Each year we administer a parent and student survey through Healthy Kids, the results from these surveys guide us to make changes if needed. Through this process we have modified the dress code and discipline matrix. The elementary school have adopted Peaceful playground model and win-win Friday model. The Elementary school has work hard developing a PPIS student guided program. A counselor has been added to the Elementary school who conducts weekly lesson on positive behavior. We will also be continuing our programs for student recognition. Another area that is addressed in the survey is School Safety. The results were that an overwhelming amount of students, parents and staff feel that our school is very safe and that safety protocols are practiced regularly. We will continue to give the parent, staff and student surveys yearly in order to make positive changes in our school and facilities. LEA current strength include: 96% of parents indicated that the school encourages parent to partner with school in education their child and 93% feel welcome to participate in school. Parents have indicated they would like more information on how to help their child at home, more information on their expected roll.

## Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

All students in the district have access to all Content Standard Curriculum. Students are in diverse groups, in order to provide equal access for all students. Students at varied levels receive differentiated instruction with the use of the appropriate grade level materials.

Biggs USD is adopting new History/Social Studies and evaluation new science materials this school year. With the adoption of this curriculum it will allow equal access to Content Standard Curriculum in History/Social Studies. This same process is being followed for the NGSS Science Curriculum.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

2. All students in the Biggs USD will receive equal access to a broad course of study. This will be measured using 4 essential components :

- Standards, goals, and milestones for instruction
- Technology and materials that provide multiple ways for diverse learners to access learning expectations
- Specific instructional methods and student engagement practices that tap into learners' interests, offer appropriate challenges, and increases motivation
- Assessments to measure student progress, identify students learning needs and to modify instruction as needed.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

3. Thoughtful planning is used to provide access to all students in all subject areas. All core subjects are taught by fully credentialed teachers or teachers completing induction programs. Biggs High School has gone to a 7 period day to increase student's ability to have access to a broad course of study. The high school has added 4 CTE course that are articulated with the local Junior College. Students in these courses will receive high school and college credit.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

4. Biggs USD will continue to provide a broad course of study with access for all students that increases their understanding about the world around them and teaches them the necessary skills to be successful in the 21st century. Staff will include formative assessments that ensure that all learners receive thoughtful, responsive courses of study that prepare them to meet grade level learning goals.

## Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					

## Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					



<b>Coordinating Services</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.					

# BIGGS UNIFIED SCHOOL DISTRICT

June 28, 2023

Item Number: Item 9 D

Item Title: Approval of Funding for Consolidated Categorical Aid Programs

Presenter: Analyn Dyer-CBO

Attachments: Copy of Consolidated Application

Item Type:  Consent Agenda  Action  Report  Work Session  Other

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## **Background/Comments:**

The Consolidated Application (ConApp) must be submitted to the California Department of Education (CDE) for the district to receive funds for categorical programs. The application is submitted online through the web-based Consolidated Application Reporting System (CARS). The Online system has three data collection reporting periods: Winter, Spring and Fall. The Spring data collection for the 2022/23 application was transmitted to the State by June 08, 2023.

The district needs board approval of the application and to indicate that BUSD requests participation in federal programs including: Title I Part A, Basic Grant (Low Income/Low Achieving Students), Title II, Part A (Teacher and Principal Training and Recruiting), Title III, Part A (Immigrant and Limited English Proficient Students (LEP)), Title IV, Part A (Student Supports). As a requirement of the Elementary and Secondary Education Act (ESEA), Biggs USD continues to make any necessary adjustments and modifications to meet continuing legislative provisions of the aforementioned programs.

Federal guidelines also require the district to inform local-non-profit private schools of their ability to participate with the public school in federal programs. Those participating private schools are not identified in this spring data reporting.

**Fiscal Impact:** Refer attached summary

**Education Impact :** The Consolidated Application allows for BUSD to access funding for teacher development and high-need students.

## **Recommendation:**

Recommends the Board approve the Consolidated Application for Spring Data Collection.



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Biggs Unified (04 61408 0000000)

Home	Data Entry Forms	Certification Preview	Certify Data	Reports	Users	Contacts	FAQs
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## Home

### Current Submissions and Deadlines

Data collection forms that are listed below are open, available for editing, have upcoming deadlines, and/or are overdue to be certified. Data collection forms that have been certified, have had their deadlines pass, are open and available for editing can be found under the Data Entry Forms tab. All data collection forms, if applicable to your local educational agency (LEA), whether open or closed, certified or unsubmitted, can be viewed as uneditable reports under the Reports tab.

22 Data Collection(s) found.

Fiscal Year 2019-20	Deadline	Status
<a href="#">Title I, Part A LEA Closeout Report, 39 Months</a>	June 09, 2023	None
<a href="#">Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months</a>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:35 PM
<a href="#">Title IV, Part A LEA Closeout Report</a>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:35 PM

Fiscal Year 2020-21	Deadline	Status
<a href="#">Title I, Part A LEA Closeout Report</a>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:35 PM
<a href="#">Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months</a>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:35 PM
<a href="#">Title IV, Part A LEA Closeout Report</a>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:35 PM

Fiscal Year 2021-22	Deadline	Status
<a href="#">Title I, Part A LEA Carryover</a>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:35 PM

<u>Title IV, Part A LEA Use of Funds and Carryover</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:35 PM
<u>Title V, Part B Subpart 2 RLIS LEA Use of Funds and Carryover</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM

<b>Fiscal Year 2022-23</b>	<b>Deadline</b>	<b>Status</b>
<u>Federal Transferability</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM
<u>Title I, Part A Nonprofit Private School Low Income Count</u>	June 09, 2023	None
<u>Title I, Part A School Student Counts</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM
<u>Title I, Part A LEA Allocation and Reservations</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM
<u>Title I, Part A School Allocations</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:37 PM
<u>Title I, Part A Notification of Authorization of Schoolwide Program</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM
<u>Title II, Part A / Title III Nonprofit Private School Participation</u>	June 09, 2023	None
<u>Title II, Part A LEA Allocations</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM
<u>Title III Immigrant LEA Allocations and Reservations</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM
<u>Title III Immigrant YTD Expenditure Report, 6 Months</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM
<u>Title IV, Part A Nonprofit Private School Participation</u>	June 09, 2023	None
<u>Title IV, Part A LEA Allocations</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM
<u>Consolidation of Administrative Funds</u>	June 09, 2023	<i>Certified</i> ADyer, 6/8/2023 5:36 PM

General CARS Questions: Consolidated Application Support Desk | [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov) | 916-319-0297

California Department of Education  
1430 N Street  
Sacramento, CA 95814

[Web Policy](#)

**2019–20 Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months**

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through September 30, 2022.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636  
 Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

2019–20 Title II, Part A allocation	\$34,119
2019–20 Title II, Part A total apportionment issued	\$34,119
Transferred-in amount	\$0
Transferred-out amount	\$0
2019–20 Total allocation	\$34,119

**Use of Funds**

Class size reduction	Yes
Induction programs	No
Professional development for teachers	No
Professional development for administrators	No
Recruitment activities	No
Retention activities	No
Tuition reimbursement	No

**Program Expenditures**

4200–4299 Books and reference materials	\$0
4300–4399 Materials and supplies	\$0
5100–5199 Subagreements for services	\$0
5200–5299 Travel and conferences	\$0
5300–5399 Dues and membership	\$0
5800–5899 Consulting/Professional services	\$0

**Personnel Expenditures**

1000–1999 Certificated personnel salaries	\$24,452
2000–2999 Classified personnel salaries	\$0
3000–3999 Employee Benefits	\$9,387

**Operational Expenditures**

Direct administrative costs	\$0
Indirect costs	\$280
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation	\$0

**\*\*\*Warning\*\*\***

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**2019–20 Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months**

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through September 30, 2022.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

Equitable services for nonprofit private schools	\$0
Total expenditures and encumbrances	\$34,119
2019–20 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2019–20 total allocation	

**\*\*\*Warning\*\*\***

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**2019–20 Title IV, Part A LEA Closeout Report**

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

**CDE Program Contact:**

Kevin Donnelly, Rural Education and Student Support Office , [TitleIV@cde.ca.gov](mailto:TitleIV@cde.ca.gov), 916-319-0942

2019–20 Title IV, Part A LEA allocation	\$25,293
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2019–20 Title IV, Part A LEA available allocation	\$25,293

**Final Expenditures**

Administrative and indirect costs	\$2,204
Well-Rounded Educational Opportunities activities	\$2,010
Safe and Healthy Students activities	\$1,904
Effective Use of Technology activities	\$18,810
Technology Infrastructure	\$0
Total expenditures	\$24,928
Amount of unspent funds	\$365
Note: CDE will invoice the LEA for the unspent funds	

**\*\*\*Warning\*\*\***

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**2020–21 Title I, Part A LEA Closeout Report**

Report fiscal year expenditures to determine 2020–21 Title I, Part A unspent funds.

**CDE Program Contact:**

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

**2020–21 Reported Carryover**

2020–21 Title I, Part A LEA available allocation	\$318,807
Expenditures through September 30, 2021	\$301,604
Carryover as of September 30, 2021	\$17,203
Amount of funds CDE invoiced the LEA, if applicable	\$0
Adjusted carryover amount	\$17,203

**2020–21 Final Expenditures**

2020–21 Expenditures as of September 30, 2022 (Including liquidation of obligations not later than 90 days after September 30, 2022)	\$17,203
Amount of unspent funds to be invoiced by CDE	\$0

**\*\*\*Warning\*\*\***

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**2020–21 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months**

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through September 30, 2022.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

2020–21 Title II, Part A allocation	\$26,312
2020–21 Title II, Part A total apportionment issued	\$26,312
Transferred-in amount	\$0
Transferred-out amount	\$0
2020–21 Total allocation	\$26,312

**Use of Funds**

Class size reduction	Yes
Induction programs	No
Professional development for teachers	No
Professional development for administrators	No
Recruitment activities	No
Retention activities	No
Tuition reimbursement	No

**Program Expenditures**

4200–4299 Books and reference materials	\$0
4300–4399 Material and supplies	\$0
5100–5199 Subagreements for services	\$0
5200–5299 Travel and conferences	\$0
5300–5399 Dues and membership	\$0
5800–5899 Consulting/Professional services	\$0

**Personnel Expenditures**

1000–1999 Certificated personnel salaries	\$15,972
2000–2999 Classified personnel salaries	\$0
3000–3999 Employee benefits	\$9,255

**Operational Expenditures**

Direct administrative costs	\$0
Indirect costs	\$1,085
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation	\$0

**\*\*\*Warning\*\*\***

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**2020–21 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months**

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through September 30, 2022.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

Equitable services for nonprofit private schools	\$0
Total expenditures	\$26,312
2020–21 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2020–21 total allocation	

**\*\*\*Warning\*\*\***

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**2020–21 Title IV, Part A LEA Closeout Report**

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

**CDE Program Contact:**

Kevin Donnelly, Rural Education and Student Support Office , [TitleIV@cde.ca.gov](mailto:TitleIV@cde.ca.gov), 916-319-0942

2020–21 Title IV, Part A LEA allocation	\$25,954
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2020–21 Title IV, Part A LEA available allocation	\$25,954

**Final Expenditures**

Administrative and indirect costs	\$1,355
Well-Rounded Educational Opportunities activities	\$24,599
Safe and Healthy Students activities	\$0
Effective Use of Technology activities	\$0
Technology Infrastructure	\$0
Total expenditures	\$25,954
Amount of unspent funds	\$0
Note: CDE will invoice the LEA for the unspent funds	

**\*\*\*Warning\*\*\***

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**2021–22 Title I, Part A LEA Carryover**

Report only expenditures and obligations made through September 30 for fiscal year 2021–22 allocation to determine funds to be carried over.

**CDE Program Contact:**

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

**Carryover Calculation**

2021–22 Title I, Part A LEA allocation	\$286,984
Transferred-in amount	\$0
2021–22 Title I, Part A LEA available allocation	\$286,984
Expenditures and obligations through September 30, 2022	\$286,984
Carryover as of September 30, 2022	\$0
Carryover percent as of September 30, 2022	0.00%

**\*\*\*Warning\*\*\***

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**2021–22 Title IV, Part A LEA Use of Funds and Carryover**

The purpose of this data collection is to report year-to-date expenditures, by activity, and calculate Title IV, Part A carryover funds.

**CDE Program Contact:**

Kevin Donnelly, Rural Education and Student Support Office , [TitleIV@cde.ca.gov](mailto:TitleIV@cde.ca.gov), 916-319-0942

2021–22 Title IV, Part A LEA allocation	\$23,813
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2021–22 Title IV, Part A LEA available allocation	\$23,813

**Expenditures**

Administrative and indirect costs	\$21
Well-Rounded Educational Opportunities activities	\$5,900
Safe and Healthy Students activities	\$4,762
Effective Use of Technology activities	\$2,108
Technology Infrastructure	\$0
Total expenditures	\$12,791
Carryover as of September 30, 2022	\$11,022

**\*\*\*Warning\*\*\***

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**2021–22 Title V, Part B Subpart 2 RLIS LEA Use of Funds and Carryover**

The purpose of this data collection is to report year-to-date expenditures and calculate Title V, Part B Subpart 2 Rural and Low-Income School (RLIS) carryover funds.

**CDE Program Contact:**

Patricia Ramirez, Rural Education and Student Support Office, [REAP@cde.ca.gov](mailto:REAP@cde.ca.gov), 916-319-0787

2021–22 Title V, Part B Subpart 2 RLIS LEA allocation	\$17,182
Funds transferred-in amount	\$0
2021–22 Title V, Part B Subpart 2 RLIS LEA available allocation	\$17,182

**Expenditures**

Administrative and indirect costs	\$0
Activities authorized under Title I, Part A Improving basic programs operated by the LEA	\$17,182
Activities authorized under Title II, Part A Supporting Effective Instruction	\$0
Activities authorized under Title III Language instruction for English learner and immigrant students	\$0
Activities authorized under Title IV, Part A Student Support and Academic Enrichment	\$0
Parental involvement activities	\$0
Total expenditures	\$17,182
Carryover as of September 30, 2022	\$0

**\*\*\*Warning\*\*\***

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**2022–23 Federal Transferability**

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

**Note:** Funds utilized under Title V, Part B AFUA are not to be included on this form.

**CDE Program Contact:**

Lisa Fassett, Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963  
 Kevin Donnelly, Rural Education and Student Support Office, [TitleIV@cde.ca.gov](mailto:TitleIV@cde.ca.gov), 916-319-0942

**Title II, Part A Transfers**

2022–23 Title II, Part A allocation	\$30,462
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2022–23 Title II, Part A allocation after transfers out	\$30,462

**Title IV, Part A Transfers**

2022–23 Title IV, Part A allocation	\$22,315
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2022–23 Title IV, Part A allocation after transfers out	\$22,315

**\*\*\*Warning\*\*\***

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**2022–23 Title I, Part A LEA Allocation and Reservations**

To report LEA required and authorized reservations before distributing funds to schools.

**CDE Program Contact:**

Sylvia Hanna, Title I Policy, Program, and Support Office, [SHanna@cde.ca.gov](mailto:SHanna@cde.ca.gov), 916-319-0948  
 Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

2022–23 Title I, Part A LEA allocation (+)	\$269,287
Transferred-in amount (+)	\$39,579
Nonprofit private school equitable services proportional share amount (-)	\$0
2022–23 Title I, Part A LEA available allocation	\$308,866

**Required Reservations**

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	
Direct or indirect services to homeless children, regardless of their school of attendance	\$5,000

**Authorized Reservations**

Public school Choice transportation	\$0
Other authorized activities	\$0
2022–23 Approved indirect cost rate	10.42%
Indirect cost reservation	\$25,412
Administrative reservation	\$14,981

**Reservation Summary**

Total LEA required and authorized reservations	\$45,393
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$263,473

**\*\*\*Warning\*\*\***

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**2022–23 Title II, Part A LEA Allocations**

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

2022–23 Title II, Part A allocation	\$30,462
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2022–23 Total allocation	\$30,462
Administrative and indirect costs	\$3,174
Reservation for equitable services for nonprofit private schools	\$0
2022–23 Title II, Part A adjusted allocation	\$27,288
Funds available under Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$30,462
Budgeted Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$0

**\*\*\*Warning\*\*\***

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### 2022–23 Title III Immigrant LEA Allocations and Reservations

The purpose of this data collection is to show the total allocation amount available to the local educational agency (LEA) for the Title III Immigrant student program and to report required reservations.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Total Allocation**

2022–23 Title III Immigrant student program allocation	\$1,207
Transferred-in amount	\$0
Repayment of funds	\$0
2022–23 Total allocation	\$1,207

**Allocation Reservations**

Authorized activities	\$1,207
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total allocation reservations	\$1,207

**\*\*\*Warning\*\*\***

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**2022–23 Title III Immigrant YTD Expenditure Report, 6 Months**

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2022 through December 31, 2022.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Authorized Title III Immigrant student program activities**

An eligible entity receiving funds under the Every Student Succeeds Act section 3114(d)(1) shall use the funds to pay for supplemental activities that provide enhanced instructional opportunities for immigrant children and youth.

Refer to the Program Information link above for authorized Immigrant student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2022–23 Title III immigrant student program allocation	\$1,207
Transferred-in amount	\$0
2022–23 Total allocation	\$1,207
<b>Object Code - Activity</b>	
1000–1999 Certificated personnel salaries	\$0
2000–2999 Classified personnel salaries	\$0
3000–3999 Employee benefits	\$0
4000–4999 Books and supplies	\$490
5000–5999 Services and other operating expenditures	\$10
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$500
2022–23 Unspent funds	\$707

**\*\*\*Warning\*\*\***

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**2022–23 Title IV, Part A LEA Allocations**

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

**CDE Program Contact:**

Kevin Donnelly, Rural Education and Student Support Office , [TitleIV@cde.ca.gov](mailto:TitleIV@cde.ca.gov), 916-319-0942

2022–23 Title IV, Part A LEA allocation	\$22,315
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2022–23 Title IV, Part A LEA available allocation	\$22,315

**Reservations**

Indirect cost reservation	\$444
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2022–23 Title IV, Part A LEA adjusted allocation	\$21,871

**\*\*\*Warning\*\*\***

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**2022–23 Consolidation of Administrative Funds**

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

**CDE Program Contact:**

Hilary Thomson, Fiscal Oversight and Support Office, [HThomson@cde.ca.gov](mailto:HThomson@cde.ca.gov), 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	Yes
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	Yes
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

**\*\*\*Warning\*\*\***

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**California Department of Education**

Biggs Unified (04 61408 0000000)

**Consolidated Application**

Status: Certified  
 Saved by: Analyn Dyer  
 Date: 6/13/2023 11:51 AM

**2022-23 Title I, Part A School Student Counts**

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

**CDE Program Contact:**

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

School ranking options

Within the LEA

Select the highest to lowest school ranking method

Select a low income measure

FRPM

**Explanation of Pre-populated Student Counts**

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2021-22) certified data from CALPADS Fall 1 data submission.

**Note:** The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
Biggs Elementary	6002943	K	8	1	333	204
Biggs High	0430827	9	12	3	157	75
Richvale Elementary	6002950	1	6	1	42	8

**\*\*\*Warning\*\*\***

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2022-23 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:  
 Is a single school LEA  
 Has enrollment total for all schools less than 1,000  
 If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

- a - Below LEA average and at or above 35% student low income
- d - Waiver for a desegregation plan on file
- e - Grandfather provision
- f - Feeder pattern
- Low income measure
- FRPM
- Ranking Schools Highest to Lowest
- Within the LEA
- 53.95%
- LEA-wide low income %
- \$263,473
- Available Title I, Part A school allocations
- \$0
- Available parent and family engagement reservation

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2021-22 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Biggs Elementary	6002943	1	333	204	61.26	*	*	1	911.17	185878.68	\$0	\$0	185878.68	
Biggs High	0430827	3	157	75	47.77	*	*	2	943.64	70773.00	\$0	\$0	70773.00	

\*\*\*Warning\*\*\*

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2022-23 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2021-22 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Richvale Elementary	6002950	1	42	8	19.05	*	*	3	852.66	6821.28	\$0	\$0	6821.28	

\*\*\*Warning\*\*\*

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**California Department of Education**

Biggs Unified (04 61408 0000000)

**Consolidated Application**

Status: Certified  
 Saved by: Anelyn Dyer  
 Date: 6/13/2023 3:27 PM

**2022–23 Title I, Part A Notification of Authorization of Schoolwide Program**

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

**CDE Program Contact:**

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Biggs Elementary	6002943	Y	61.26	01/21/2009	
Biggs High	0430827	N			
Richvale Elementary	6002950	N			

**\*\*\*Warning\*\*\***  
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**CONSOLIDATED APPLICATION**

	<b>2019/20</b>			Remarks
	Awards	Spent	Carryover	
Title I	Closed out 39 months			
Title II	\$ 34,119.00	\$ 34,119.00	\$ -	
Title IV	\$ 25,293.00	\$ 24,928.00	\$ 365.00	<i>CDE will invoice</i>

	<b>2020/21</b>			
	Awards	Spent	Carryover	
Title I	\$ 318,807.00	\$ 318,807.00	\$ -	
Title II	\$ 26,312.00	\$ 26,312.00	\$ -	
Title IV	\$ 25,954.00	\$ 25,954.00	\$ -	

	<b>2021/22</b>			
	Awards	Spent	Carryover	
Title I	\$ 286,984.00	\$ 286,984.00	\$ -	
Title II	\$ 23,813.00	\$ 12,791.00	\$ 11,022.00	<i>bal to adj fall submission</i>
Title IV	\$ 17,182.00	\$ 17,182.00	\$ -	

	<b>2022/23</b>			
	Awards	Enc & Activity 6/13/23	Carryover	
Title I	\$ 308,866.00	\$ 278,610.68	\$ 30,255.32	
Title II	\$ 30,462.00	\$ 26,514.59	\$ 3,947.41	
Title III	\$ 1,207.00	\$ 138.95	\$ 1,068.05	
Title IV	\$ 22,315.00	\$ 17,128.45	\$ 5,186.55	

*Title I - 39 months before closing out, Title II- V - 27 months before closing out  
All Categorical programs will be closely monitored to avoid losing or returning the funds.*

## AGREEMENT FOR SPECIAL SERVICES BETWEEN LOCAL EDUCATION AGENCIES

This Agreement for Services ("Agreement") is made and entered into as of June 28, 2023 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 July 1, 2023 and will continue until June 30, 2024, unless this Agreement is terminated and/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 for liability 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: Julie Jarrett  
 1859 Bird Street  
 Oroville, CA 95965  
 Email: [jjarrett@bcoe.org](mailto:jjarrett@bcoe.org)

**If to AGENCY:**

Biggs Unified School District  
 Attn: Doug Kaelin - Superintendent  
 300 B Street  
 Biggs, CA 95917  
 Email: [dkaelin@biggs.org](mailto:dkaelin@biggs.org)

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: \_\_\_\_\_

BUTTE COUNTY OFFICE OF EDUCATION

BIGGS UNIFIED SCHOOL DISTRICT

Signed By: \_\_\_\_\_

Signed By: \_\_\_\_\_

Print Name: Mary Sakuma

Print Name: Doug Kaelin

Title: Superintendent

Title: Superintendent

**Exhibit "A"**  
**Scope of Services**

The BCOE Expanded Learning Program is dedicated to supporting the districts and school sites where we currently provide after school program services through the After School Education and Safety Program (ASES) to expand existing programs to serve more students.

It is the intent that all local educational agencies offer all unduplicated pupils in classroom-based instructional programs access to comprehensive after school and intersessional expanded learning opportunities.

Expanded Learning programs shall include all of the following: On schooldays, in-person after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time. In addition, for at least 30 nonschooldays, during intersessional periods, no less than nine hours of in-person Expanded Learning opportunities per day (summer enrichment).

Menu of Contract Services:

Site based Expanded Learning Programs will be provided each day that school is in session from the time the final school bells rings until 6:00 p.m.

Costs for Expanding Existing ASES Program

\_\_1\_\_ QTY    \$43,340 (does not include summer programming)  
Baseline Classroom (Grades 1 – 6)  
1 to 20 Staff to Student Ratio  
Classified Staff

\_\_1\_\_ QTY    \$43,340 (does not include summer programming)  
Baseline Classroom (TK-K)  
1 to 10 Staff to Student Ratio  
Classified Staff

Costs includes: Staffing, Administrative Costs, Enrollment/Attendance Tracking Software, Curriculum/Resource Purchases, Program Plan Template and Other Related Expenses

Additional contract features may include bringing in outside entities to provide specific enrichment activities such as dance, art (cartooning, water colors, drama, etc), karate, music, etc. Costs for these services will be determined on a case by case basis upon request of the LEA.

Intersessional and/or Summer Enrichment Programs

Contract services below are for 30 non-schooldays, during intersessional periods and/or summer, no less than nine hours of in-person expanded learning opportunities per day. Please note that current ASES Summer Enrichment funding will be deducted from total contract cost.

Contract costs for districts partnering to provide summer school in the mornings (8:00 a.m. to 12 noon) and the BCOE Expanded Learning Program providing enrichment activities in the afternoons (12 noon to 5:00 p.m.) for a total of 30 days.

\_\_\_3\_\_\_ QTY    \$11,462 (12 noon to 5:00 p.m.)  
Baseline Classroom (Grades 1-6)  
1 to 20 Staff to Student Ratio  
Classified Staff

\_\_\_1\_\_\_ QTY    \$11,462 (12 noon to 5:00 p.m.)  
Baseline Classroom (Grades TK-K)  
1 to 10 Staff to Student Ratio  
Classified Staff

Additional contract features may include bringing in outside entities to provide specific enrichment activities such as dance, art specialties, karate, music, etc. Costs for these services will be determined on a case by case basis.

Additional costs are highlighted in Exhibit B (fee-for-services section).

District Responsibilities:

1. Snack/supper administration during the instructional school year. Breakfast, lunch and snack during summer enrichment when CalKidz Program is unable to provide such service
2. Sufficient space (classrooms, cafeteria, gym, etc.) to provide a safe and engaging program (one classroom/location for every 20 students being served)
3. Custodial services
4. Programming for students with special needs
5. Provision of a school nurse or health aid, during the 30 non-school days, during intersessional periods and/or summer

Additional Contract Provisions:

1. BCOE will maintain ownership of curricula and technological devices procured with district funds to provide aforementioned services. Items purchased with district funds will be used solely in that district and inventoried to meet audit and compliance guidelines.
2. The district will hold BCOE harmless for unforeseen issues (COVID, nation-wide staffing shortage, etc.) that prevent the successful implementation, and ongoing provision of all Expanded Learning legislative, audit, and compliance requirements.



**Exhibit "B"**  
**Fee for Services**

2023 – 2024 Fiscal/School Year:

Service Type	Cost	Qty	\$ Total
After School Expansion (Classified) Grades 1 – 6/1 to 20 ratio	\$43,340	1	\$ 43,340
After School Expansion (Classified) Grades TK – K/1 to 10 ratio	\$43,340	1	\$ 43,340
Summer Enrichment (12 Noon – 5:00 p.m.) Grades 1 – 6/Classified/1 to 20 ratio	\$11,462	3	\$ 34,386
Summer Enrichment (12 Noon – 5:00 p.m.) Grades TK – K/Classified/1 to 10 ratio	\$11,462	1	\$ 11,462
Annual Area Coordinator Support Fee (per site) (No charge for Richvale)	\$10,819	1	\$ 10,819
ASES Summer Program Rebate (\$8,300/site) (Biggs and Richvale)	\$ 8,300	2	\$ -16,600
<b>Total Contract Amount:</b>			<b>\$126,747</b>

With District approval, contract totals can be adjusted should additional students wish to participate in the program. BCOE will conduct a budget review in February to determine if a contract budget revision is necessary and to revise future invoicing should BCOE determine it will not utilize all proposed contract dollars.

District payment structure will replicate that of the California Department of Education's After School Education and Safety Program (ASES):

Percentage of Total Contract Amount Due to BCOE Fiscal Department:

65%            Due within 30 days of signed contract.

25%            Due on or before February 1<sup>st</sup> of contract year.

10%            Due on or before June 1<sup>st</sup> of contract year.

Current After School Education and Safety Program (ASES) Funding in the Biggs Unified School District:

ASES provides after school funding to serve:

111 - Students Per Day from Biggs Elementary/Middle

19 - Students Per Day from Richvale