

**Agenda**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**REGULAR MEETING OF THE BOARD OF TRUSTEES**  
**BOARD ROOM – 300 B Street**  
**September 13, 2023**  
**6:30 p.m. Closed Session**  
**7:00 p.m. Estimated Open Session**

District LCAP Goals

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

**OPEN SESSION**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF MINUTES**

Pg 4-9      A. August 9, 2023 Regular Meeting

**CLOSED SESSION**

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
4. Litigation; Pursuant to Government Code Section 54956.9
5. Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)

If Closed Session is not completed before 7:00 p.m., it will resume immediately following the open session/regular meeting.

**RECONVENE TO OPEN SESSION**

- 6. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION**
- 7. PARENT ASSOCIATIONS REPORTS**
- 8. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS**
- 9. STUDENT REPRESENTATIVE REPORTS**
  - A. ASB
  - B. FFA
- 10. PUBLIC HEARING**

Pg 10      A. To allow public input on the Resolution regarding Sufficiency of Instructional Materials for 2023/2024

President asks Superintendent to introduce agenda item  
14 H.  
President opens item for public comments.

The public is invited at this time to provide input and  
comments to the Governing Board on the Resolution  
Regarding Sufficiency of Instructional Materials for  
2023-24.  
President closes item for public comments.  
Board Discussion.

**11. 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.

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

- A. ELEMENTARY SCHOOL PRINCIPAL’S REPORT:
- B. RES/MIDDLE SCHOOL PRINCIPAL’S REPORT:
- C. HIGH SCHOOL PRINCIPAL’S REPORT:
- D. M/O/T AND FOOD SERVICE DIRECTOR’S REPORT:
- E. SUPERINTENDENT’S REPORT:
- F. CBO’S REPORT:
- G. BOARD MEMBER REPORTS:

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

- Pg 11-12 A. Approve Inter-District Agreement Request(s) for the 2023-2024 school year
- Pg 13-31 B. Approve AP Vendor Check Register and Purchase Order Listing August 2, 2023 – September 7, 2023

**14. ACTION ITEMS**

- Pg 32-34 A. Approve MOU with BCOE for Librarian of Record Services
- Pg 35-52 B. Approve College and Career Access Pathways Partnership Agreement with Butte-Glenn Community College District
- Pg 53-57 C. Approve the 2022 Consumer Confidence Report for the Richvale Elementary School Main Well
- Pg 58 D. Approve MOU with BCOE for the After School Education and Safety Program (ASES)
- Pg 59-93 E. Approve the Expanded Learning Opportunities Program Plan (ELOP)
- Pg 94-102 F. Approve the High-Speed Data Line (E-Rate). District portion of \$14,345.61 will be taken from ESSER Funds
- Pg 103 G. Approve purchase of a mower from Oroville Power Equipment in the amount of \$5,520.74
- Pg 104-105 H. Approve Resolution 2023/24 #03 “Resolution Regarding Sufficiency of Instructional Materials for 2023-24”
- Pg 106-110 I. Approve Resolution 2023/24 #04 “Resolution for Adopting the GANN Limit”
- Pg 111-114 J. Approve IXL Learning 3 year Site License for \$17,796 from ESSER and LCAP funds

- Pg 115-117 K. Approve Wireless Access Point Upgrade in the amount of \$35,409.83 from ESSER funds
- Pg 118-124 L. Approve 2022-23 Annual Disclosure of Capital Facilities/Accounting of Developer Fees
- Pg 125-130 M. Approve Auxiliary Organization Application for BSSP coverage
- Pg 131-163 N. Approve Section 125 Flex Spending Plan
- Pg 164-167 O. Approve changes to BP 3350 and AR 3350 "Travel Expenses and Travel Reimbursement"
- Pg 168-298 P. Approve the Unaudited Actuals Fiscal Year 2022-23 Report
- Pg 299-303 Q. Approve Resolution 2023/24 #05 "Resolution to Commit-Fund 01 Ending Fund Balance"
- R. Approve Update on Safe Return to Instruction and Continuity Plan (under separate cover)

**15. PERSONNEL ACTION**

- A. Approve hiring Melanie Gardiner as an Instructional Aide effective 8/21/23
  - B. Approve hiring Hannah Wakefield as a Certificated Substitute Teacher
  - C. Accept the resignation of SDC teacher, Kathryn Jackson, effective 8/29/23
- Pg 304-306 D. Approve the following Stipend Positions for 2023-24:
- |                      |                             |
|----------------------|-----------------------------|
| Javier Solis         | BES Lead Teacher            |
| Javier Solis         | Spelling Bee Coordinator    |
| Javier Solis         | ASB Student Council at BES  |
| Javier Solis         | Red Ribbon Week Coordinator |
| Tracey McPeters      | Science Camp Coordinator    |
| Joelle Proper        | Science Camp Teacher        |
| Kameron Smith        | Science Camp Teacher        |
| Beth Chavez          | CJSF Advisor                |
| Char Locey           | STEAM Night Coordinator     |
| Ashleigh Summerfield | BHS SST Coordinator         |
| Ashleigh Summerfield | BHS Testing Coordinator     |
| Michelle Schleef     | Assistant Athletic Director |
| Doug Kaelin          | Athletic Director           |

**16. INFORMATION ITEMS**

- A. Discussion on School Facilities Bond

**17. FUTURE ITEMS FOR DISCUSSION**

**18. ADJOURNMENT**

Notice to the Public: Please contact the Superintendent’s Office at 868-1281 ext. 8100 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your

**Minutes  
BIGGS UNIFIED SCHOOL DISTRICT  
REGULAR MEETING OF THE BOARD OF TRUSTEES  
August 9, 2023**

**OPEN SESSION**

**CALL TO ORDER** – President Brown called the meeting to order at 6:30 p.m.

**ROLL CALL** - Board members present: Linda Brown, Melissa A. Atteberry (arrived shortly after roll call), M. America Navarro, and Sean Avram were present. Board members absent: Jonna Phillips.

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

**APPROVAL OF AGENDA**

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

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

Add Personnel Action Item 14 J - Approve hiring Cynthia Montes as BHS Lgt. Main/Cust/Grounds beginning 8/10/2023

Add Personnel Action Item 14 K – Approve hiring Kendall Milburn as BHS Library Clerk beginning 8/10/2023

Add Personnel Action Item 14 L: Approve hiring Monica McDaniel as Districtwide Art Teacher beginning 8/7/2023

Add Personnel Action Item 14 M: Approve hiring Kathryn Jackson as SDC Teacher beginning 8/7/2023. Ms. Jackson will be working under a Short Term Staff Permit (STSP)

**APPROVAL OF MINUTES**

The Board approved the minutes from the Special Board Meeting on June 28, 2023 as written. MSCU (Avram/Navarro) 4/0/1

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

**The Board adjourned into Closed Session at 6:31 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 7:04 p.m. and reconvened to Open Session at 7:04 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

**STUDENT REPRESENTATIVE REPORTS**

A. ASB – No Student Representative present

B. FFA – Jayden Beck, FFA Historian, announced that the FFA will hold a welcome back bbq on August 18<sup>th</sup>. Pig raffle tickets will go one sale August 22<sup>nd</sup> and the winner will be announce September 8<sup>th</sup>. FFA members have all species represented at this year’s Butte County Fair. They will hold their Greenhand initiation after the fair is over. They had a successful officers’ retreat at Lake Almanor. The FFA will be selling tee shirts this year.

**PUBLIC COMMENT-** None

**REPORTS**

A. **ELEMENTARY PRICIPAL’S REPORT** – Doug Kaelin read a prepared statement from Principal, Beverly Landers. Over the past few days, they had successful teacher meetings, moved into classes, updated curriculum, and worked on PBIS.

B. **RES/MIDDLE SCHOOL PRINCIPAL’S REPORT** – Doug Kaelin read a prepared statement from Principal, Tracey McPeters. RES will meet at the flagpole at 8:45 on the first day of school. Back to School Night will be August 16<sup>th</sup>. Tonight (August 9<sup>th</sup>) is Back to School Night for BES. Middle schoolers are excited about class rotations and Mrs. McPeters will be meeting with middle school parents separately to discuss rules and the incorporation of detention for 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> graders.

C. **HIGH SCHOOL PRINCIPAL’S REPORT** – Doug Kaelin reported that staff is committed to enforce rules concerning dress codes and cell phones as well as the grading policies. Seniors will have senior sunrise tomorrow morning at dawn. There are 15 animals entered into the Butte County Fair. FFA will be

selling pig raffle tickets. They made a school wide staff agreement to announce clear objectives for lessons and “teach it the right way the first time”.

D. M/O/T AND FOOD SERVICE DEIRECTOR’S REPORT – Doug Kaelin read a prepared statement from John Strattard.

E. SUPERINTENDENT’S REPORT – Mr. Kaelin is excited about the new staff and about the increase in enrollment. Numbers are up Districtwide.

F. CBO’S REPORT – Analyn Dyer read her prepared report.

G. BOARD MEMBER REPORTS - None

**CONSENT AGENDA:**

The Board approved Consent Agenda Items A and B. MSCU (Atteberry/Navarro) 4/0/1

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

- A. Approve Inter-District Agreement Request(s) for the 2023-2024 school year.
- B. Approve AP Vendor Check Register and Purchase Order Listing June 22, 2023 through August 2, 2023

**ACTION ITEMS:**

The Board approved Action Items A through F and H through R. MSCU (Atteberry/Navarro) 4/0/1

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

- A. Approve MOU with Tehama County Teacher Induction Program for 2023-2024. This is funded out of the Educator Effectiveness Block Grant
- B. Approve Ag Incentive Grant Application for 2023-2024
- C. Adopt the following New or Updated Board Policies (BP), Admin. Regulations (AR) and Exhibits (E):

- Board Policy 0420.41 - Charter School Oversight
- Exhibit(1) 0420.41 - Charter School Oversight
- Board Policy 1113 - District and School Websites
- Exhibit(1) 1113 - District and School Websites
- Board Policy 4112.2 – Certification
- Administrative Regulation 4112.2 – Certification
- Exhibit(1) 4112.9/4212.9/4312.9 - Employee Notifications
- Board Policy 4140/4240/4340 - Bargaining Units
- Administrative Regulation 4161.1/4361.1 - Personal Illness/Injury Leave

Administrative Regulation 4261.1 - Personal Illness/Injury Leave  
 Administrative Regulation 4161.2/4261.2/4361.2 - Personal Leaves  
 Administrative Regulation 4161.8/4261.8/4361.8 - Family Care and Medical Leave  
 Board Policy 5117 - Interdistrict Attendance  
 Board Policy 5141.5 - Mental Health  
 Board Policy 5141.6 - School Health Services  
 Administrative Regulation 5141.6 - School Health Services  
 Policy 5145.6 - Parent/Guardian Notifications  
 Exhibit(1) 5145.6 - Parent/Guardian Notifications  
 Board Policy 5148 - Child Care and Development  
 Administrative Regulation 5148 - Child Care and Development  
 Board Policy 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities  
 Board Policy 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education  
 NEW - Board Policy 6173.4 - Education for American Indian Students  
 DELETE - Administrative Regulation 6173.4 - Title VI Indian Education Program  
 Board Policy 6174 - Education for English Learners  
 Administrative Regulation 6174 - Education for English Learners  
 Board Bylaw 9322 - Agenda/Meeting Materials

- D. Adopt Resolution 2023/2024 #01 to change signatories on the BES ASB Self Help Bank Account
- E. Approve contract with Beverly Landers for Consulting Services for the 2023-2024 school year
- F. Approve list of Surplus Vehicles that need to be decommissioned and sold or destroyed
- ~~G. Consumer Confidence Report – Richvale well~~
- H. Approve Amendment of CBO Contract Salaries and Fringe Benefits for 2023-2025
- I. Approve Agreement with BUTA Bargaining Unit for 2023-2025 including Salary Schedule with Public Disclosure
- J. Approve Agreement with Confidential Classified Unit for 2023-2025 including Salary Schedule with Public Disclosure
- K. Approve Certificated Management Public Disclosure for 2023-2025
- L. Approve Project Wayfinder curriculum in the amount of \$26,676.25
- M. Approve MWEA MAP Growth curriculum in the amount of \$6,337.50
- N. Approve purchase from Gopher Spark for digital subscription and equipment in the amount of \$19,588.79 from ESSER funds
- O. Approve Art/Music Block Grant Amended Plan

- P. Approve Learning Recovery Block Grant Amended Plan
- Q. Adopt Resolution 2023/2024 #02 to change signatories on the BHS ASB Self Help Bank Account
- R. Approve Agreement with CSEA Bargaining Unit for 2023-2025 including Salary Schedule with Public Disclosure

**PERSONNEL ACTION ITEMS:**

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

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

- A. Approve hiring Estefania Huerta as a First Grade Teacher at BES effective 8/7/2023
- B. Approve hiring Lilly Baker as the Ag Science Teacher at BHS effective 8/7/2023. Lilly Baker will be a paid Intern through California State University, Chico
- C. Approve Agriculture Teacher Extended Year Agreement with Lilly Baker
- D. Approve Agriculture Teacher Extended Year Agreement with Stephen Boyes
- E. Approve hiring Joelle Proper as a Sixth Grade Teacher at BES effective 8/7/2023. Joelle Proper will be a paid Intern through California State University, Chico
- F. Approve hiring Francisca Romero Avina as a Substitute Classified Custodian
- G. Approve hiring Cynthia Montes as a Substitute Classified Custodian
- H. Approve hiring Greg Capshew as a Districtwide Light Maintenance/Custodian/Groundsperson
- I. Accept resignation of Kathleen Smith effective September 22, 2023
- J. Approve hiring Cynthia Montes as BHS Lgt. Main/Cust/Grounds beginning 8/10/2023
- K. Approve hiring Kendall Milburn as BHS Library Clerk beginning 8/10/2023
- L. Approve hiring Monica McDaniel as Districtwide Art Teacher beginning 8/7/2023
- M. Approve hiring Kathryn Jackson as SDC Teacher beginning 8/7/2023. Ms. Jackson will be working under a Short Term Staff Permit (STSP)

**INFORMATION ITEMS:**

- A. Actuarial Valuation – CBO, Analyn Dyer, gave an explanation of this Information Item.



- B. 2023-2024 Calendar change – Doug Kaelin explained the calendar change: February 16, 2024 will now be a work day and the school year will now end on on May 30, 2023.
- C. Quarterly Report on Williams Uniform Complaints: Superintendent Kaelin reported out that for the last Quarter, there have been no Williams Uniform Complaints against any school in the District.

**FUTURE ITEMS FOR DISCUSSION** – Doug Kaelin explained about adjustments that were made to the LCAP. There is no need to reapprove the plan. Local Indicators have been met for 22-23.

**ADJOURNMENT – 7:35 p.m.**

MINUTES APPROVED AND ADOPTED:

\_\_\_\_\_

Presiding President

\_\_\_\_\_

Date

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

# *Biggs Unified School District*

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

## **PUBLIC HEARING NOTICE REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS FOR THE 2023/2024 SCHOOL YEAR**

A public hearing on the sufficiency of instructional materials for school year 2023/2024 will be held:

Date: September 13, 2023

Time: 7:00 p.m.

Place: District Office Board Room

300 B Street

Biggs, CA 95917

Date: \_\_\_\_\_ By: \_\_\_\_\_

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

# BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: September 13, 2023

Item Number: 13 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. (2 <sup>nd</sup> Grade)	Thermalito	Biggs	Accept	Ongoing
2. (1 <sup>st</sup> Grade)	Thermalito	Biggs	Accept	Ongoing
3. (8 <sup>th</sup> Grade)	Thermalito	Biggs	Accept	Ongoing
4. (8 <sup>th</sup> Grade)	Thermalito	Biggs	Accept	Ongoing
5. (6 <sup>th</sup> Grade)	Thermalito	Biggs	Accept	Ongoing
6. (Kindergarten)	Thermalito	Biggs	Accept	New
7. (TK)	Thermalito	Biggs	Accept	New
8. (4 <sup>th</sup> Grade)	Oro Elementary	Biggs	Accept	New
9. (1 <sup>st</sup> Grade)	Oro Elementary	Biggs	Accept	New
10. (6 <sup>th</sup> Grade)	Live Oak	Biggs	Accept	Ongoing
11. (4 <sup>th</sup> Grade)	Live Oak	Biggs	Accept	Ongoing
12. (2 <sup>nd</sup> Grade)	Live Oak	Biggs	Accept	Ongoing
13. (2 <sup>nd</sup> Grade)	Live Oak	Biggs	Accept	Ongoing
14. (11 <sup>th</sup> Grade)	OUHSD	Biggs	Accept	New
15. (9 <sup>th</sup> Grade)	OUHSD	Biggs	Accept	Ongoing
16. (9 <sup>th</sup> Grade)	OUHSD	Biggs	Accept	Ongoing
17. (11 <sup>th</sup> Grade)	Gridley	Biggs	Accept	New
18. (8 <sup>th</sup> Grade)	Gridley	Biggs	Accept	Ongoing
19. (3 <sup>rd</sup> Grade)	Gridley	Biggs	Accept	New
20. (11 <sup>th</sup> Grade)	Gridley	Biggs	Accept	Ongoing
21. (12 <sup>th</sup> Grade)	Gridley	Biggs	Accept	Ongoing
22. (12 <sup>th</sup> Grade)	Gridley	Biggs	Accept	Ongoing
23. (7 <sup>th</sup> Grade)	Biggs	Manzanita	Release	Ongoing
24. (5 <sup>th</sup> Grade)	Biggs	Manzanita	Release	Ongoing
25. (10 <sup>th</sup> Grade)	Biggs	Live Oak	Release	New
26. (8 <sup>th</sup> Grade)	Biggs	Live Oak	Release	New
27. (6 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
28. (11 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
29. (12 <sup>th</sup> Grade)	Biggs	Gridley	Release	New
30. (9 <sup>th</sup> Grade)	Biggs	Gridley	Release	New
31. (12 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
32. (9 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
33. (10 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
34. (9 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
35. (5 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
36. (11 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
37. (10 <sup>th</sup> Grade)	Biggs	Gridley	Release	New
38. (8 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
39. (11 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
40. (12 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing

41. (11 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
42. (6 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
43. (10 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
44. (11 <sup>th</sup> Grade)	Biggs	Gridley	Release	New
45. (2 <sup>nd</sup> Grade)	Biggs	Gridley	Release	New

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

Recommendation: The Superintendent recommends action as indicated.

Register 000440 - 08/08/2023

Bank Account COUNTY - US Bank

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-266129	7,337.65 Printed	01		School Excess Liability Fund (100857/1)

7,337.65                      Number of Items                      1    Totals for Register 000440

**2024 FUND-OBJ Expense Summary / Register 000440**

01-9110*		7,337.65-
01-9510*	7,337.65	
<b>Totals for Register 000440</b>	<b>7,337.65</b>	<b>7,337.65-</b>

**2023 FUND-OBJ Summary / Register 000440**

01-5450	7,337.65	
01-9529*		7,337.65-
<b>Total for Fiscal Year 2023 and Fund 01</b>	<b>7,337.65</b>	<b>7,337.65-</b>
01-9110*		7,337.65-
01-9510*	7,337.65	
<b>Total for Fiscal Year 2024 and Fund 01</b>	<b>7,337.65</b>	<b>7,337.65-</b>
<b>Totals for Register 000440</b>	<b>14,675.30</b>	<b>14,675.30-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      7,337.65- Credit**

2024 FUND-OBJ Summary / Register 000440 (continued)

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Number	Amount Status	Fund	Cancel Register Id	Payee
3005-266130	69.94 Printed	01		Solis, Javier J (001057 - Emp)
3005-266131	1,317.23 Printed	01		Strattard, John (001201 - Emp)
3005-266132	1,354.78 Printed	01		Beverly Landers (100854/1)

2,741.95                      Number of Items                      3    Totals for Register 000441

2024 FUND-OBJ Expense Summary / Register 000441		
01-4300	2,741.95	
01-9110*		2,741.95-
<b>Totals for Register 000441</b>	<b>2,741.95</b>	<b>2,741.95-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      2,741.95- Credit**

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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-266597	150.00	Printed	73		ASHLEY RUDD (ASHLEY RUDD - Payee)
3005-266598	300.00	Printed	73		JARED MUNANUI (JARED MUNAN - Payee)
3005-266599	250.00	Printed	73		MARCELLA MUNANUI (MARCELLA MU - Payee)
3005-266600	700.00	Printed	73		MARCELLA MUNANUI (MARCELLA MU - Payee)
3005-266601	1,703.91	Printed	01		Strattard, John (001201 - Emp)
3005-266602	1,307.40	Printed	01		McPeters, Tracey (001462 - Emp)
3005-266603	638.00	Printed	01		Mcdaniel, Monica (001477 - Emp)
3005-266604	1,549.42	Printed	01		ANDES POOL SUPPLY (100077/1)
3005-266605	17.52	Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-266606	448.84	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-266607	526.68	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-266608	765.00	Printed	01		CASBO PROFESSIONAL DEVELOPMENT ACCOUNTS RECEIVABLE (100148/1)
3005-266609	3.78	Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-266610	276.98	Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-266611	287.31	Printed	01		CLARK & SONS (100165/1)
3005-266612	8,010.00	Printed	01		CSBA - WESTAMERICA BANK (100177/2)
3005-266613	625.00	Printed	01		Intrinsic Admin Corp (100795/2)
3005-266614	35.00	Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-266615	79.75	Printed	01		GRAINGER INC (100240/1)
3005-266616	4,352.19	Printed	01		Granite Data Solutions (100851/1)
3005-266617	133.38	Printed	01		GRIDLEY COUNTRY FORD (100242/1)
3005-266618	186.00	Printed	01		GRIDLEY HERALD (100243/1)
3005-266619	28,828.96	Printed	01		HOUGHTON MIFFLIN CO (100261/1)
3005-266620	569.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-266621	1,884.10	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-266622	43.30	Printed	01		JIMMYS CUSTOM TROPHIES (100282/1)
3005-266623	2,660.29	Printed	01		Lakeview Petroleum Co. (100304/3)
3005-266624	28.55	Printed	01		MACS MARKET (100318/1)
3005-266625	1,261.94	Printed	01		Magoon Signs (100775/1)
3005-266626	379.76	Printed	01		Ivy Business Forms, INC (100805/1)
3005-266627	26,676.25	Printed	01		Project Wayfinder, Inc. (100855/1)
3005-266628	800.00	Printed	01		SAN JOAQUIN COUNTY OF EDUCATN (100403/1)
3005-266629	5,803.66	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-266630	141.57	Printed	01		Pape' Machinery, Inc. (100836/1)

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 8/2/2023, Ending Check Date = 9/7/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

ESCAPE ONLINE  
Page 1 of 4

Register 000442 - 08/15/2023

Bank Account COUNTY - US Bank

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-266631	479.44 Printed	01		TPX COMMUNICATIONS (100764/1)
3005-266632	997.26 Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)
3005-266633	200.08 Printed	01		VERIZON WIRELESS (100467/1)
3005-266634	320.00 Printed	01		Wilson Language Training Corp (100786/1)
<b>93,420.32</b>		<b>Number of Items</b>	<b>38</b>	<b>Totals for Register 000442</b>

**2024 FUND-OBJ Expense Summary / Register 000442**

01-4100	28,828.96	
01-4300	8,900.03	
01-4303	2,660.29	
01-4400	4,352.19	
01-4700	114.50	
01-5200	1,085.00	
01-5300	8,010.00	
01-5450	1,150.00	
01-5600	133.38	
01-5606	997.26	
01-5800	28,036.25	
01-5805	625.00	
01-5900	869.30	
01-9110*		85,762.16-
<b>Totals for Fund 01</b>	<b>85,762.16</b>	<b>85,762.16-</b>
13-4300	142.73	
13-4700	6,115.43	
13-9110*		6,258.16-
<b>Totals for Fund 13</b>	<b>6,258.16</b>	<b>6,258.16-</b>
73-5800	1,400.00	
73-9110*		1,400.00-
<b>Totals for Fund 73</b>	<b>1,400.00</b>	<b>1,400.00-</b>
<b>Totals for Register 000442</b>	<b>93,420.32</b>	<b>93,420.32-</b>

2024 FUND-OBJ Expense Summary / Register 000442 (continued)

\* denotes System Generated entry

Net Change to Cash 9110

93,420.32- Credit

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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-267190	214.23	Printed	01		Locey, Charlene R (000167 - Emp)
3005-267191	20.75	Printed	01		Jackson, Kathryn A (001478 - Emp)
3005-267192	84.63	Printed	01		A Z Bus Sales Inc (100057/4)
3005-267193	63.84	Printed	01		PACIFIC STORAGE COMPANY AMERICAN MOBILE SHREDDING (100075/1)
3005-267194	194.29	Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-267195	18.17	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-267196	195.00	Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-267197	241.00	Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-267198	242.83	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-267199	7,960.00	Printed	01		CDW GOVERNMENT INC (100151/1)
3005-267200	1,149.76	Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-267201	206.05	Printed	01		GRAINGER INC (100240/1)
3005-267202	706.50	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-267203	1,291.44	Printed	01		MJB SALES & SERVICE (100336/1)
3005-267204	3,987.82	Printed	01		PG&E (100369/1)
3005-267205	1,361.16	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-267206	95.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-267207	1,606.17	Printed	01		SCHOOL SPECIALTY (100413/1)
3005-267208	5,295.46	Printed	13		SFS OF SACRAMENTO, INC (100443/2)

24,934.10

Number of Items

19 Totals for Register 000443

2024 FUND-OBJ Expense Summary / Register 000443

01-4300	4,497.57	
01-5503	3,987.82	
01-5800	8,023.84	
01-5807	966.75	
01-5808	95.00	
01-9110*		17,570.98-
<b>Totals for Fund 01</b>	<b>17,570.98</b>	<b>17,570.98-</b>
13-4300	405.39	
13-4700	6,957.73	
13-9110*		7,363.12-
<b>Totals for Fund 13</b>	<b>7,363.12</b>	<b>7,363.12-</b>

2024 FUND-OBJ Expense Summary / Register 000443 (continued)

Totals for Register 000443	24,934.10	24,934.10-
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\* denotes System Generated entry

Net Change to Cash 9110	24,934.10-	Credit
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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-267523	25.00	Printed	01		AYDEN OWEN (AYDEN OWEN - Payee)
3005-267524	25.00	Printed	01		DESTINY LOWRY (DESTINY LOW - Payee)
3005-267525	423.24	Printed	01		Strattard, John (001201 - Emp)
3005-267526	104.92	Printed	01		Mcdaniel, Monica (001477 - Emp)
3005-267527	15,820.00	Printed	01		Alco Building Solutions ABS (100821/1)
3005-267528	476.96	Printed	01		AT&T (100086/1)
3005-267529	271.57	Printed	01		BSN SPORTS (100111/1)
3005-267530	279.00	Printed	01		Institute for Educational Development (100833/1)
3005-267531	144.00	Printed	01		CHICO RENT-A-FENCE (100158/1)
3005-267532	54.00	Printed	01		CompuGroup Medical, Inc (100796/1)
3005-267533	299.00	Printed	01		Dansie Curriculum Design LLC (100858/1)
3005-267534	176.00	Printed	01		E P E S (100199/1)
3005-267535	1,247.03	Printed	01		GRAINGER INC (100240/1)
3005-267536	377.19	Printed	01		HAYDEN FIRE PROTECTION (100253/1)
3005-267537	583.06	Printed	01		JACKSONS GLASS CO (100277/1)
3005-267538	956.13	Printed	01		NORMAC (100353/2)
3005-267539	3,200.63	Printed	01		OFFICE DEPOT (100358/1)
3005-267540	1,309.07	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-267541	1,421.06	Printed	01		The Sensory Path,Inc. (100856/1)

27,192.86

Number of Items

19 Totals for Register 000444

2024 FUND-OBJ Expense Summary / Register 000444

01-4100	299.00	
01-4300	8,476.52	
01-5200	279.00	
01-5504	1,309.07	
01-5800	354.00	
01-5900	652.96	
01-9110*		27,192.86-
01-9500	15,820.00	
01-9580*	2.31	

Totals for Register 000444

27,192.86

27,192.86-

2024 FUND-OBJ Expense Summary / Register 000444 (continued)

\* denotes System Generated entry

Net Change to Cash 9110

27,192.86- Credit



Number	Amount Status	Fund	Cancel Register Id	Payee
3005-267927	9,833.00 Printed	01		Beverly Landers (100854/1)

9,833.00                      Number of Items                      1    Totals for Register 000445

**2024 FUND-OBJ Expense Summary / Register 000445**

01-5800	9,833.00	
01-9110*		9,833.00-
<b>Totals for Register 000445</b>	<b>9,833.00</b>	<b>9,833.00-</b>

\* denotes System Generated entry

**Net Change to Cash 9110                      9,833.00- Credit**

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Number	Amount Status	Fund	Cancel Register Id	Payee
3005-268634	25.00 Printed	01		ADDIE SCOTT (ADDIE SCOTT - Payee)
3005-268635	150.00 Printed	73		BRIANNA RODRIGUEZ (BRIANNA ROD - Payee)
3005-268636	300.00 Printed	73		ELAINE VERA-AGUILERA (ELAINE VERA - Payee)
3005-268637	25.00 Printed	01		GRACIE SHEPPARD (GRACIE SHEP - Payee)
3005-268638	25.00 Printed	01		KOURTNEY NUCHOLS (KOURTNEY NU - Payee)
3005-268639	25.00 Printed	01		MADELINE WARD (MADELINE WA - Payee)
3005-268640	79.30 Printed	01		Boyes, Stephen A (001054 - Emp)
3005-268641	68.12 Printed	01		Little, Jane A (001122 - Emp)
3005-268642	1,075.00 Printed	01		Dyer, Analyn (001371 - Emp)
3005-268643	128.16 Printed	01		Lair, Anne E (001382 - Emp)
3005-268644	88.29 Printed	01		Long, Loretta L (001404 - Emp)
3005-268645	155.09 Printed	01		A Z Bus Sales Inc (100057/4)
3005-268646	477.69 Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-268647	2,551.14 Printed	01		ANDES POOL SUPPLY (100077/1)
3005-268648	505.18 Printed	01		AT&T (100086/1)
3005-268649	387.58 Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-268650	70.75 Printed	01		BUTTE AUTO PARTS (100115/1)
3005-268651	762.00 Printed	01		BUTTE COUNTY PUBLIC HEALTH DIV OF ENVIRONMENTAL HEALTH (100123/1)
3005-268652	9,003.45 Printed	13		CA DEPT OF EDUCATION/FOOD DIST CASHIER'S OFFICE (100129/1)
3005-268653	392.42 Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-268654	52,707.50 Printed	01		CDW GOVERNMENT INC (100151/1)
3005-268655	2,675.00 Printed	01		Christy White Accountancy Corp (100815/1)
3005-268656	9,587.14 Printed	01		CITY OF BIGGS (100164/1)
3005-268657	26.81 Printed	01		CLARK & SONS (100165/1)
3005-268658	1,232.75 Printed	13		DANIELSEN COMPANY (100182/1)
3005-268659	1,050.00 Printed	01		William Leo Bunch Jr. (100825/1)
3005-268660	1,200.00 Printed	01		Intrinsic Admin Corp (100795/2)
3005-268661	39.67 Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-268662	567.00 Printed	01		GUIDED READERS.COM (100742/1)
3005-268663	2,101.75 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-268664	2,431.00 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-268665	508.75 Printed	25		JACK SCHREDER & ASSOCIATES INC (100276/1)
3005-268666	150.00 Printed	01		ROCHELLE LAIRD (100302/1)
3005-268667	500.49 Printed	01		Lakeview Petroleum Co. (100304/3)

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 8/2/2023, Ending Check Date = 9/7/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

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Page 1 of 4

Register 000446 - 09/07/2023

Bank Account COUNTY - US Bank

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-268668	46.28	Printed	01		MACS MARKET (100318/1)
3005-268669	17,370.03	Printed	01		MCGRAW HILL EDUCATION INC (100326/1)
3005-268670	3,064.80	Printed	01		Meet the Masters, Inc. (100860/1)
3005-268671	79.98	Printed	01		MJB SALES & SERVICE (100336/1)
3005-268672	1,695.00	Printed	01		Mystery Science Inc (100675/1)
3005-268673	3,020.00	Printed	01		PBIS Rewards (100861/1)
3005-268674	1,145.75	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-268675	1,900.00	Printed	01		PROJECT LEAD THE WAY,INC (100545/1)
3005-268676	1,309.07	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-268677	850.00	Printed	01		Records Consultants, Inc. (100834/2)
3005-268678	362.50	Printed	01		ROCHESTER 100 INC (100396/1)
3005-268679	511.80	Printed	01		SCHOOL NURSE SUPPLY (100410/1)
3005-268680	550.00	Printed	01		School Services Of California (100412/3)
3005-268681	46.06	Printed	01		Super Duper Inc. (100803/1)
3005-268682	9,144.92	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-268683	488.25	Printed	01		TPX COMMUNICATIONS (100764/1)
3005-268684	10,000.00	Printed	25		Turf Tank (100822/1)
3005-268685	650.00	Printed	01		Vandell's Air Conditioning Inc (100862/1)
3005-268686	96.53	Printed	01		Ventris Learning LLC (100830/1)
3005-268687	399.73	Printed	01		VERIZON WIRELESS (100467/1)

143,802.73

Number of Items

54 Totals for Register 000446

2024 FUND-OBJ Expense Summary / Register 000446

01-4100	20,965.03
01-4300	9,735.99
01-4303	500.49
01-4400	52,707.50
01-5200	1,625.00
01-5502	9,587.14
01-5504	1,309.07
01-5606	387.58
01-5607	1,050.00
01-5800	7,103.44
01-5804	2,675.00

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 8/2/2023, Ending Check Date = 9/7/2023, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

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2024 FUND-OBJ Expense Summary / Register 000446 (continued)

01-5805	1,200.00	
01-5900	1,393.16	
01-9110*		110,239.40-
<b>Totals for Fund 01</b>	<b>110,239.40</b>	<b>110,239.40-</b>
13-4300	579.89	
13-4700	13,021.24	
13-9110*		22,604.58-
13-9590	9,003.45	
<b>Totals for Fund 13</b>	<b>22,604.58</b>	<b>22,604.58-</b>
25-4400	10,000.00	
25-5800	508.75	
25-9110*		10,508.75-
<b>Totals for Fund 25</b>	<b>10,508.75</b>	<b>10,508.75-</b>
73-5800	450.00	
73-9110*		450.00-
<b>Totals for Fund 73</b>	<b>450.00</b>	<b>450.00-</b>
<b>Totals for Register 000446</b>	<b>143,802.73</b>	<b>143,802.73-</b>

\* denotes System Generated entry

**Net Change to Cash 9110**                      **143,802.73- Credit**

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2024 FUND-OBJ Expense Summary / Register 000446 (continued)

309,262.61

Number of Items

135 Totals for Org 006 - Biggs Unified School District

August 31, 2023

Dear Butte County Districts,

The Butte County Office of Education would like to offer our Credentialed Librarian of Record as a contracted service for your schools and districts. A credentialed Librarian has been successfully providing services for the last several years to districts and schools across the county and is looking forward to serving your school this year.

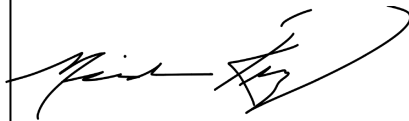
Please find enclosed, the 2023 -2024 Public Schools Agreement that indicates a minimal fee for your District, based on your schools' 2022-23 CBEDS numbers. Kindly return this approved and signed agreement to our office, in care of Melissa Dolan, by September 29, 2023. This will ensure that your district and school is in compliance of California Education Code regarding provision of Library Media Services.

In addition to the Agreement, you will find enclosed a copy of the Education Code governing school Libraries in California (EC 18100 and 44868). School Districts must have either a credentialed district librarian on staff or have a contract in place for a Credentialed Librarian of Record to be in compliance with California Education Code and the California Commission on Teacher Credentialing. Thank you for your continued partnership in ensuring Butte County's students have access to high quality library services.

Please sign and scan in color signed Schools Agreement by September 29, 2023 to:

Melissa Dolan [mdolan@bcoe.org](mailto:mdolan@bcoe.org)

Kindly,



Minden King  
[mking@bcoe.org](mailto:mking@bcoe.org)

Enclosures:

- Education Code Document
- 2023-2024 Public School Agreement



**Butte County**  
**Office of Education**  
*"Where Students Come First"*

**Mary Sakuma**

Superintendent  
[msakuma@bcoe.org](mailto:msakuma@bcoe.org)

**Student Programs  
and Educational  
Support**

**Michelle Zevely**

Associate  
Superintendent  
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**Minden King**

Advisor LEA &  
School Support, CLSD  
Grant Director  
[mking@bcoe.org](mailto:mking@bcoe.org)

**Maryrose Wallen-**

**Monney**

Librarian of Record  
[mmonney@bcoe.org](mailto:mmonney@bcoe.org)

**Melissa Dolan**

Senior  
Admin. Assistant  
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**Board of Education**

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

2491 Carmichael Dr. Suite 400  
Chico, CA 95928  
(530) 433-2312  
<http://www.bcoe.org>

An Equal Opportunity  
Employer



## Education Code Governing School Libraries in California

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

### *ED code citations referred covering school libraries in California:*

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

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

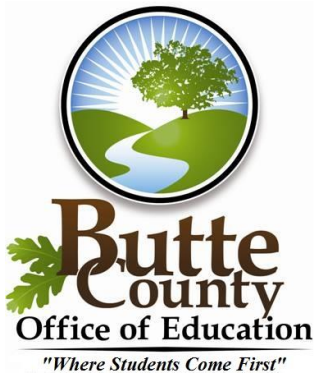
**Section 44868.** No person shall be employed as a library media teacher in any elementary or secondary school, unless he or she holds a valid credential of proper grade authorizing service as a library media teacher or a valid teaching credential issued by the Commission on Teacher Credentialing if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

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

### *Commission on Teacher Credentialing regarding school librarians:*

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

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



# 2023-2024 PUBLIC SCHOOLS AGREEMENT

## For Librarian of Record Services

### From the Butte County Office of Education

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

It is hereby mutually agreed by and between County Office and District that the County Office shall render to the District and District agrees to pay the County Office for the following library media services for the school year 2023-2024.

#### **The County Office will:**

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

#### **CBEDS COUNT AND BILLING:**

#### **The school district will:**

Pay the County Office:

- A fee of \$0.75 per 2022-2023 CBEDS for Credentialed librarian service.

**2023-24: \$0.75 x 532 = \$399.00**

*To make it convenient for your District, a S-Transfer will be executed on your behalf on May 10, 2024. A courtesy reminder will be provided 5 business days to your district, before the transaction is submitted.*

**OR**

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

Those arrangements are: \_\_\_\_\_

#### **Biggs Unified School District**

#### **Butte County Office of Education**

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Mary Sakuma**

Superintendent

[msakuma@bcoe.org](mailto:msakuma@bcoe.org)

### **Student Programs and Educational Support**

**Michelle Zevely**

Associate

Superintendent

[mzevel@bcoe.org](mailto:mzevel@bcoe.org)

**Minden King**

Advisor LEA &

School Support, CLSD

Grant Director

[mking@bcoe.org](mailto:mking@bcoe.org)

**Maryrose Wallen-**

**Monney**

Librarian of Record

[mmonney@bcoe.org](mailto:mmonney@bcoe.org)

**Melissa Dolan**

Senior

Admin. Assistant

[mdolan@bcoe.org](mailto:mdolan@bcoe.org)

#### **Board of Education**

Karin Matray

Julian Diaz

Brenda J. McLaughlin

Mike Walsh

Amy Christianson

Daniel Alexander

Emily Holtom

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# BIGGS UNIFIED SCHOOL DISTRICT

August 18, 2023

Item Number: 14 B

Item Title: College and Career Access Pathways

Presenter: Analyn Dyer

Attachments: Butte-Glenn Community College Updated Appendix- Year Three

Item Type:  Consent Agenda  Action  Report  Work Session  Other

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## **Background/Comments:**

Butte College enter into a Career College Access Pathway (CCA) partnership with Biggs Unified School District for three years- 7/1/2021-6/30/2024

As a condition, and each year of the updated agreement, the governing board in an open public meeting shall present the dual enrollment partnership. The governing board, at a subsequent open public meeting, shall take comments from the public and approve or disapprove the proposed agreement.

## **Fiscal Impact:**

Butte College will pay the district \$4,600 until 6/30/24. (Page 4 of the agreement)

## **Education Impact:**

Two students participating will earn college credits through Butte College (Page 2 of the agreement).

## **Recommendation:**

The Administration recommends the Board approve Butte College CCAP updated appendix agreement as presented.

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

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

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

**1. CCAP AGREEMENT**

1.1. The College and School District entered into the CCAP Agreement on **July 1, 2021** pursuant to action of the governing boards of the College and School District.

1.1.1. COLLEGE BOARD MEETING

Public Comment and Approval Board Meeting Date:	Agreement:	8/11/21	Appendix:	9/13/23
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1.1.2. SCHOOL DISTRICT BOARD MEETING

Public Comment and Approval Board Meeting Date:	Agreement:	8/4/21	Appendix:	9/13/23
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**2. POINTS OF CONTACT**

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

**COLLEGE**

Name:	Tanna Neilsen	Title:	Program Administrator
Telephone:	(530) 893-7586	Email:	<a href="mailto:neilsenta@butte.edu">neilsenta@butte.edu</a>

**SCHOOL DISTRICT**

Name:	Analyn Dyer	Title:	CBO
Telephone:	530-868-1281 x8102	Email:	<a href="mailto:adyer@biggs.org">adyer@biggs.org</a>

**3. STUDENT SELECTION**

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

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

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

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

PROGRAM YEAR:	2023/24	EDUCATIONAL PROGRAM:	College Career Access Pathways
SCHOOL DISTRICT:	Biggs Unified School District	HIGH SCHOOL:	Biggs High School

<b>PROJECTED NUMBER OF STUDENTS TO BE SERVED: 115</b>	<b>PROJECTED FTES: 11.5</b>
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COURSE NAME	COURSE NUMBER	TERM	# of Sections	TIME	DAYS	INSTRUCTOR	EMPLOYER OF RECORD	LOCATION
Natural Resources/Agri Construction Career, Education, & Life Choices	AET 22	FA23	5	8:00-3:30	M-F	S. Boyes	<input checked="" type="checkbox"/> HS	<input checked="" type="checkbox"/> HS
	CLP 101	FA23	1	8:00-3:30	M-F	A. Sharrock	<input checked="" type="checkbox"/> HS	<input checked="" type="checkbox"/> HS
Career, Education, & Life Choices Beginning Auto CAD Drafting	CLP 101	SP24	1	8:00-3:30	M-F	A. Sharrock	<input checked="" type="checkbox"/> HS	<input checked="" type="checkbox"/> HS
	DFT 12	FA23	1	8:00-3:30	M-F	A. Sharrock	<input checked="" type="checkbox"/> HS	<input checked="" type="checkbox"/> HS
Multimedia Production Intro to Photography	MSP 74	FA23	1	8:00-3:30	M-F	A. Sharrock	<input checked="" type="checkbox"/> HS	<input checked="" type="checkbox"/> HS
	PHO 2	FA23	1	8:00-3:30	M-F	A. Sharrock	<input checked="" type="checkbox"/> HS	<input checked="" type="checkbox"/> HS
Digital Video Production	RTVF 40	FA23	1	8:00-3:30	M-F	A. Sharrock	<input checked="" type="checkbox"/> HS <input checked="" type="checkbox"/> HS	<input checked="" type="checkbox"/> HS <input checked="" type="checkbox"/> HS

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

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

COURSE NAME	TEXT	COST	OTHER INSTRUCTIONAL MATERIALS	COST
Natural Resources/Agri Construction Career, Education, & Life Choices	Agriculture Mechanics	\$0	None	\$0
	Career Changes and Choices	\$0	None	\$0
Beginning Auto CAD Drafting	Online Resources/CAD Program & Solidworks	\$0	None	\$0
Multimedia Production	Online Resources -Adobe/WeVideo/Canva/OnShape	\$0	None	\$0
Intro to Photography	Online Resources -Adobe/WeVideo/Canva/OnShape	\$0	None	\$0
Digital Video Production	Online Resources	\$0	None	\$0

**6. REIMBURSEMENT.**

- 6.1. Use of School District Instructor. For those courses in which a School District instructor is responsible for the instructional services for a course offered as part of this CCAP Agreement, the College will pay School District as follows: \$400.00 per completed section.
- 6.2. The College will pay School District for each School District instructor attending the College’s Dual Enrollment Orientation and Training as follows: \$100.00 per instructor.
- 6.3. Invoicing Procedures. Within 30 days after the end of each academic term, the School District shall provide an invoice to the College for reimbursement implied in this CCAP Agreement Appendix. The invoice must specify the course name, course number, term, instructor and the number of students served.

**7. FACILITIES USE.**

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

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

**8. APPENDIX APPROVAL**

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

**[SIGNATURE PAGE FOLLOWS]**

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

**BUTTE-GLENN COMMUNITY COLLEGE DISTRICT**

**BIGGS UNIFIED SCHOOL DISTRICT**

By: \_\_\_\_\_  
 (Signature of person authorized to execute Appendix on behalf of College.)

By: \_\_\_\_\_  
 (Signature of person authorized to execute Appendix on behalf of School District.)

Name: Andrew B. Suleski

Name: \_\_\_\_\_

Title: Assistant Superintendent/Vice President for Administration

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**List of Attachments**

Course Descriptions

<b>TO BE COMPLETED BY COLLEGE ONLY</b>					
The person preparing this contract must complete this section and obtain appropriate initials before contract will be approved.					
Initiating Department:	INSTRUCTION	Preparer's Name & ID:	TANNA NEILSEN / 3180821	Phone:	7586
Vendor Name:	BIGGS UNIFIED SCHOOL DISTRICT		Vendor ID:	3002861	
PO Description (Max. 25 characters):	CCAP AGREEMENT APPENDIX – BHS 2023/24				
Budget Code:	12.418.700.1.640000.55890	PO Amount:	\$4,600	(11@400=\$4,400 / 2@100=\$200)	
Contract Monitor Name (Person Who Approves Invoices):	TANNA NEILSEN			Phone:	7586
Dept. Dean/Director Initials:		Dept. Vice President Initials:			
<b>Business Contracts Approval:</b>		<b>Purchase Order Number:</b>			

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





## Catalog Description

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### AET 22 - Natural Resources and Agri-Construction

**Transfer Status:** CSU

**Unit(s):** 3.00

**Contact Hours:** 34.00 Lecture/51.00 Lab

**Out of Class Hours:** 68.00

**Total Course Hours:** 153.00

**Course Description:**

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

## Objectives

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

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

## Course Content

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### Topic Titles / Suggested Time Topic

**Lecture**

**Topics**

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

**Lab**

**Topics**

	<b><u>Lab Hrs</u></b>
Safety and orientation to to work areas	3.00
Maintenance and proper use of tools and equipment	3.00
Concrete and masonry	6.00
Plumbing	6.00
Electrical	6.00
Three dimensional drawings and cost estimates	6.00
Carpentry and project construction	21.00
<b>Total Hours:</b>	<b>51.00</b>

## Examples of Assignments

## Reading Assignments

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

## Writing Assignments

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

## Out-of-Class Assignments

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

## Recommended Materials of Instruction

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

### Other Learning Materials

Students will need to provide:

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

## Methods of Instruction

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

## Methods of Evaluation

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

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**Created/Revised by:** Enyeart, Bruce

**Date:** 11/17/2014



## Catalog Description

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### CLP 101 - Career, Education and Life Choices

**Transfer Status:** NT

**Unit(s):** 3.00

**Contact Hours:** 51.00 Lecture

**Out of Class Hours:** 102.00

**Total Course Hours:** 153.00

**Course Description:**

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

## Objectives

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

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

## Course Content

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### Topic Titles / Suggested Time Topic

**Lecture**

**Topics**

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

## Examples of Assignments

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**Reading Assignments**

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

**Writing Assignments**

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

### **Out-of-Class Assignments**

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

### **Recommended Materials of Instruction**

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

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

Other Learning Materials

My10yearPlan.com® Interactive, Academic Innovations, 2012.

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

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

### **Methods of Instruction**

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

### **Methods of Evaluation**

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

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**Created/Revised by:** Donnelly, Brian

**Date:** 10/31/2016



## Catalog Description

### DFT 12 - Beginning AutoCAD Drafting

**Transfer Status:** CSU/UC

**Unit(s):** 3.00

**Contact Hours:** 34.00 Lecture/51.00 Lab

**Out of Class Hours:** 68.00

**Total Course Hours:** 153.00

**Course Description:**

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

## Objectives

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

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

## Course Content

### Topic Titles / Suggested Time Topic

#### Lecture

#### Topics

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

#### Lab

#### Topics

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

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

## Examples of Assignments

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### Reading Assignments

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

### Writing Assignments

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

### Out-of-Class Assignments

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

## Recommended Materials of Instruction

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

## Methods of Instruction

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

## Methods of Evaluation

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

**Created/Revised by:** Sathrum, Luke

**Date:**04/16/2012



Catalog Description

**MSP 74 - Multimedia Production I**

**Transfer Status:** CSU

**Unit(s):** 3.00

**Contact Hours:** 34.00 Lecture/51.00 Lab

**Out of Class Hours:** 68.00

**Total Course Hours:** 153.00

**Course Description:**

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

**Objectives**

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

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

**Course Content**

**Topic Titles / Suggested Time Topic**

**Lecture**

**Topics**

**Lec Hrs**

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

**Lab**

**Topics**

**Lab Hrs**

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

## Examples of Assignments

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### Reading Assignments

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

### Writing Assignments

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

### Out-of-Class Assignments

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

## Recommended Materials of Instruction

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### Other Learning Materials

Handouts  
Periodicals  
Instructional DVDs  
Tutorials

## Methods of Instruction

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

## Methods of Evaluation

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- A. Quizzes
- B. Final Examination





## Catalog Description

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### PHO 2 - Introduction to Photography

**Transfer Status:** CSU/UC

**Unit(s):** 3.00

**Contact Hours:** 34.00 Lecture/51.00 Lab

**Out of Class Hours:** 68.00

**Total Course Hours:** 153.00

**Course Description:**

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

## Objectives

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

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

## Course Content

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### Topic Titles / Suggested Time Topic

#### Lecture

##### Topics

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

#### Lab

##### Topics

	<u>Lab Hrs</u>
Lab policies and procedures	1.00
Wet-lab film development and darkroom printmaking, and/or digital management, editing, software, and printing techniques	17.00
Assignment covering photographic tools, materials and processes, compositional techniques and principles, camera controls, and image exposure	17.00
Group and individual critiques	16.00
<b>Total Hours:</b>	<b>51.00</b>

## Examples of Assignments

## Reading Assignments

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

### Writing Assignments

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

### Out-of-Class Assignments

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

### Recommended Materials of Instruction

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London, B. and Stone, J. (2018). Short Course in Photography: Digital. *Pearson Publishing, 4th.*

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

### Methods of Instruction

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

### Methods of Evaluation

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

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**Created/Revised by:** Donnelly, Daniel

**Date:** 12/07/2020



## Catalog Description

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### RTVF 40 - Video Production

**Transfer Status:** CSU

**Unit(s):** 3.00

**Contact Hours:** 34.00 Lecture/51.00 Lab

**Out of Class Hours:** 68.00

**Total Course Hours:** 153.00

**Course Description:**

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

## Objectives

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

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

## Course Content

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### Topic Titles / Suggested Time Topic

#### Lecture

##### Topics

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

#### Lab

##### Topics

	<u>Lab Hrs</u>
Produce recordings using various lenses and filters	8.00
Produce projects using multiple picture compositions	7.00
Use basic lighting techniques and equipment	7.00
Record projects using different microphones and mounting techniques (i.e. balance, presence and perspective)	8.00
Create projects that incorporate acting and directing	8.00
Use post-production to create nonlinear editing projects	7.00
Assemble as a final individual project a live action (or dramatic creation) suitable for review and evaluation during a public showing	6.00
<b>Total Hours:</b>	<b>51.00</b>

### Reading Assignments

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

### Writing Assignments

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

### Out-of-Class Assignments

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

## Recommended Materials of Instruction

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Zettl, H. (2014). *TV Production Handbook*. Cengage Learning Publishing, 12th.

Musberger, R. (2014). *Single Camera Video Production*. Routledge, 6th.

Compesi, R. (2019). *Video Field Production and Editing*. Routledge, 8th.

## Methods of Instruction

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

## Methods of Evaluation

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

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**Created/Revised by:** Donnelly, Daniel

**Date:** 11/09/2020

## 2022 Consumer Confidence Report

Water System Name: RICHVALE ELEMENTARY SCHOOL # CA0400062 Report Date: August 2023

*We test the drinking water quality for many constituents as required by state and federal regulations. This report shows the results of our monitoring for the period of January 1 to December 31, 2022 and may include earlier monitoring data.*

**Language in Spanish:** Este informe contiene información muy importante sobre su agua para beber. Favor de comunicarse RICHVALE ELEMENTARY SCHOOL a 530-868-1281 ext. 8106 para asistirlo en español.

**Type of water source(s) in use:** According to SWRCB records, this Source is Groundwater.

**Name & general location of source(s):** Your water comes from 1 source: Main Well  
5236 Church Street, Richvale CA

**Drinking Water Source Assessment information:** Assessment was done using the Default Groundwater System Method  
A source water assessment was conducted for the Main Well in 2002 and updated in 2010.

### Acquiring Information:

For more information you may contact:

Butte County Public Health Department, Division of Environmental Health

Butte County Environmental Health Program Manager

202 Mira Loma Drive, Oroville, CA 95965. You may request a summary of the assessment be sent to you by contacting the Department at the above address or by calling (530) 552-3880.

**Time and place of regularly scheduled board meetings for public participation:** Board meetings are held on the second Wednesday of the month at 7 p.m. at Biggs Unified School District board meeting room at 300 B Street, Biggs CA 95917

**For more information, contact:** John Strattard, Richvale Elementary School Phone: (530) 868-1281 x 8106

### TERMS USED IN THIS REPORT

**Level 1 Assessment:** A Level 1 assessment is a study of the water system to identify potential problems and determine (if possible) why total coliform bacteria have been found in our water system.

**Level 2 Assessment:** A Level 2 assessment is a very detailed study of the water system to identify potential problems and determine (if possible) why an *E. coli* MCL violation has occurred and/or why total coliform bacteria have been found in our water system on multiple occasions.

**Maximum Contaminant Level (MCL):** The highest level of a contaminant that is allowed in drinking water. Primary MCLs are set as close to the PHGs (or MCLGs) as is economically and technologically feasible. Secondary MCLs are set to protect the odor, taste, and appearance of drinking water.

**Maximum Contaminant Level Goal (MCLG):** The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by the U.S. Environmental Protection Agency (U.S. EPA).

**Maximum Residual Disinfectant Level (MRDL):** The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

**Maximum Residual Disinfectant Level Goal (MRDLG):** The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

**Primary Drinking Water Standards (PDWS):** MCLs and MRDLs for contaminants that affect health along with their monitoring and reporting requirements, and water treatment requirements.

**Public Health Goal (PHG):** The level of a contaminant in drinking water below which there is no known or expected risk to health. PHGs are set by the California Environmental Protection Agency.

**Regulatory Action Level (AL):** The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.

**Secondary Drinking Water Standards (SDWS):** MCLs for contaminants that affect taste, odor, or appearance of the drinking water. Contaminants with SDWSs do not affect the health at the MCL levels.

**Treatment Technique (TT):** A required process intended to reduce the level of a contaminant in drinking water.

**Variations and Exemptions:** Permissions from the State Water Resources Control Board (State Board) to exceed an MCL or not comply with a treatment technique under certain conditions.

**ND:** not detectable at testing limit

**ppm:** parts per million or milligrams per liter (mg/L)

**ppb:** parts per billion or micrograms per liter (µg/L)

**ppt:** parts per trillion or nanograms per liter (ng/L)

**ppq:** parts per quadrillion or picogram per liter (pg/L)

**pCi/L:** picocuries per liter (a measure of radiation)

**Sources of Drinking Water and Contaminants that May Be Present in Source Water:** The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

**Contaminants that may be present in source water include:**

- *Microbial contaminants*, such as viruses and bacteria, that may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- *Inorganic contaminants*, such as salts and metals, that can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- *Pesticides and herbicides*, that may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- *Organic chemical contaminants*, including synthetic and volatile organic chemicals, that are byproducts of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, agricultural application, and septic systems.
- *Radioactive contaminants*, that can be naturally-occurring or be the result of oil and gas production and mining activities.

**Regulation of Drinking Water and Bottled Water Quality:** In order to ensure that tap water is safe to drink, the U.S. EPA and the State Board prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. The U.S. Food and Drug Administration regulations and California law also establish limits for contaminants in bottled water that provide the same protection for public health.

**About Your Drinking Water Quality - Drinking Water Contaminants Detected:** Tables 1, 2, 3, 4, 5, 6, 7, 8 and A list all of the drinking water contaminants that were detected during the most recent sampling for the constituent. The presence of these contaminants in the water does not necessarily indicate that the water poses a health risk. The State Board allows us to monitor for certain contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of the data, though representative of the water quality, are more than one year old. Any violation of an AL, MCL, MRDL, or TT is asterisked. Additional information regarding the violation is provided later in this report.

TABLE 1 – SAMPLING RESULTS SHOWING THE DETECTION OF COLIFORM BACTERIA					
Microbiological Contaminants	Highest Number of Detections	No. of months in violation	MCL	MCLG	Typical Source of Bacteria
E. Coli	(in the year 2022) 0	0	(a)	0	Human and animal fecal waste

(a) Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli.

TABLE 2 – SAMPLING RESULTS SHOWING THE DETECTION OF LEAD AND COPPER								
Lead and Copper (complete if lead or copper detected in the last sample set)	Sample Date	No. of Samples Collected	90 <sup>th</sup> Percentile Level Detected	No. Sites Exceeding AL	AL	PHG	No. of Schools Requesting Lead Sampling	Typical Source of Contaminant
Lead (ppb)	(Jun 21, 2022)	5	0	0	15	0.2	0	Internal corrosion of household water plumbing systems; discharges from industrial manufacturers; erosion of natural deposits
Copper (ppm)	(Jun 21, 2022)	5	0.121	0	1.3	0.3	Not applicable	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives

**TABLE 3 – SAMPLING RESULTS FOR SODIUM AND HARDNESS**

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	MCL	PHG (MCLG)	Typical Source of Contaminant
Sodium (ppm)	(1992)	8	n/a	None	None	Salt present in the water and is generally naturally occurring
Hardness (ppm)	(1992)	79	n/a	None	None	Sum of polyvalent cations present in the water, generally magnesium and calcium, and are usually naturally occurring

**TABLE 4 – DETECTION OF CONTAMINANTS WITH A PRIMARY DRINKING WATER STANDARD**

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	MCL [MRDL]	PHG (MCLG) [MRDLG]	Typical Source of Contaminant
Arsenic ( $\mu\text{g/L}$ )	(2020)	2	n/a	10	0.004	Erosion of natural deposits; runoff from orchards; glass and electronics production wastes.
Nitrate as N ( $\text{mg/L}$ )	(2022)	1.0	n/a	10		Runoff and leaching from fertilizer use; leaching from septic tanks and sewage; erosion of natural deposits
Gross Alpha ( $\text{pCi/L}$ )	(2016)	0.466	n/a	15	(0)	Erosion of natural deposits.

While the Gross Alpha test result was below the detection limit for required reporting, the result was higher than the (MCLG).

**TABLE 5 – DETECTION OF CONTAMINANTS WITH A SECONDARY DRINKING WATER STANDARD**

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	SMCL	PHG (MCLG)	Typical Source of Contaminant
Chloride ( $\text{mg/L}$ )	(2005)	6	n/a	500	n/a	Runoff/leaching from natural deposits; seawater influence.
Specific Conductance ( $\mu\text{S/cm}$ )	(2005)	190	n/a	600	n/a	Substances that form ions when in water; seawater influence.
Total Dissolved Solids (TDS)	(2005)	160	n/a	1000	n/a	Runoff/leaching from natural deposits.
Turbidity (NTU)	(2005)	0.29	n/a	5	n/a	Soil runoff.

Note that the information above is more than 9 years old, and therefore, not required to be reported. It is included for reference only.

**TABLE 6 – DETECTION OF UNREGULATED CONTAMINANTS**

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	Notification Level	Health Effects Language
Hexavalent Chromium ( $\mu\text{g/L}$ ) **	(2017)	5.2	n/a	100 (US EPA)	Discharge from electroplating factories, leather tanneries, wood preservation, chemical synthesis, refractory production, and textile manufacturing facilities; erosion of natural deposits
Vanadium ( $\text{ug/L}$ )	(2017)	27	n/a	50	Vanadium exposures resulted in developmental and reproductive effects in rats.

\*\* Note that the MCL for Hexavalent Chromium was 10  $\mu\text{g/L}$  in California. It was suspended a few years ago in order for a longer review process to be completed. Hexavalent Chromium is expected to be reinstated with an MCL in the Primary Drinking Water Standard later in 2023 or in 2024.

**TABLE 7 – SUMMARY INFORMATION FOR VIOLATION OF A MCL, MRDL, AL, TT OR MONITORING REPORTING REQUIREMENT**

**A Violation was received for** failure to submit the required routine bacteriological analysis report for **NOVEMBER 2022**. The school subsequently has contracted with a certified drinking water system operator to assist the school with sampling for bacteria and other possible contaminants in a timely manner.

**TABLE 8 – SAMPLING RESULTS SHOWING FECAL INDICATOR-POSITIVE GROUNDWATER SOURCE SAMPLES**

NONE DETECTED

**TABLE A – ADDITIONAL DETECTIONS (This information is not required to be reported.)**

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	Notification Level	Typical Source of Contaminant
pH (units)	(2005)	7.8	n/a	n/a	n/a

**Additional General Information on Drinking Water**

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the U.S. EPA’s Safe Drinking Water Hotline (1-800-426-4791).

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. U.S. EPA/Centers for Disease Control (CDC) guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Lead-Specific Language: If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. **RICHVALE ELEMENTARY SCHOOL** is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you do so, you may wish to collect the flushed water and reuse it for another beneficial purpose, such as watering plants.] If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline (1-800-426-4791) or at <http://www.epa.gov/lead>.

**Source Water Protection Tips for Consumers**

Protection of drinking water is everyone’s responsibility. You can help protect your community’s drinking water source in several ways:

- Eliminate excess use of lawn and garden fertilizers and pesticides – they contain hazardous chemicals that can reach your drinking water source.
- Pick up after your pets.
- Dispose of chemicals properly; take used motor oil to a recycling center.

Volunteer in your community. Find a watershed or wellhead protection organization in your community and volunteer to help. If there are no active groups, consider starting one. Use U.S. EPA’s Adopt Your Watershed <https://nepis.epa.gov/Exe/ZyPDF.cgi/2000412M.PDF?Dockey=2000412M.PDF> or for Tools and Resources to protect watersheds visit <https://www.epa.gov/hwp/tools-and-resources-protect-watersheds>



**Water Conservation Tips for Consumers**

Did you know that the average U.S. household uses approximately 400 gallons of water per day or 100 gallons per person per day? Luckily, there are many low-cost and no-cost ways to conserve water. Small changes can make a big difference – try one today and soon it will become second nature.

- Take short showers – a 5 minutes shower uses 4 to 5 gallons of water compared to up to 50 gallons for a bath.
- Shut off water while brushing your teeth, washing your hair, and shaving and save up to 500 gallons a month.
- Use a water-efficient showerhead. They are inexpensive, easy to install, and can save you up to 750 gallons a month.
- Run your clothes washer and dishwasher only when they are full. You can save up to 1,000 gallons a month.
- Water plants only when necessary.
- Fix leaking toilets and faucets. Faucet washers are inexpensive and take only a few minutes to replace. To check your toilet for a leak, place a few drops of food coloring in the tank and wait. If it seeps into the toilet bowl without flushing, you have a leak. Fixing it or replacing it with a new, more efficient model can save up to 1,000 gallons a month.
- Adjust sprinklers so only your lawn is watered. Apply water only as fast as the soil can absorb it and during the cooler parts of the day to reduce evaporation.
- Teach your kids about water conservation to ensure a future generation that uses water wisely. Make it a family effort to reduce next month's water bill!
- Visit <https://www.epa.gov/watersense> for more information.

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

Item 14 D

Purpose

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

Description of Services

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

<b>Facility Usage Amount:</b>	\$ 21,622
<b>Custodial Services Amount:</b>	\$ 39,776
<b>Snack Administration:</b>	\$ 18,899
<b>Support Staff:</b>	\$ 5,000
May include but not limited to front office support, and data collection assistance.	
<b>Administration:</b>	\$ 7,500
May include but not limited to representation in governance and evaluation, recruitment, outreach, communication, use of equipment, copier, desk space, technology and the integration of existing educational, enrichment, health, and recreational programs and services.	
<b>ELO-P Contract Funds:</b>	\$ 70,449**
<b>In-kind dollar amount of program support:</b>	<b>\$ 163,246</b>

Terms

The terms of this MOU shall commence on July 1, 2023 and shall extend through June 30, 2024. This MOU may be modified or terminated in thirty (30) days upon written notice of intention to terminate the agreement with or without cause.

**Biggs Unified School District**

**Butte County Office of Education**

\_\_\_\_\_  
 Doug Kaelin - Superintendent

\_\_\_\_\_  
 Mary Sakuma – Superintendent

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Date

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

Snack/Supper administration cost estimate based on prior year’s attendance (total number of students served x \$1.17/\$4.95).

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

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

## Expanded Learning Opportunities Program Plan

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

Contact Name: Superintendent Doug Kaelin

Contact Email: dkaelin@biggs.org

Contact Phone: 530-868-1281

List of school sites that the LEA selected to operate the Expanded Learning Opportunities Program (ELO-P).

1. Biggs Elementary
2. Richvale Elementary

**Please note that Biggs Unified is part of the Butte County Office of Education (BCOE) Expanded Learning Collaborative. To create a single, comprehensive program, BUSD, very closely resembles the BCOE ASES program plan. BUSD has been given the opportunity to fine-tune each question with details unique to our program, while still embracing the ongoing efforts of the BCOE ASES/ELO-P collaborative.**

**Instructions:** Use the following worksheet to indicate the target population for each program. (For example: Homeless, Foster Care, English Language Learner, etc.)

Site Name	Sub-Groups	%
Biggs Elementary	Socioeconomically Disadvantaged	66.6
	English Language Learners	10.5
	Students Experiencing Homelessness	14.0
	Foster Youth	2.7
Richvale Elementary	Socioeconomically Disadvantaged	21.4
	English Language Learners	4.8
	Students Experiencing Homelessness	0
	Foster Youth	0

*State average for Foster Youth: .5%*

*State average for Students Experiencing Homelessness: 3.2%*

## **Butte County Office of Education Expanded Learning Program**

***“Empowering young people to create a better tomorrow through creativity and problem solving”***

### **Who are we?**

The BCOE Expanded Learning Program serves students at 25 school sites throughout Butte County. We serve 14 elementary school sites, 5 middle/junior school sites and 6 TK-8 sites. All services are delivered directly to students on their respective school sites. We do not operate any off-site programs.

All program sites including Biggs, operate from the regular school day release time until at least 6:00 p.m. Sites are open for operation for a minimum of three hours each day that school is in session. On minimum days, students are served from the minimum school day release time until 6:00 p.m. Program is closed when school is not in session.

All sites engage in the Continuous Quality Improvement (CQI) process. Site Coordinators with support from their Area Coordinators track program improvement through CQI goal setting, action step documentation, and evidence collection.

Prior to the fires, Butte County had the highest ACEs scores in California. The raging forest fires only made a bad situation, worse. Many of our students, parents and staff are traumatized. Many are currently experiencing PTSD and older students are seeking detrimental means to numb the pain (alcohol, drugs, cutting, etc.). Unfortunately, we have also experienced an increase in youth suicide.

Butte County is resilient and will do everything within our power to remain positive. We are rebuilding the many communities that we lost with unending support, hope, positivity and love.

Please note that this program plan was collaboratively designed to exemplify what our entire program looks like and/or strives to be. Remember that each site is unique and our staff design a program to meet the needs of the students, families and school site staff at their respective sites.

# Expanded Learning Opportunities Program

## 1–Safe and Supportive Environment:

- **If the program will be located off campus, describe how students will travel safely to and from the program site.**

All of our after school and summer programs are located on the Biggs Elementary school campus site.

- **Describe the initiatives and measures that will be taken by the program to create safety procedures that are aligned with the instructional day, including regular staff training and practice drills with students and staff.**

All after school program staff are required to wear identifying articles of clothing (t-shirt, sweatshirt or apron) or a BCOE photo ID badge while on campus.

All managers and staff engaged in youth recreation are required to have current first aid and CPR certificates. In addition, BCOE makes these trainings available to any interested staff person at no cost.

All sites partner with the regular day to assure continuity between the school day and after school program. To the best of our ability, we follow the regular school-day rules, policies and procedures. In addition, we have established our own Emergency Preparedness Guide that includes emergency protocols unique to after school as well as special inserts pertaining to natural disasters – Emergency Flood and Wildfire Protocols. Each red Emergency Preparedness Guide contains an emergency drill log that is audit checked quarterly by Area Coordinators for compliance.

Our Parent and Student Handbook clearly defines our approach to discipline. Students are aware that there are consequences for lack of judgement and disruptive and or unsafe behavior. Staff assure that students understand the “why”. Why am I being disciplined, what could I have done differently, and what can I do in the future to avoid this type of situation.

Annually, after school program staff are mandated to complete a vast list of trainings covering the following key safety areas:

- Integrated Pest Management
- Youth Suicide Awareness, Prevention and Postvention
- Mandated Reporter: Child Abuse and Neglect
- Sexual Harassment Policy and Prevention
- Blood Borne Pathogen Exposure and Prevention
- Cyber Security Awareness
- FEMA Emergency Preparedness

In addition, staff participate in site-based trainings coordinated through their partner districts.

Site Coordinators work closely with regular day staff and administrators to assure that student and family needs are being met. Staff also work with other BCOE departments such as Homeless & Foster Youth, School & Community Mental Health & Wellness, Student Health & Prevention, and CalKidz.

Most importantly, our staff embraces an asset-based approach to student engagement/interaction. Focusing on the positive is far more productive and beneficial.

- **Describe how the program will provide a safe and supportive environment that provides for the developmental, social-emotional, and physical needs of students.**

Over the past few years, the program has dealt with the serious nature of student trauma and the lack of staff self-care by taking a series of measures to help build a stronger social/emotional program. The following key measures have taken place:

- \* Purchased the Mind-Up Curriculum and developed specific grade-level activities to assist students in becoming more self-aware and able to self-manage their behaviors.
- \* Mindfulness and Pear cards have provided quick and easy mindful activities for staff to use before, during and after transition.
- \* All sites are embedding the Random Acts of Kindness Foundation social emotional learning curriculum for grades TK – 8<sup>th</sup>. We have taken this highly effective, evidence-based curriculum into all of our after school classrooms. By including a focus on equity, staff self-care, and digital citizenship, we are excited about implementing a more engaging, relatable, and inclusive curriculum.
- \* Staff are encouraged to embed mindful activities throughout the after school program to help students self-regulate emotions which has helped lessen disruptive behaviors and discipline issues.
- \* The program continually strives to have all staff trained in being trauma informed. Trauma informed staff are better able to provide an inclusive environment for all students. We want all staff to address student issues from an asset-based approach. Our students deserve to be reminded how awesome they are; how important they are and how special they are. All interactions with students should be positive, upbeat learning experiences. Most importantly, over time our staff has learned the importance of listening!

- \* On an ongoing basis, the program provides a vast array of self-care opportunities to aid staff in reducing stress, trauma and overwhelm. We truly believe that it is detrimental for staff to continually care for others while avoiding ones' self-care. Staff are encouraged to engage in wellness activities such as yoga, mindful breathing, meditation, etc. Staff that are socially and emotionally healthy can better serve students. This has been vitally important during our current staffing shortage. Staff have been spread very thin trying to serve as many students as possible during this difficult time.

All staff have been encouraged to utilize the BCOE Employee Assistance Program. The program provides low and no cost counseling and therapeutic opportunities for those needing assistance and support.

- \* For the past 18 months, BCOE has contracted with HearYou.org which provides staff access to mental health resources and counseling at no cost.
- \* By listening, engaging, and supporting our students, we strive to provide a program that is emotionally, developmentally and physically welcoming to all.

Many actions and or activities implemented over the past couple of years have been more reactive than intentional. We have sought "bandages" to fix our issues resulting from our ongoing traumatic experiences. Moving forward we are being more proactive and intentional. We are currently embedding the CASEL 5 into our program; Self-Awareness, Self-Management, Social Awareness, Relationship Skills, and Responsible Decision Making. The CASEL 5 will be taught and applied to create an equitable learning environment that enhances all students' social, emotional, and academic learning. Currently, all that we do in our program is viewed through a social/emotional lens, to assure we are supporting the "Whole Child".

## **2–Active and Engaged Learning:**

- **Provide examples of best practices, including research or evidence-based practices that were used to guide the planning of educational literacy and educational enrichment activities that will align with the regular school day to enhance academic performance achievement and positive youth development.**

An expansive curriculum resource library has been developed to provide diverse learning opportunities through a balanced variety of activities that support the social, emotional, physical and cognitive growth of students with a strong emphasis on enhancing regular school day performance. The diversity in activities maintains student and staff interest and engagement.

Surveys and continuous quality improvement assessments from site coordinators, site principals, teachers, students and parents along with current educational trends are used to guide the development of trainings and curricula to provide the most technologically advanced and engaging STREAM opportunities available. Buy-in from all involved is beneficial to the continuity of learning between the regular day school and the after school program.

The scope and sequence of all curricula align with grade level standards and have user-friendly lesson plans that have clear goals and objectives. Each lesson is designed to provide opportunities for thought-provoking discussion, critical thinking and collaborative interaction.

**Describe the planned program activities and how they will:**

- a. Provide positive youth development.**
- b. Provide hands-on, project-based learning that will result in culminating products or events.**

We have embraced hands-on, project-based learning which provides positive youth development through active exploration of real-world scenarios and challenges. Presenting challenges to work through encourage critical thinking skills, teamwork, decision making and self-management. These activities lead to the development of 21<sup>st</sup> Century marketable and applied skills.

Examples of hands-on project-based learning that provide positive youth development:

Piper Curriculum – Over the course of 6 weeks students collaborate in groups to build a working computer that plays Minecraft (a popular video game). Once assembled feedback from the digital game requires students to manually manipulate the circuit board to move through the game. Each day students document challenges and problem-solving techniques used in both building the computer and moving through the game.

At the end of the 6 weeks students showcase their working computers and present their collaborative critical thinking skills.

4-H Cooking Academy - The 4-H Cooking Academy is developed for young people who are just learning to cook and bake. The curriculum covers kitchen and food safety, basic food preparation, and nutrition. Learning by doing is the best way to learn food preparation skills. Young people learn important life skills that they will use as they grow and become independent, responsible adults. Cooking is an art as well as a science so youth can learn a lot about themselves and their passion for the culinary arts through this curriculum experience.

Throughout the curriculum, students get to taste and compare the food items that they prepare.



[Paxton/Patterson Career Discovery Labs](#) – Pathways start here for students by integrating everyday work with grade level math, science, reading, and critical thinking. These hands-on experiences align with 12 key career cluster skill areas and knowledge standards to help students discover their unique interests and talents. We use the kits during both Summer Enrichment and After School.

At the conclusion of each kit, student teams debrief and discuss their findings.

Curriculum Focus Areas		
Alternative Energy	Computer Science	Design/Pre-Construction
Electricity	Engineering	Environment & Ecology
Flight Principals	Forensic Science	Health Science
Manufacturing/Production	Nutrition & Wellness	Robotics

- **If applicable, explain how the planned program activities are based on the school and community needs for a summer supplemental program.**

Our summer supplemental program provides enrichment opportunities to reduce learning loss, continue to develop and strengthen student learning skills, support social and emotional learning, reinforce regular day academics and keep students safe, engaged and fed. In all of our districts, the regular day teachers provide breakfast and academic instruction between the hours of 7:30 – Noon, while BCOE staff provide lunch and enrichment between the hours of 11:30 and 5:15.

Site	ASES	ELO-P	Site	ASES	ELO-P
Berry Creek	X		Nord		X
Biggs	X	X	Oakdale	X	X
Cedarwood	X	X	Ophir		X
Studios@Central		X	Palermo	X	X
Concow			Plumas	X	X
Golden Hills		X	Poplar	X	X
Helen Wilcox	X	X	Richvale	X	X
Honcut	X	X	Sierra	X	X
Ishi	X	X	Stanford		X
McKinley		X	Sycamore		X
Manzanita		X	Wilson	X	X
Nelson	X	X	Wyandotte	X	X

### 3–Skill Building:

- **Describe how the program educational literacy and educational enrichment activities are expected to contribute to the improvement of student academic achievement as well as overall student success.**

Educational Literacy: Over the years the program has adopted a number of literacy programs to support and improve student academic achievement, however, through collaborative feedback and input and support from the Tehama County Department of Education’s SERRF Program, we have launched *Read to Self*. *Read to Self* is the first component to the Daily 5 Program that fosters literacy independence. The SERRF Program has witnessed improvement in student academic achievement since implementing *Read to Self* in the fall of 2018. The *Read to Self* component of the Daily 5 Program, provides a way for staff to structure literacy time to increase student independence and allow for individualized attention in small groups and one-on-one. It aids students in developing independence, reading stamina, and accountability.

*Read to Self* is a structured reading program that includes demonstrating, teaching, guiding, monitoring, evaluating and goal setting along with voluntary reading of books that the students choose. *Read to Self* was implemented program-wide during the 2022-2023 school year, while affording sites the opportunity to continue existing literacy programs should they choose.

Educational Enrichment: The program is fortunate to have a vast array of educational enrichment activities and curricula that support student academic achievement and success in its Curriculum and Resource Library. When deciding to purchase a curriculum the program reviews its content to determine if it falls within one of the three 21<sup>st</sup> Century Themes; Life and Career Skills; Learning and Innovation Skills; or Information, Media and Technology Skills. To assure student engagement, we also seek youth input prior to purchasing. Of equal importance, is determining if the curriculum promotes critical thinking, communication, collaboration and creativity. We also make sure that the curriculum is relevant and engaging for all age groups and skill levels.

Some of our most popular curricula include:

<b>Exploration MARS</b>	<b>SPARK</b>	<b>VEX Go</b>
<b>Sphero Bolt</b>	<b>Google Expeditions</b>	<b>Bee Bots</b>
<b>Dot &amp; Dash</b>	<b>Cubelets</b>	<b>Piper</b>
<b>Ozobots</b>	<b>Science of Super Powers</b>	<b>Skillastics</b>
<b>BrickLAB Zoo</b>	<b>Happy Camper Engineering</b>	<b>PCS Edventures Video Production</b>
<b>Boomwhackers</b>	<b>4-H Aerospace Adventures</b>	<b>PCS Edventures Eggs-traordinary Physics</b>
<b>Junk Drawer Robotics</b>	<b>4-H Teaming with Insects</b>	<b>4-H Project Butterfly Wings</b>
<b>4-H Cooking Academy</b>	<b>PCS Edventures Unleash Your Wild Side</b>	<b>PCS Edventures Oceanic Exploration</b>

<b>MathStart</b>	<b>4-H Exploring Your Environment</b>	<b>To Name a Few...</b>
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To strengthen the learning impacts of our curricula, we are incorporating the Paxton/Patterson College & Career Labs into our program. Twelve career pathways entice students by integrating everyday work with grade level math, science, reading, and critical thinking. These hands-on experiences align with career cluster skills and knowledge standards to help students discover their unique interests and talents.

- **Explain how the planned program activities are based on the school and community needs for a before school, after school and/or supplemental program.**

Prior to the start of school, our Site Coordinators meet with their principals and teachers to discuss curricula focus areas and programming goals for the coming year. Most if not all request curricula that focus on technology and its applications. Most sites don't have the technology inventory that we have and they are excited for their students to have the opportunity for more hands-on group work exploring science, technology, engineering and math. Throughout the year, Site Coordinators discuss programming options and focus areas with their principals, teachers, parents and students to assure we are meeting the needs of the larger collaborative community.

After years of summer programming we have determined that students and parents prefer week-long theme camps. Each of our theme camps are meticulously developed to engage all students regardless of age or ability. We strive to have all students engaged in a learning process that includes creativity, critical thinking, collaboration and use of effective communication.

Some of our most popular theme camps include: Super Science Lab, Top Chef, VEX Robotics, Creativity stARTS Here, Coding Magic, Art Around the World, Fuel and Fitness, Multimedia Madness, Technology Exploration and Challenge Quest.

#### **4–Youth Voice and Leadership:**

- **Describe how student feedback, assessments, evaluations, and integration with the instructional day will be used to guide the development of training, curricula, and projects that will meet students' needs and interests.**

Sites gather student data on an ongoing basis to assess their interests in particular subjects or activities. When developing a site's 6 – 8 week schedule, students are given a number of enrichment activities to choose from that were carefully selected from either the Curriculum and Resource Library at BCOE or the sites own resources after in-depth discussions with teachers and administrators. Whenever possible enrichment activities are directly linked with the regular school day academic curriculum.

If a particular topic of interest arises and resources are unavailable on site or at BCOE, sites have the opportunity to draft a curriculum proposal, which will allow administrative staff to research purchase options. The Program Director and/or Program Coordinator will also network with other programs in the Region to determine if a “like” curriculum has already been developed or purchased and determine how successful it was or is.

In some cases, sites will encourage older students to draft the curriculum proposal and do the research regarding availability, cost, and purchasing options. Encouraging the students to do the research helps to strengthen their “real world” skills, and bring attention to varying product costs, shipping costs and variety of products available. They can then present their findings to the Site Coordinator, who will then work with the students on budget availability and next steps.

- **Describe the opportunities provided to students where they can share their viewpoints, concerns, or interests (i.e., student advisory group) that will impact program practices, curricula, or policies, including opportunities for student leadership.**

Most sites engage in focus groups and/or sticky note/dot assessments at the end of each 6 – 8 week curriculum to assess student satisfaction. Student led discussions focus on likes and dislikes, along with the steps the students would take to improve a curriculum or activity. Students are asked to assist in the development and planning of the next 6 – 8 week schedule. Student input and buy-in are critical for student ownership and engagement.

Some sites have Leadership Enrichment Clubs where students assess and map their community to determine areas of need. During the Camp and Bear Fires students decided to conduct clothing and foods drives to support those who lost homes or who were displaced and unable to return home. Students are very perceptive, and when asked how they might help with a community situation, they can be very creative and energetic about making it happen.

Student leadership opportunities vary from site to site. Some of our middle school sites have collaborated with the local Kiwanis to establish Key Clubs for student community service and leadership. Several of our local Key Clubs participate in our Annual Fiesta Days Parade by building floats promoting their after school programs and their community service efforts. Most sites select a community service activity to build community relations and to help students build social-awareness. Some examples include coin and blanket drives to support the Humane Society, make decorations for a local senior care facility, and send thank you cards to local firefighters and first responders.

Many of our elementary school sites have incorporated the “You Were Found Being Awesome” campaign. Each day a student is selected to serve as the individual responsible for awarding good behavior coins to students recognized for good behavior, for helping others, for being kind, etc. Students selected to

receive good behavior coins are recognized by having their name added to the daily “You are Awesome” white board.

Establishing an asset based approach to recognizing student behavior builds a culture of doing good and being kind. It also aids in trauma recovery when an environment fosters positivity. We value our students and having them recognize and praise their classmates helps to build compassion, self-awareness and strengthen relationships.

- **Describe how students in lower grades will be able to make choices when participating in program activities, and how students in higher grades will actively exercise their leadership skills by addressing real world problems that they identify in their communities (e.g., service learning).**

Much of this question has been answered in the previous two questions. Regardless of grade-level, student input is always sought, so quality continuous improvement can take place. Sticky note/dot assessments are a great way to engage younger students. Using colored coded sticky notes/dots for “like” and “dislike” is a great way to engage non-readers and English Language learners. You can also have younger students place sticky note/dots to show preference for certain subject areas or activities. Some sites have them gather in certain areas of the cafeteria noting their preference for a particular subject or activity.

Leadership Enrichment Clubs are where young leaders can gather to share ideas and determine community service and service learning activities to serve their local community. Leadership Clubs may only have 15 to 20 interested students who serve as the planners and organizers of special events or activities, but you can have the entire after school program involved in the campaign or service work. Program-wide efforts enhance social awareness, responsible decision-making and self-awareness of those involved. These types of activities fit well into our program’s SEL program goals.

## **5–Healthy Choices and Behaviors:**

- **Describe the types of healthy practices and program activities that will be aligned with the school wellness plan.**

Our programs focus on three key factors that contribute to a student’s overall health; social-emotional health, physical health and nutritional health. In close partnership with the regular day, two sites met the rigorous guidelines to be recognized as Healthy Behavior Sites. About the time the initial campaign was discontinued we had four sites deep in the process to achieve certification. In partnership with the Regional Lead, she visited, inspected and certified our four sites and recognized their accomplishments at our Annual Regional Leadership Conference. Today, other sites are following the lead of our Healthy Behavior Sites, so they can provide an environment that supports a healthy lifestyle.

Social-Emotional Health: Many of our students and families have suffered

emotional turmoil resulting from the number of natural disasters in our community. Our programs noticed that students were struggling with how to handle their fears and pent up emotions.

With the support of our districts we started to delve into a number of mindful practices to support students and staff. We found that many of our staff were overwhelmed and needed to invest in self-care. We firmly believe that we can't support our students and families if we don't care for ourselves. So, we established a two-prong approach to creating a safer and more supportive student environment by developing curricula and professional development opportunities that support both students and staff. We purchased and implemented the MindUp curriculum which resulted in a significant decrease in negative student behavior, so much so that regular day teachers commended the after school program for its efforts and replicated the mindful protocols during the regular day. The MindUp curriculum embraces a scientific approach to mindful practice through a deep understanding of brain science and the foundation that students have the ability to "step away" and seek personal space and time to control and regulate their own behavior. We knew we were doing something right when students asked to step away for self-time, so they could engage in mindful breathing and or self-control behaviors. Through the ongoing support of program staff, students felt empowered, and embraced further mindful activities throughout the day.

To support our mindful efforts, the sites were provided with the MindUp curriculum, mindful activities cards, mindful site-based coaching and other creative mindful resources. Additional mindful activities include, breathing techniques, healing circles, journal writing, gratitude discussion groups and small group interactions with BCOE School and Community Mental Wellness Advisors.

After the historic Camp Fire, Bear (North Complex) Fire and the COVID Pandemic, we are thankful for and continue to imbed our mindful practices supporting emotionally healthy students.

Physical Health: We take a two-prong approach to physical activities during the after school program. We have students that would spend their entire day engaged in sports and others who do all they can to avoid it. To the best of our abilities we design a schedule that engages both groups. We also engage all students in a variety of large group activities from a variety of curricula. A few site favorites include the CATCH curriculum, the SPARK curriculum, Skillastics and our intramural sports program. Regardless the activity, students are taught and modeled good sportsmanship, basic skills, rules and how to be a thoughtful team player.

We also have a strong partnership with the Feather River Recreation and Park District to provide intra-mural sports to our middle school students grades 6-8. Organized sports include, soccer, flag football, volleyball and basketball.

We also embed physical activity in a number of our mindful activities. During

transition we may engage students in a short nature walk, or a See/Hear/Smell Trek.

#### Nutritional Health:

When engaging our students in nutritional activities we try to focus on crops grown within our community. We want our students to be aware of the bounty of agricultural products and produce grown in our county. We have been fortunate to partner with the BCOE CalKidz program that supports nutritional meals and education to low-income students and families. The CalKidz program, in partnership with California State University Chico and our local food bank, has coordinated an array of learning opportunities, such as, farmers markets, cooking curriculum, Top Chef Competition, cultural cooking and taste testing for our students and families. These events showcase an assortment of local produce and crops making students and their families more aware of the agricultural bounty of Butte County.

The CalKids program also hosts a number of learning opportunities for our students with their mobile food truck. The truck travels from site to site highlighting a variety of nutritious food options for students and families. The students also have an opportunity to cook on the truck as well as taste test their creations. These types of hands-on opportunities are wildly exciting for our more remote and Frontier sites.

We also partner with the Center for Healthy Communities and CalFresh, who conduct site-based learning opportunities for our students. The Center for Healthy Communities works with Chico State Nutrition, Physical Education and Liberal Studies students to deliver a variety of developmentally appropriate, research-based nutrition and physical activities that support student learning.

We also cherish the opportunities we have with the Butte County Cooperative Extension Master Gardeners who help us plan, build and nurture our school-site gardens. Students learn about the germination of seeds, how plants “breathe”, and how plants grow into mature produce which helps them maintain a healthy and well-balanced diet.

Since we focus on the whole child, it is vital that we model the behaviors we expect our students to embrace, in order for them to become healthy adults. Activities conducted during the after school program meet the District/School Wellness Guidelines and in some cases exceed them. Only water or water with the essence of fruit or vegetables is allow during the program. Nutritional awards/treats must be healthy and limited in their sugar and carbohydrate content.

- **Describe how the program will incorporate healthy nutritional practices, and the types of daily developmentally appropriate and/or research-based physical activities the program will conduct. Include any collaborative partnerships with wellness organizations.**

Portions of this question, have already been addressed in the aforementioned areas of Social-Emotional, Physical and Nutritional Health.

Site staff are aware that they must serve as mentors and must also abide by their District/School Wellness Guidelines. This includes bringing items on site, such as soda, coffee, energy drinks and non-healthy food items. Items brought to campus must be healthy and not in conflict with a wellness plan or curriculum.

Sites also design and implement enrichment activities that are healthy and promote a healthy lifestyle. If a cooking curriculum is selected, it must provide a healthy food item, in addition, to educating students on why the particular food item was selected and how other food items compare nutritionally. The goal is to have students think about and understand the implications of certain food choices. We want to empower students to make healthy choices because healthy students are better learners.

Sites provide an array of physical activities to engage all students ranging from organized sports to individual physical activities, such as walking, yoga and dance. We understand that not all students enjoy organized sports and some make the personal choice to not be active. In our program we want students moving and engaging in healthy activities that are age and developmentally appropriate. We want students to understand the importance of incorporating movement and physical activity into their day because it also helps with their social-emotional well-being. Movement eases stress and anxiety and students should understand that they can incorporate lifestyle changes that benefit their emotional health which can lead to becoming a better learner.

To create a more inclusive program, staff work closely with district special education teachers to assure that students with physical and emotional boundaries benefit and engage in our activities.

Some of our community partners include, CalKidz, Cooperative Extension, Center for Healthy Communities, CalFresh, Local Food Banks, Raleys Supermarket, California State University, Chico, and Butte College to name a few.

- **Give 3-5 examples of nutritious snacks or meals that follow the California Nutritional Guidelines that are served in your after school program.**

The BCOE After School and Summer Programs have current and up to date MOU agreements with BUSD to provide a nutritious daily snack or supper meal to all after school and summer program participants in accordance with the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program. Each of our districts is independently audited to assure compliance.

Examples include:



## ANYTIMERS Cheese & Turkey Pepperoni Whole Grain Pizza Lunch Kit

Statement of child nutrition food-based meal pattern equivalency:

Each tray (5.58 oz serving) of Cheese & Turkey Pepperoni Lunch Kit provides

1. 2.0 oz equivalent meat/meat alternate
2. 2.0 oz eq. grains
3. 1/8 cup red-orange vegetable for the Child Nutrition Meal Pattern Requirements
4. Lunch kit is also accompanied by choice of low-fat milk
5. When available students are provided a seasonal fresh fruit option

## Cheese Stick, Beef Stick Meal Break

Each serving of Meal Breaks provides:

1. 2.0 oz equivalent meat alternate
2. 1.0 oz equivalent grains
3. ½ cup additional vegetable
4. ½ cup fruit
5. Lunch kit is also accompanied by choice of low-fat milk
6. When available students are provided a seasonal fresh fruit option

## Turkey and Cheese Hoagie Sandwich Meal

Each serving of Sandwich Meal provides:

1. 2.0 oz meat/meat alternate
2. 2.0 oz equivalent grains
3. ½ cup fruit
4. ½ cup additional vegetable
5. Lunch kit is also accompanied by choice of low-fat milk
6. When available students are provided a seasonal fresh fruit option

## 6–Diversity, Access, and Equity:

- **Describe how the program will create an environment that promotes diversity and provides activities and opportunities to celebrate students' cultural and unique backgrounds.**

Our program has worked hard to assure that the staff we hire look like the students we serve. We also strive to have staff work in the communities where they live. We have a very strong Hispanic population in Biggs and we are proud to have Spanish staff supporting Hispanic students.

To be an inclusive program, where our students and families feel welcome, we seek qualified staff who share the same cultural backgrounds and, in most cases,

also speak their native language. Many of our staff serve as translators to help parents and care providers feel welcome and an active participant in their student's educational experience. We also provide registration forms, newsletters, memos, announcement, etc. in Spanish to build a more inclusive Expanded Learning community.

Cultural dance is very popular in our programs. We have staff in Biggs that teach Hispanic dance and have a traveling student dance troupe that attends special community events. Students not only learn native dances and their meanings, but they also learn about cultural attire, festivals, cuisine and celebrations. A great day is when entire school community comes together to celebrate Cinco de Mayo.

- **Describe how the program will reach out and provide support to students with disabilities, English language learners, and other students who have potential barriers to participate in the program.**

We work closely with principals, teachers, and parents to make our program welcoming and safe for all students. We post articles in school newsletters and have web-links on district web sites.

We never make the decision as to whether our program is appropriate for a student. It is always a group decision. We work very closely with parents, care providers and the regular day to assure our program is appropriate and safe for a student to attend. We speak with parents and care providers so they fully understand our program and how it operates. We explain our ratios, enrichment opportunities and daily schedule. We invite parents/care providers to tour the site during the after school program, so they can determine whether or not they feel the program is a good fit for their child.

Site staff meet with teachers on a regular basis to determine which students would academically benefit from our program. We provide a variety of curricula and programs geared towards English language learners. In addition, we have implemented *Read to Self*, which we hope will benefit all students and result in program-wide improvement in reading scores and comprehension.

We work hard to find solutions to our rural access issues, unfortunately, we are limited in our options. Now that many of our sites are becoming proficient in distance learning delivery, we can discuss ways in which we can provide services to all students whether it is on-site or via Zoom/Google Meets.

## **7–Quality Staff:**

- **Describe how the program's administrators will ensure that all staff who directly supervise pupils meet the minimum requirements of an instructional aide.**

Since all staff in our program are BCOE employees, they must meet our minimum qualifications of an instruction aide. They must meet the following criteria:

*Two years (48 completed units) college level course work in recreation, psychology, health, or other related fields; or Associate's degree or higher; or passage of a Butte County Office of Education approved comprehensive Local Assessment Test (CODESP); or passage of another district approved NCLB Local Assessment Test.*

- **Describe the planned recruitment and hiring process for staff and how their experience, knowledge, and interests will be considered.**

Our strong working relationship with the BCOE Human Resources Department and our detailed recruitment and hiring policies and procedures assure us that our hiring practices meet all state, federal and Education Code laws and mandates. As an Affirmative Action/Equal Employment Opportunity/Handicapped IX Employer, we screen all applications noting those who have the experience, knowledge and interests to serve as qualified staff at one of our program sites.

Upon the completion of applicant screening, an Interview Committee reviews and determines the ideal candidates to interview and move through our hiring process. Upon conclusion of interviews, the committee discusses each applicant, reviews their application, discusses their interview and eventually determines the best candidate for the position. Using an internal Expanded Learning screening and interview committee, assures the process is fair, intentional and non-bias. The committee as oppose to an individual is ultimately responsible for hiring Expanded Learning staff.

We also have a strong working knowledge of our Local 436 Bargaining Unit Memorandum of Understanding since two of our positions; School Activity Assistant and School Recreation Assistant are Bargaining Unit positions.

BCOE positions are posted on EdJoin, and in all of our districts, however, the Expanded Learning Program also recruits from Butte Community College and California State University, Chico. We tap into students attaining degrees in Liberal Studies, Physical Education, and Foods and Nutrition, to name a few. Many of our staff move on to be accepted into the Chico State Credentialing Program. We also have Expanded Learning Instagram and Facebook pages where we frequently post available employment opportunities.

Unfortunately, we have faced a serious staffing shortage since the end of the pandemic. Many of our staff have moved out of the community due to natural disasters or other family members losing employment. We also lose many of our staff who are recruited to apply for full-time district positions. Districts value the training and expertise that our staff have acquired while working in our program.

We desperately seek new and innovative ways to connect with potential future employees.

- **Describe the type and schedule for the continuous professional development that will be provided to staff.**

Expanded Learning staff is evaluated on several levels, which ultimately determines their professional development path. All staff engage in Federal and State mandated trainings that create a foundation for all employees, which include, Integrated Pest Management; Youth Suicide Awareness, Prevention and Postvention; Mandated Reporter: Child Abuse and Neglect; Sexual Harassment Policy and Prevention; Blood Borne Pathogen Exposure and Prevention; and Cyber Security Awareness. Management staff also must participate in a day long FEMA Emergency Management training.

Initially, staff is evaluated at 3, 6, and 12 months. After the initial 12 months, staff is then evaluated every two years. During all evaluation periods, managers highlight recommended professional development opportunities based upon the staff person's interests and future goals. A staff person, who is a Liberal Studies student, may have a different professional development path than an Instructional Aide. In addition, as part of the program's CQI process, all staff will have required professional development focusing on staff and student social-emotional health.

Management staff attend a variety of professional development opportunities that strengthen coaching and mentoring skills, program development, youth development strategies, classroom management, leadership skills, managing difficult employees, equity and diversity, along with required CPR and First Aid.

Staff are encouraged to attend any and all regional trainings, most importantly, the Annual Region 2 Professional Development Symposium in August and the Remix Conference in January. These professional development opportunities are outstanding and provide for networking with other staff from throughout the region, serving students in similar programs. Having the opportunity to network with other rural program providers is invaluable.

Staff also attend district sponsored training events that not only strengthen our program, but also creates stronger alignment and a more seamless program.

- **Provide descriptions of the services provided by sub-contractors, if applicable. An organizational chart is recommended.**

Currently our program does not have services provided by sub-contractors other than BCOE

## **8–Clear Vision, Mission, and Purpose:**

- **Describe how the needs of the community, students, parents, and school**

**were identified (i.e. assessment scores, number of students performing academically below grade level, school and community safety data, attendance and truancy rates, and juvenile crime rates, etc.), the resources available, and how those needs will be addressed.**

Butte County is much different than it was before the Oroville Dam crisis in February of 2017. We had the highest ACEs scores in California, but had yet to experience the first of 4 devastating disasters which ultimately changed our landscape. We have spent considerable time trying to heal and determine the best ways to support those with the greatest needs. Each of our communities is vastly different, yet one thing remains the same...we are resilient and we are healing. We have two key focus areas; Social Emotional Academic Development (SEAD) and creating seamless programming for sites with ASES and ELO-P funding. By supporting the healing of our students and families we will be making a huge contribution to the overall health of our community.

- **Describe 3-5 program goals developed from the results of the needs assessment and how will data be collected to evaluate whether program goals are being met.**

#### Program Goal #1:

Equitable learning and working environments are shaped by policies, practices and personal interactions that are explicitly designed to create the equitable experiences that are essential to doing our best work. Intentionally attending to SEAD in the design and facilitation of lessons, meetings and gatherings will help create equity-centered environments in which to work, teach and learn.

Thus, the BCOE Expanded Learning Program and BUSD is committed to implementing and embedding SEAD into all of its programs starting with students engaging in the daily lesson plans provided in the Random Acts of Kindness Foundation, Inc. curriculum, by July 2024.

#### Program Goal #2:

By August 2023, the BCOE Expanded Learning Program and BUSD will have partnered with the BCOE School Ties & Prevention Services Department to provide selected sites with prevention services, homeless education, foster youth services, SEAD, youth leadership opportunities and team building.

#### Program Goal #3:

By June 2024, the BCOE Expanded Learning Program and BUSD will work collaboratively to create a seamless blending of both ASES and ELO-P programs, providing an open door for all interested students to participate in a safe and nurturing environment that provides a vast array

of hands-on enrichment activities that engage students in 21<sup>st</sup> Century skill development.

#### Program Goal #4:

By June 2024, the BCOE Expanded Learning Program and BUSD will work collaboratively to assure all ASES and ELO-P audit and compliance mandates are met.

Goal progress will be determined through the use and completion of each site's Continuous Quality Improvement Plan document. The document highlights which Quality Standard(s) for Expanded Learning will be positively impacted by the goal's success. The plan also includes, activities, individual(s) responsible for activity completion, completion date(s), and evidence of effectiveness. In addition, each site will be equipped with an ELO-P Audit and Compliance Box to gather necessary evidence for pending review.

Evidence of goal effectiveness will include, but is not limited to, pre/post assessments, site SEL engagement logs, surveys, student attendance/academic data, student behavior/incident reports, focus groups, professional development attendance and interviews.

Evidence pertaining to Goal #4 will be dependent upon the success of each sites ELO-P audit in the fall of 2024.

- **Describe how the program has engaged or will engage stakeholders (i.e., Principal, instructional day teachers and other instructional day staff, families, students, program staff, community members, and other community partners) in the creation of the program's mission, vision, goals, and expected outcomes based on the needs of the specific community.**

Several years ago, our collaborative groups decided to move away from a stagnant Mission Statement, to an engaging "Statement of Purpose" with supporting goals and action steps unique to each of our 23 sites.

*By creating unique opportunities, the BCOE Expanded Learning Program and BUSD will...*

- *enrich students' academic experience through technology and hands-on learning;*
- *encourage students to pursue healthy behaviors;*
- *embrace strong school, family and community partnerships; and*
- *empower students to achieve educational and lifelong success*

The Statement of Purpose provides the flexibility to create our own goals and action steps, based upon our community needs. Each site has its own identity, needs, support and community structure, and should have its own set of goals.

To support the social emotional academic development of our students and families the BCOE Expanded Learning Program and BUSD is dedicated to embedding a variety of such options at ALL of our sites. We are dedicated to social emotional academic development and the process through which children and adults acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.

Our passion to provide social emotional academic development, not only benefits our students and families, but also our staff and the communities we serve.

### 9–Collaborative Partnerships:

- **Describe the collaborative partners that will be involved in the process used to plan, implement and update the after school program plan.**

The following entities will be encouraged to take an active role in the planning, review, implementation and eventual update of the ASES Program Plan.

Butte County Office of Education – Superintendent and Associate Superintendent	Palermo Union School District – Superintendent, Principals, Teachers, Parents, Staff, Students
Biggs Unified School District – Superintendent, Principal, Teachers, Parents, Staff, Students	Paradise Unified School District – Superintendent, Principal, Teachers, Parents, Staff, Students
Butte County Community School – Principal, Teachers, Parents, Staff, Students	Pioneer Union School District – Superintendent, Teachers, Parents, Staff, Students
Nord Country School – Principal, Teachers, Parents, Staff, Students	Thermalito Union School District – Superintendent, Teachers, Parents, Staff, Students
Gridley Unified School District – Superintendent, Principals, Teachers, Parents, Staff, Students	Expanded Learning Area Coordinators
Golden Feather Union School District - Superintendent, Teachers, Parents, Staff, Students	Expanded Learning Site Coordinators
Manzanita School District – Superintendent, Teachers, Parents, Staff, Students	Expanded Learning Front-Line Staff

Oroville City Unified School District – Superintendent, Principals, Teachers, Parents, Staff, Students	
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- **List and describe at least 3-5 collaborative members, including any specific duties/responsibilities or contributions (e.g., Memorandums of Understanding, service providers, in-kind, etc.).**

The following entities are a sampling of those who actively support our entire program on an ongoing basis.

Collaborative Partner	Type of Support
California State Parks	Provider of In-Kind Services: PORTS Program, Trainings, Flipgrid Support, Specialized Virtual Tours
BCOE Mental Health Community Advocates	Provider of In-Kind Services: Site-Based Support, Professional Development
BCOE Career and Technical Education	Provider of In-Kind Services: Curriculum Consult
Butte County SELPA	Provider of In-Kind Services: Mental Health/Support Trainings, Mindfulness Programs, Specialized Interventions with School and Community Mental Health Advisors
Butte County Child Abuse Prevention Council	Provider of In-Kind Services: Mandated Report Training, Community Support Activities, Literature/Brochures, Resource Connections
California State University, Chico	Provider of In-Kind Services: Health and Nutrition Curricula, Trainings, Chico State Student



	Support, Special Events/Presentations, STEM Partnership, Liberal Studies Partnership
Cooperative Extension 4-H Office	Provider of In-Kind and Contract Services:  Professional Development, Curriculum
Region 2 Learning Support	Provider of In-Kind Services:  We value all that the Region 2 Training and Technical Support Team do to support our program.

- **Identify any potential collaboration and partnerships that would be of benefit to the after school program and describe your efforts to include them.**

The following entities are potential collaborative partners.

Butte Community College	Have partnered with Butte College in the past, but need to reconnect to expand our career and technical education.  Need to strengthen expanded learning career and employment options
Butte County Public Health	To expand our service delivery options to more of our students and families in need/crisis.
Butte County Child Abuse Prevention Council	To develop a youth focused internet safety program

### 10–Continuous Quality Improvement:

- **Describe what measures of student success (e.g., school attendance, students and parent satisfaction, academic improvement, feedback from instruction day teachers) will be collected to help the program(s) assess and improve the quality of academic enrichment opportunities. Explain how the measures are coherent with the instructional day and the goals of the program.**

The following measures of student success are gathered and analyzed to assist the program and each individual site in drafting and revising their goals for Continuous Quality Improvement.

Regular day school and after school program attendance figures are reviewed on an ongoing basis to determine if the students with the greatest need are attending our program and how frequently. Attendance reviews occur on a monthly basis to not only determine average daily attendance, but to also determine if a student or group of students have opted not to attend.

At a minimum, sites conduct annual student, parent, teacher and administrator satisfaction surveys to determine which program components are successful and which ones need to be assessed, revised and improved. The annual surveys help guide the development of site goals. Informal assessments are conducted throughout the year to determine goal progress.

Site staff meet with teachers to discuss student academic achievement and which academic areas a student could use additional support. During these meetings, site staff also discuss student discipline, and external factors that might be interfering with a student's success. Since so many of our families have been victims of local disasters, conversations between after school program staff and teachers oftentimes bring light to certain issues and discussions on how best to support that student and his/her family.

Ongoing discussions with Principals and teachers have led to the after school program putting greater focus on student social-emotional learning. Our students are struggling with feeling safe in all aspects of their lives. Many have lost homes or know of someone who has, and others are displaced due to lack of water and power. Numerous discussions with district personnel has led to the request that the Expanded Learning Program focus on embedding social-emotional learning, more importantly focusing on student self-awareness, self-management, social awareness, relationship skills and responsible decision-making during after school time. Moving forward, sites will focus their CQI efforts and site-based goals on embedding SEL into their programs. Please refer to Section 8 where the overall program goals are aligned with SEL.

- **Describe how (i.e., methods and frequency) the program will engage in a data-driven CQI process (i.e., assess program quality, plan, improve program quality) based on the *Quality Standards for Expanded Learning in California*. Include timelines, roles of staff and other stakeholders, and how the results of the assessment(s) will help refine, improve, and strengthen the program.**

The program and sites will focus on the two quality standards that have components associated with student social-emotional well-being, *Safe & Supportive Environment and Healthy Choices & Behaviors*. To establish a baseline, in the Fall of 2021, each site will complete the CA After School Program

Quality Self-Assessment Tool and the New York Program Quality Self-Assessment Tool for the two aforementioned quality standards. In addition, each site will have an option to select an observation-based assessment tool of their choice. Establishing a baseline from which to grow and improve is vital to the success of drafting and achieving CQI goals. It will also be suggested that sites conduct student focus groups, surveys and on-site observations as an initial data collection effort.

Upon completion of initial data collection, sites will establish a team of stakeholders comprised of regular day staff, parents, after school program staff and any external stakeholders who are committed to student Social-emotional well-being.

The Stakeholder Team will meet to summarize and reflect on the data, and establish three to five high priority needs to focus on that year. The Team will utilize the BCOE Continuous Quality Improvement Goal Worksheet, for each high priority need, which will serve as the plan for moving forward. This worksheet along with all assessments and data tools will be stored as CQI evidence.

Each site will establish quarterly review opportunities which will bring the Stakeholder Team together to review goal progress and challenges. At each review session the Team will assess goal progress, determine if the plan is making a positive impact or if the plan needs improvement.

Each spring, each site will engage in a post-assessment process to help review goal success and ready itself for the next Stakeholder Team review meeting where the cycle of assessment, planning and improvement will once again take place.

## **11–Program Management:**

- Describe how the program funding will relate to the program vision, mission, and goals for each site or groups of sites.

Program-wide goals as stated in Section 8 are established for our program as a whole and are part of the program’s overall CQI process. Over the past several years, the program has focused on ways sites can foster safe and nurturing environments that support the developmental, social-emotional and physical needs of all students. With so many devastating events over the past few years, our youth need to feel protected, safe, and cared for while in our program. Program funds are allocated to purchase and provide necessary materials, resources and curricula so staff can create a program-wide approach to support goals and all program participants.

Beyond program-wide goals, each site establishes site-based goals dependent upon the needs of their students and community. Site goals are closely monitored through their own CQI process. Evidence is collected at the site level for site goal review and CQI. Site goals are established, reviewed and revised by

Expanded Learning staff with input from principals, teachers, parents and students.

- **Provide the program organizational structure including succinct description of staff roles (e.g., “Staff responsible for homework support for grade three and science activities for grades three through five.”), lines of supervision for each site or groups of sites, frequency of meetings, and methods of communication.**

The following organizational structure supports 4 geographic areas, 25 school sites in 11 districts and approximately 1200 – 1500 students a day.

#### Senior Program Director (1):

The Senior Program Director is responsible for the entire BCOE Expanded Learning Program. The Director assures all aspect of the grant are carried out in accordance with the CDE grant requirements, assures all deadlines are met, and all compliance and audit protocols are followed.

She attends numerous county-wide collaborative meetings, is Chairman of the Butte County Child Abuse Prevention Council, is a standing member of the Butte County Camp Fire Recovery Team, is a member of the SEL Sub-Committee of the Camp Fire Recovery Team, participates on the Region 2 STEAM Hub, attends the CA3 Policy and Advocacy meetings, attends Region 2 Directors meetings, is a member of the WestEd 2023 Biennial Advisory Committee and represents BCOE Expanded Learning throughout the Butte County.

She is past co-chair of the California After School Network, and served as a member of the CDE Equity Committee and the CDE Workforce Development Sub-Committee. She also participated on the committees influencing both Strategic Planning 1.0 and 2.0.

She provides oversight to more than 140 employees and supervises 30 managers and a senior administrative staff person. She has been integral in the implementation of the Expanded Learning Opportunity Program throughout the BCOE Collaborative. She reports to the Associate Superintendent of Student Programs and Educational Support.

#### Program Coordinator (1):

The Program Coordinator reports to the Senior Program Director. The Program Coordinator is a split position that supports both administrative duties and direct support functions. The Program Coordinator is responsible for the Expanded Learning Curriculum and Resource Library and all professional development and training ventures. As a trainer she frequents sites for staff development, new hire orientation, curricula implementation and SEAD activities. She was responsible for the Kids Code Grant. She serves as a mentor and leader for both Area and Site Coordinators. She attends the Region 2 Directors Meetings, the Region 2 STEAM Hub meetings, the Local Childcare Planning Council, is a member of the

Early Childhood Community of Practice, and is a graduate of the Butte County Community Leadership Program. She has been integral in the implementation of the Expanded Learning Opportunity Program throughout the BCOE Collaborative.

#### Area Coordinators (4):

Area Coordinators report to the Senior Program Director. Area Coordinators are responsible for a cluster of sites located in a particular geographic region in Butte County. Area Coordinators are responsible for consistent and ongoing site visits, site-based coaching and training, and site-based audit compliance. When on site, they meet with principals, teachers, parents and students to assure the program is running smoothly and meeting their needs. They share information about site challenges and successes and provide CQI oversight. They are also responsible for site-based goal setting.

When on site, Area Coordinators, conduct a thorough site review and compliance audit to assure all aspects of the ASES grant are being fulfilled. Area Coordinators also resolve staff and parent issues and concerns. At the conclusion of each site visit, the Area Coordinator meets with the Site Coordinator and staff to discuss the site visit, resolve issues or concerns, discuss areas for improvement and most importantly achievement of site-based goals and future steps/actions for continual quality improvement. Area Coordinators also provide site budget oversight.

If a Site Coordinator is unavailable or there is a staff opening, the Area Coordinator is the individual who steps in and manages the site. All Area Coordinators have previously served as Site Coordinators in our program. Area Coordinators are trained in CPR/First Aid.

Area Coordinators serve as leaders and mentors for their Site Coordinators.

Area Coordinator- South County, oversees, Biggs Elementary, Richvale Elementary, Wilson Elementary, McKinley Primary (ELO-P), Sycamore Middle and Manzanita Elementary.

Area Coordinator – Oroville/Palermo, oversees, Wyandotte Academy, Ophir Elementary (ELO-P), Palermo Middle, The Studio @ Central, Honcut Elementary, and Concow at Spring Valley.

Area Coordinator – Oroville/Palermo/Pioneer, oversees, Golden Hills Elementary, Helen Wilcox Elementary, Ishi Hills Middle, Oakdale Heights Elementary, Stanford Avenue Elementary, and Berry Creek Elementary.

Area Coordinator – Thermalito/Paradise/Chico, oversees, Nelson Avenue Middle, Plumas Avenue Elementary, Poplar Avenue Elementary, Sierra Avenue Elementary, Cedarwood Elementary and Nord Country Charter.

#### Site Coordinators (23):

Site Coordinators report to their respective Area Coordinator. Site Coordinators fully manage their respective sites. They supervise their own staff, are responsible for the student participants and create their own site schedules and enrichment activities. In partnership with their principal, they manage a program that meets the needs of the students, parents, teachers, and the community at large. With the support of their Area Coordinator, Site Coordinators are responsible for maintaining their average daily attendance in order to assure continuous funding. They also manage their site budget and coordinate daily attendance tracking. Site Coordinators serve as leaders and mentors for their respective staff.

If there is any kind of staff shortage, a Site Coordinator is the one to take responsibility for a student group to assure our staff-to-student ratios remain in compliance. Site Coordinators are trained in CPR/First Aid.

#### School Activity Assistants (SAAs):

The number of SAAs in our program fluctuates throughout the year. Unfortunately, we have faced a severe staffing shortage and have struggled with hiring high quality SAAs to fully support our program. SAAs are represented by the 436 Bargaining Unit. Many of our SAAs are regular day paraprofessionals who already work in the district and in many cases at the site. They know the principal, teachers, parents and students, which greatly assists with regular day connections, homework help and communication.

SAAs are front-line staff who work directly with students, providing homework assistance, enrichment activities, mindful transitions and sports. SAAs are trained in CPR/First Aid.

#### College Interns:

College Interns are oftentimes Chico State or Butte College students who want to pursue a Liberal Studies Degree to eventually become teachers. Their role on site is similar to that of the SAA, except they most likely aren't site paraprofessionals during the regular day. College Interns are trained in CPR/First Aid.

#### High School Interns:

High School Interns hold non-supervisory positions that support the site and site staff. High School Interns are never included in our staff-to-student ratio. They oftentimes, buddy up with the Site Coordinator and assist whenever possible. As the minimum wage continues to increase and our budget tightens, we are able to hire fewer and fewer High School Interns.

#### Methods of Communication:

To have a high-quality program it is necessary to have three levels of consistent and ongoing communication. The first level is internal programmatic

communication. At the minimum, sites are to conduct weekly staff meetings to assure everyone is up to date on the latest developments, issues and student concerns. Area groups meet formally on a monthly basis and all program managers meet four times a year. Ongoing and consistent program updates are communicated via email, Zoom or during site meetings.

Of equal important is the communication from the program to the Superintendents, Principals and community partners. Over the years, the Senior Program Director, has found that less is sometime more. Administrators are bombarded with emails and their time is precious, thus the Senior Director has limited program-wide communications to quarterly updates when necessary and two formal written communications at the beginning and close of the school year. Less formal forms of communication include, emails, phone calls and office visits. Administrators know that they can contact the Senior Director at any time to discuss a site issue or any other subject impacting the delivery of quality service. During the ongoing staffing shortage, we have avoided scheduling collaborative-wide meetings as principals are dealing with site-based staff shortages and their time is spread very thin. We have found that district and one-on-one meetings are easier to schedule and prove to be more successful.

The Senior Director also has scheduled opportunities to meet with county Superintendents at BCOE Superintendent meetings as well as formal presentations to the Butte County Board of Education. Connections are made either in-person or in writing.

Site based communication is vital to the success of our program. Some site staff connect with their principals and teachers on a daily basis, while at larger sites the opportunity to connect may happen weekly during a scheduled sit down. All sites have mailboxes where teachers and staff can leave notes, regular day updates, discipline notices, student updates, etc. for the after school program. Staff also leave written notices in teacher boxes when questions or issues arise about homework or a particular student. Sites know that communication with all staff on a school site is vital. Communicating with the site Custodian, Secretary, Librarian and Food Service Coordinator is vital to the success of a program. Supporting them in their efforts will come back to the program ten-fold. To provide the highest level of support to our students it is necessary that sites have open, honest and ongoing forms of communication with school staff and administrators. The same holds true for parents, community partners and most importantly students.

Site Coordinator and Front-Line Staff have many more opportunities to meet with parents and care-providers and are oftentimes the staff most frequently connected with. ASP staff are often the ones who share vital information to teachers and administrators regarding students and families in our program.

- **Describe the process and time frames for periodic review of the program plan and how community partners and other external stakeholders were involved in the process.**

Program plan review, and revise has been a challenge the past few years. Most recently our primary focus has been the social-emotional recovery of our staff, students and families.

Recently our collaborative efforts regarding program plan review have been email or face-to-face interactions where we request input allowing us to assess, plan and improve our delivery of services.

- **Describe the system in place to address the following program administration requirements:**

**Fiscal Accounting and Reporting Requirements:**

The Expanded Learning Program Senior Director has supported the BCOE After School and Summer Enrichment Programs since, October 8, 2001. She works collaboratively with the BCOE Fiscal Administration Division to assure reports are correct, meet grant guidelines/specifications and are submitted prior to deadlines.

The Senior Program Director meets quarterly with Fiscal Administration staff to discuss quarterly reports and projections. The Senior Director monitors individual site budgets on a monthly basis to assure compliance.

The Senior Program Director personally submits all Quarterly Expenditure Reports and Bi-Annual Attendance Reports to assure accuracy and that reporting deadlines are met. She also works closely with department personnel on the collection and reporting for the Annual Grantee Outcome-Based Data Report for Evaluation and Continuous Quality Improvement.

**Local Match (cash or in-kind services of one-third of the state grant amount):**

The Senior Program Director works closely with District Superintendents and School Boards to draft and approve annual MOUs supporting the one-third in-kind match grant requirement. In doing so, the Senior Program Director assures that only 25% of the overall 33% is designated for facility use.

**Attendance Tracking (including sign-in and sign-out procedures):**

For more than 20 years, the BCOE Expanded Learning Program has contracted with EZ Reports to provide web-based attendance tracking and data collection for our 23 sites. EZ Reports data is easily uploaded into the CDE Annual Reporting Template.

Site Coordinators are responsible for daily attendance input and assuring that they and or their staff engage in the Attendance Double-Check Process. Area Coordinators are responsible for conducting monthly attendance audits as a component of their site visits.



All students must sign-in at the beginning of program and sign-out at the end of the after school program. All students must be signed out by a designated adult or have written permission from a parent or guardian to sign themselves out in order to walk or bike home. Permission to sign themselves out is a section on our Enrollment Form, which must be signed by a parent or guardian.

### **Early Release and Late Arrival Policies and Procedures:**

The following Early Release policy is highlighted on our student Enrollment Form, in our Parent/Student Handbook, as well as posted at sign-in and sign-out locations on campus.

#### **Early Release Policy**

*I understand that the intent of the BCOE After-School Program is to keep my child safe and engaged in meaningful activities after school each day until around 6:00 p.m. Our policy is to release students from one safe environment to another safe environment – specifically, from the Program into the custody of a parent or guardian. If another arrangement needs to be made in an exceptional situation (i.e., dental or doctor appointment, last available bus, parent choice, special activity or other organized function); please let us know in advance and specify reason for early departure on the sign in/out sheet. I understand and agree to comply with the Early Release Policy.*

Daily student sign-out forms list acceptable early release options which parents must check-off as the reason for the early pick-up.

### **12–Sustainability:**

- **Describe the possible partnerships and funding sources, a schedule for revisiting the sustainability plan, and who is responsible for resource development.**

Financial sustainability beyond the ASES Grant is extremely difficult in rural and frontier communities. We don't have large employers or funders from which to solicit. Sustainability in our communities is assuring we provide academically based, engaging, and safe programs for all student participants.

We do our best to enhance our programs through outside grant opportunities that allow for us to purchase items, otherwise, prohibitive through our limited ASES funds. As the minimum wage increases and more of our grant dollars are dedicated to personnel costs, we must get creative in how we seek funds to purchase technology, curricula, etc.

Due to the diverse nature of our sites, each Site and Area Coordinator, work closely with site principals to determine local entities for program support and sustainability. Some communities partner with the local service clubs, while

others work with local churches, Granges and grocers. We have frontier sites that are stand-alone without a surrounding community.

The Senior Program Director and Program Coordinator are continually seeking low or no cost opportunities that benefit all 25 program sites.

With the passage of the legislation to fund the Expanded Learning Opportunity Program (ELO-P) and the subsequent financial appropriations to the districts, the BCOE Expanded Learning Program has shifted focus from ASES sustainability to how we best support our districts in creating a seamless expanded learning opportunity for all students during the school year and summer.

### **13 – Questions Pertaining to ELO-P:**

**Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees. ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance. If one or both grants are held, please describe how the ELO-P funding will be used to create one comprehensive and universal Expanded Learning Program.**

The following LEAs are engaged participants in the BCOE Expanded Learning Program, Biggs, Nord Country, Gridley, Manzanita, Oroville City, Palermo, Paradise, and Thermalito. BCOE is their ASES fiscal agent and each district has established a contract agreement for the provision of Expanded Learning Opportunity Program requirements and activities. Since BCOE serves as the sole program provider for both ASES and ELO-P its ability to create a single, comprehensive program is far greater than having a variety of service providers.

The BCOE Expanded Learning Program has been providing after school and supplemental programming since 1998. It is well equipped to expand existing programs in accordance with the ELO-P legislative requirements. It is also able to discern which legislative, and audit and compliance requirements are the most stringent, for example, all programs will need to remain open until 6:00 p.m. even though the ELO-P 9-hour requirement is met. The ASES requirement to remain open until at least 6:00 p.m. is the most stringent of the two funding sources. Another example is the need to track all student attendance for year-end reporting purposes. This ASES Program requirement is the most stringent and will need to be implemented for all funding sources.

The BCOE Expanded Learning Program will closely monitor all program expenditures to assure all ASES funds are exhausted first in accordance with audit and compliance guidelines and ELO-P funding is used for expansion efforts to serve all remaining students and families.

LEAs have been given the opportunity to fine-tune each question with details unique to their program, while still embracing the ongoing efforts of the BCOE ASES/ELO-P collaborative.

**Transitional Kindergarten and Kindergarten Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (EC Section 46120[b][2][D]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally-informed to address this younger age group?**

Transitional kindergarten and kindergarten pupils will be combined into groups of 10 students with one supervising adult. The district is partnering with the Butte County Office of Education's, Child Development Programs & Services (CDPS), to provide age-appropriate professional development for front-line staff. CDPS provides information, resources, and support related to the professional development needs of the early care and education workforce, and assists early childhood educators in competencies related to school readiness and early literacy supports. When early care and education professionals participate in professional opportunities for growth and education, they are better prepared to care for and teach children. Research has shown that these professionals are happier in their profession and place of employment, and the children in their care score higher on developmental scales. Professional Services seeks to support these professionals in a variety of ways in their quest and acquisition of specialized education and skills. CDPS also provides support services through a variety of grant-funded projects utilizing the expertise of specialists. These specialties include early care and education; early literacy and language development; school readiness and kindergarten transition; social and emotional skills development; health education; parent and family support; and community partnership. These efforts are designed to bring enhanced services, mentoring, and support directly to early learning and care sites to improve quality care and education offered to children. In addition, Expanded Learning Site Coordinators will collaborate with district-certificated staff to help design programming that meet pupil needs. Staff will also have an opportunity to participate in age-appropriate professional development provided by the Region 2 Learning Support Team.

Expanded Learning staff working with transitional kindergarten and kindergarten pupils will be encouraged to register for the California Early Care and Education Workforce Registry where they can search available trainings focusing on early childhood.

CDPS will also provide support in the selection, purchase and training of age-appropriate curricula for transitional kindergarten students.

Sample Schedule:

- Final School Bell and Student Sign-In
- Supper Meal and Outdoor Activity (30 minutes)
- Quiet/Story Time (30 minutes)
- Homework Time (30 minutes)
- SEL Activities (30 minutes)
- Structured Outdoor Activity (30 minutes)
- Enrichment and Sign-Out (60 minutes)

**Sample Program Schedule:**

Please submit a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports). Also, submit a sample schedule for a minimum nine-hour summer or intersession day.

**Grades 1 – 6**

<b>After School Program</b>	<b>Final School Bell – 6:00pm</b>
2:30-3:00pm	Sign-In/Supper Meal/Outdoor Activities
3:00-4:00pm	<b>Academic Hour</b> – Homework Help, Reading for Reading Logs, Classwork Catch-Up, Educational Activities
4:00-4:30pm	<b>Recreation</b> – CATCH Activities, Soccer, Basketball, First Tee Golf, Yoga, Frisbee, Badminton, Go Noodle
4:30-5:30pm	<b>Enrichment</b> – Coding, Hands-On Science, Visual and Performing Arts, Social Emotional Learning, Nutrition, Cooking, Virtual Field Trips, Environmental Literacy, Project-Based Learning, Career Pathways
5:30-6:00pm	<b>Wrap-Up Routine/Sign-out</b> – Read to Self, Teambuilding Activities, Minute to Win It Games, Trivia Games, iPad/Chromebook Educational Games

**Transitional Kindergarten & Kindergarten**

<b>After School Program</b>	<b>Final School Bell – 6:00pm</b>
2:30-3:00pm	<b>Sign-In/Supper Meal or Snack/Outdoor Activities</b>
3:00-3:30pm	<b>Reading/Story Time</b>
3:30-4:00pm	<b>Academic Engagement</b>
4:00-4:30pm	<b>Social, Emotional Learning Activities</b>
4:30-5:00pm	<b>Structured Outdoor Activity</b>
5:00-6:00pm	<b>Enrichment and Sign-Out</b>

**Grades 1-6**

All districts provide academic programming between the hours of 8:00 am – Noon

<b>Summer/Intersession Engaged/Hands-on Enrichment</b>	<b>5 Hour Day 12:00 – 5:00pm</b> <b>Follows district summer school (8:00 – 12:00)</b>
12:00 – 1:00pm	<b>Sign-In/Lunch/ Social Emotional Learning</b> – Random Acts of Kindness, Mind Up, Great Kindness Challenge, Mindful Games Activity Cards
1:00 – 2:00pm	<b>Outdoor Recreation</b> – CATCH Activities, Soccer, Basketball, First Tee Golf, Frisbee, Badminton, Go Noodle, Yoga
2:00 – 3:00pm	<b>Clubs</b> – <b>Coding/Technology Exploration</b> - MakeyMakey, Root, Marty, Bolt, Evo, littleBits, Cubelets, Vex GO, Vex 123, Dash & Dot, Bee Bots, Animation, Drones, Game Design, Digital Editing, Virtual Reality Expeditions, Green Screen Storytelling <b>Nutrition/Cooking</b> – Healthy Behaviors, Top Chef Duel, Taste Testing, Baking & Decorating Challenges, Farmer’s Markets, Mobile Teaching Kitchen, Multicultural <b>Project-Based Learning</b> - Junk Drawer Robotics, Piper, Video Production, Design & Build
3:00 – 3:30pm	<b>Snack or Supper Meal</b>
3:30 – 4:30pm	<b>Clubs</b> – <b>Hands-On Science/Environmental Literacy</b> – Steve Spangler Science, Chemistry Experiments, Simple Machines, Power of the Wind, Magic of Electricity, Flight & Aerodynamics, Dirt Camp, Gardening, Build A Better World <b>Visual and Performing Arts</b> – Painting, Drawing, Sculpture, Art History, Multicultural Art, Music, Theater, Dance <b>Virtual Field Trips</b> – California State Parks, Google Expeditions
4:30 – 5:00pm	<b>Wrap-Up Routine/Sign-Out</b> – Read to Self, Go Noodle, Teambuilding Activities, Minute to Win It Games, Trivia Games, Chess, iPad/Chromebook Educational Games

Sample schedules are just a snapshot of the diverse learning opportunities available to students.

# BIGGS UNIFIED SCHOOL DISTRICT

August 18, 2023

Item Number: 14 F

Item Title: High-Speed Data Line E-Rate Funded

Presenter: Analyn Dyer

Attachments: CDW-G Quote #NGNF285, USAC Approved application # 231025143

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

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## **Background/Comments:**

Universal Service Administrative Co. approved a sum total of \$ 57,528.74 for SY 23/24 for High-Speed Data Line Internet Access. A formal bid was awarded to CDW-G.

## **Fiscal Impact:**

A sum total of \$ 14,345.61 District portion will be taken from ESSER Funds.

## **Education Impact:**

This project seeks to provide upgrade cabling sufficient to make the best use of the switches and wireless access points already in possession. Provides maximized internet access throughout district sites by upgrading all cabling to current industry standards construction and bandwidth and providing expansion of the WIFI capabilities.

## **Recommendation:**

The Administration recommends the Board approve the High-Speed Date Line E-Rate Funded as presented.



August 3, 2023

# Funding Commitment Decision Letter

## Funding Year 2023

### Contact Information:

Rachel White  
BIGGS UNIF SCHOOL DISTRICT  
300 B ST  
BIGGS, CA 95917  
[rachel@erateadvisors.com](mailto:rachel@erateadvisors.com)

**FCC Form 471:** 231025143

**BEN:** 144630

**Wave:** 15

**Application Nickname:** Biggs FY23 C2

## Totals

<b>Total Committed</b>	<b>\$57,528.74</b>
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## What is in this letter?

Thank you for submitting your application for Funding Year 2023 Schools and Libraries Program (E-rate) funding. Attached to this letter, you will find the funding statuses for the FCC Form(s) 471, Services Ordered and Certification Form, that you submitted and referenced above.

The Universal Service Administrative Company (USAC) is sending this information to both the associated applicant(s) and the service provider(s) so that you can work together to complete the funding process.

## Next Steps

1. Work with your service provider(s) to determine if your bills will be discounted or if you will request reimbursement from USAC after paying the full cost for the services you receive.
2. Review the Children's Internet Protection Act (CIPA) requirements and file the FCC Form 486 (Service Confirmation and CIPA Certification Form). **The deadline to submit this form is 120 days from the date of this letter or from the service start date (whichever is later).**
3. Invoice USAC

- **If you (the applicant) are invoicing USAC:** You must pay your service provider(s) the full cost for the services you receive and file the [FCC Form 472](#), the Billed Entity Applicant Reimbursement (BEAR) Form, to invoice USAC for reimbursement of the discounted amount.
- **If your service provider(s) is invoicing USAC:** The service provider(s) must provide services, bill the applicant for the non-discounted share, and file the [FCC Form 474](#), the Service Provider Invoice (SPI) form, to invoice USAC for reimbursement for the discounted portion of costs. Every funding year, service providers must file an [FCC Form 473](#), the Service Provider Annual Certification Form, to be able to submit invoices and to receive disbursements.
- **To receive an invoice deadline extension, the applicant or service provider must request an extension on or before the last date to invoice. If you anticipate, for any reason, that invoices cannot be filed on time, USAC will grant a one-time, 120-day invoice deadline extension if timely requested.**

## How to Appeal or Request a Waiver of a Decision

You can appeal or request a waiver of a decision in this letter **within 60 calendar days** of the date of this letter. Failure to meet this deadline will result in an automatic dismissal of your appeal or waiver request.

**Note:** The Federal Communications Commission (FCC) will not accept appeals of USAC decisions that have not first been appealed to USAC. However, if you are seeking a waiver of E-rate program rules, you must submit your request to the FCC and not to USAC. USAC is not able to waive the E-rate program rules.

- **To submit your appeal to USAC,** visit the Appeals section in the [E-rate Productivity Center \(EPC\)](#) and provide the required information. USAC will reply to your appeal submissions to confirm receipt. Visit USAC's [website](#) for additional information on submitting an appeal to USAC, including step-by-step instructions.
- **To request a waiver of the FCC's rules,** please submit it to the FCC in proceeding number CC Docket No. 02-6 using the [Electronic Comment Filing System \(ECFS\)](#). Include your contact information, a statement that your filing is a waiver request, identifying information, the FCC rule(s) for which you are seeking a waiver, a full description of the relevant facts that you believe support your waiver request and any related relief, and any supporting documentation.

For appeals to USAC or to the FCC, be sure to keep a copy of your entire appeal, including any correspondence and documentation, and provide a copy to the affected service provider(s).



## **Obligation to Pay Non-Discount Portion**

Applicants are required to pay the non-discount portion of the cost of the eligible products and/or services to their service providers. Service providers are required to bill applicants for the non-discount portion of costs for the eligible products and/or services. The FCC stated that requiring applicants to pay the non-discounted share of costs ensures efficiency and accountability in the program. If using the BEAR invoicing method, the applicant must pay the service provider in full (the non-discount plus discount portion) **before** seeking reimbursement from USAC. If using the SPI invoicing method, the service provider must first bill the applicant **before** invoicing USAC.

## **Notice on Rules and Funds Availability**

The applicants' receipt of funding commitments is contingent on their compliance with all statutory, regulatory, and procedural requirements of the Schools and Libraries Program and the FCC's rules. Applicants who have received funding commitments continue to be subject to audits and other reviews that USAC and/or the FCC may undertake to assure that committed funds are being used in accordance with such requirements. USAC may be required to reduce or cancel funding commitments that were not issued in accordance with such requirements, whether due to action or inaction of USAC, the applicant, or the service provider. USAC, and other appropriate authorities (including but not limited to the FCC), may pursue enforcement actions and other means of recourse to collect improperly disbursed funds.

# Funding Commitment Decision Overview

## Funding Year 2023

### Application Comments for FCC Form 471: #231025143

The Student Count for Budget for BEN 144630 - BIGGS UNIF SCHOOL DISTRICT was decrease from 605 to 532, which is the currently approved student count for budget.

### Funding Commitment Decision Overview

<b>Funding Request Number (FRN)</b>	<b>Service Provider Name</b>	<b>Amount Requested</b>	<b>Amount Committed</b>	<b>Status</b>
2399035057	CDW Government LLC	\$69,865.78	\$57,528.74	Funded

<b>FRN</b> 2399035057	<b>Service Type</b> Internal Connections	<b>Status</b> Funded
--------------------------	---	-------------------------

Dollars Committed			
Monthly Cost		One-time Cost	
Months of Service	12		
Total Eligible Recurring Charges	\$0.00	Total Eligible One Time Charges	\$71,910.92
Total Pre-discount Charges		\$71,910.92	
Discount Rate		80.00%	
Committed Amount		\$57,528.74	

Dates	
Service Start Date	7/1/2023
Contract Expiration Date	9/30/2024
Contract Award Date	3/16/2023
Service Delivery Deadline	9/30/2024
Expiration Date (All Extensions)	

Service Provider and Contract Information	
Service Provider	CDW Government LLC
SPIN (498ID)	143005588
Contract Number	100448
Account Number	6463186
Establishing FCC Form 470	230015857

Consultant Information	
Consultant Name	Rachel White
Consultant's Employer	JEG CONSULTING
CRN	16062012

**Funding Commitment Decision Comments**

MR1: The Type of Internal Connections for FRN Line Item 2399035057.010 was modified from Wireless Data Distribution to Racks to agree with the applicant documentation. <><><><><> MR2: The Type of Product for FRN Line Item 2399035057.010 was modified from Access Point to Racks & Cabinets to agree with the applicant documentation. <><><><><> MR3: The funding request amount was reduced from \$87,332.23 to \$71,910.92 to remove the amount that exceeded the Category Two budget set for BEN 144630 - BIGGS UNIF SCHOOL DISTRICT.

**QUOTE DETAILS (CONT.)**

Mfg. Part#: C9200-48P-EDU  
 UNSPSC: 43222612  
 Contract: MARKET

<u>Cisco Digital Network Architecture Advantage - Term License (3 years) - 48</u>	1	5439256	\$2,335.00	\$2,335.00
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Mfg. Part#: C9200-DNA-A-48-3Y  
 UNSPSC: 43233204  
 Electronic distribution - NO MEDIA  
 Contract: MARKET

<u>Cisco Catalyst 9200 Series Network Module - expansion module - 10 Gigabit S</u>	1	5490715	\$995.00	\$995.00
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Mfg. Part#: C9200-NM-4X=  
 UNSPSC: 43201404  
 Contract: MARKET

<u>Cisco Catalyst 9500 - switch - 16 ports - managed - rack-mountable</u>	1	5120985	\$9,375.00	\$9,375.00
---	---	---------	------------	------------

Mfg. Part#: C9500-16X-EDU  
 UNSPSC: 43222612  
 Contract: MARKET

<u>Cisco Network and Digital Network Architecture Advantage - Term License (3</u>	1	4859381	\$3,865.00	\$3,865.00
---	---	---------	------------	------------

Mfg. Part#: C9500-DNA-L-A-3Y  
 UNSPSC: 43233204  
 Electronic distribution - NO MEDIA  
 Contract: MARKET

<b>SUBTOTAL</b>	\$67,980.00
<b>SHIPPING</b>	\$0.00
<b>SALES TAX</b>	\$3,894.35
<b>GRAND TOTAL</b>	<b>\$71,874.35</b>

**PURCHASER BILLING INFO**

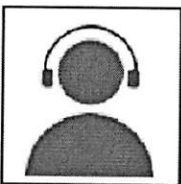
**Billing Address:**  
 BIGGS UNIFIED SCHOOL DISTRICT  
 ACCOUNTS PAYABLE-VENDOR DECLARATION  
 300 B ST  
 DISTRICT TECHNOLOGY DEPT  
 BIGGS, CA 95917-9732  
**Phone:** (530) 868-1281  
**Payment Terms:** ERATE QUOTES ONLY

**DELIVER TO**

**Shipping Address:**  
 BIGGS UNIFIED SCHOOL DISTRICT  
 MONEEK GRAVES  
 300 B ST  
 DISTRICT TECHNOLOGY DEPT  
 BIGGS, CA 95917-9732  
**Phone:** (530) 868-1281  
**Shipping Method:** DROP SHIP-GROUND

**Please remit payments to:**

CDW Government  
 75 Remittance Drive  
 Suite 1515  
 Chicago, IL 60675-1515



**Sales Contact Info**

**Ian Rodnick** | (877) 655-1832 | [ianrodn@cdw.com](mailto:ianrodn@cdw.com)



Thank you for choosing CDW. We have received your quote.

Hardware      Software      Services      IT Solutions      Brands      Research Hub

# QUOTE CONFIRMATION

**MONEEK GRAVES,**

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

**Convert Quote to Order**

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
NGNF285	3/2/2023	ERATE	6463186	\$71,874.35

### QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<a href="#">Cisco Catalyst 9500 - switch - 16 ports - managed - rack-mountable</a> Mfg. Part#: C9500-16X-EDU UNSPSC: 43222612 Contract: MARKET	1	5120985	\$9,375.00	\$9,375.00
<a href="#">Cisco Network and Digital Network Architecture Advantage - Term License (3</a> Mfg. Part#: C9500-DNA-L-A-3Y UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: MARKET	1	4859381	\$3,865.00	\$3,865.00
<a href="#">Cisco Catalyst 9200 - switch - 48 ports - managed - rack-mountable</a> Mfg. Part#: C9200-48P-EDU UNSPSC: 43222612 Contract: MARKET	6	5407265	\$4,000.00	\$24,000.00
<a href="#">Cisco Digital Network Architecture Essentials - Term License (3 years) - 48</a> Mfg. Part#: C9200-DNA-E-48-3Y UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: MARKET	6	5396222	\$700.00	\$4,200.00
<a href="#">Cisco Catalyst 9200 Series Network Module - expansion module - 10 Gigabit S</a> Mfg. Part#: C9200-NM-4X= UNSPSC: 43201404 Contract: MARKET	6	5490715	\$995.00	\$5,970.00
<a href="#">Cisco Catalyst 9200 - switch - 48 ports - managed - rack-mountable</a> Mfg. Part#: C9200-48P-EDU UNSPSC: 43222612 Contract: MARKET	1	5407265	\$4,000.00	\$4,000.00

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Support



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This order is subject to CDW's Terms and Conditions of Sales and Service Projects at

<http://www.cdw.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager

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Q U O T A T I O N

Oroville Power Equipment  
2816 Olive Highway  
Oroville, CA 95966 USA  
Phone #: (530)534-3120  
Fax #: (530)534-3124

PHONE #: (530)868-1281  
CELL #:  
ALT. #:  
P.O.#:  
TERMS: Cash  
SALES TYPE: Quote

DATE: 8/18/2023  
ORDER #: 201907  
CUSTOMER #: 108813  
CP: Brysen  
LOCATION: 2  
STATUS: Active

**BILL TO: 108813**

BIGGS UNIFIED SCHOOL DIST.  
300 B ST.  
BIGGS, CA 95917

**SHIP TO**

BIGGS UNIFIED SCHOOL DIST.  
300 B ST.  
BIGGS, CA 95917

MFR	PRODUCT NUMBER	DESCRIPTION	QTY	PRICE	NET	TOTAL
TOR	TOR75757	TORO MYRIDE,54", 23hp KAW. FAB DECK	1	\$5,099.99	\$5,099.99	\$5,099.99

Prices reflected on this quote are valid for 30 days.  
Thank you for coming into Chico Power Equipment!

SUBTOTAL:	<b>\$5,099.99</b>
TAX:	<b>\$420.75</b>
<b>ORDER TOTAL:</b>	<b><u>\$5,520.74</u></b>

RESOLUTION 2023/24 #03  
BY THE BOARD OF TRUSTEES  
OF THE BIGGS UNIFIED SCHOOL DISTRICT

**Resolution Regarding Sufficiency of  
Instructional Materials for 2023-2024**

WHEREAS, the governing board of Biggs Unified School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on September 13, 2023 at 7:00 o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

WHEREAS, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing; and

WHEREAS, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home to complete required homework assignments, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, in mathematics, science, history-social science, and English/language arts, including the English language development component of an adopted program, consistent with the cycles and content of the curriculum frameworks, and;

WHEREAS, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

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

Therefore, it is resolved that for the 2023-2024 school year, Biggs Unified School District has provided each pupil with sufficient textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks.



PASSED AND ADOPTED this 13th day of September 2023 in a regular meeting of the Board of Trustees of Biggs Unified School District by the following vote:

AYES:

NOES:

ABSENT:

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

**Resolution No.2023/2024 #04**

**BOARD OF TRUSTEES OF THE BIGGS UNIFIED SCHOOL DISTRICT**

**RESOLUTION FOR ADOPTING THE “GANN” LIMIT**

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

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2022-23 fiscal year and a projected Gann Limit for the 2023-24 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2022-23 and 2023-24 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2022-23 and 2023-24 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED by the Board of Trustees of the Biggs Unified School District, County, State of California, this 13th day of September 2023, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

\_\_\_\_\_  
Superintendent and  
Secretary to the Board

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2021-22 Actual			2022-23 Actual		
<b>A. PRIOR YEAR DATA</b>						
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,342,494.93		3,342,494.93			3,433,444.38
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	494.41		494.41			472.19
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	472.19		472.19			475.53
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00			0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			472.19			475.53
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 08, and 62)						
1. Homeowners' Exemption (Object 8021)	31,272.88		31,272.88			31,273.00
2. Timber Yield Tax (Object 8022)	0.00		0.00			0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,311.87		2,311.87			2,289.00
4. Secured Roll Taxes (Object 8041)	3,553,790.17		3,553,790.17			3,444,159.00
5. Unsecured Roll Taxes (Object 8042)	262,526.68		262,526.68			258,998.00
6. Prior Years' Taxes (Object 8043)	13,647.23		13,647.23			5,823.00
7. Supplemental Taxes (Object 8044)	71,553.46		71,553.46			55,628.00
<b>2022-23 Actual</b>						
<b>2022-23 P2 Report</b>						
<b>2023-24 P2 Estimate</b>						
<b>2023-24 Budget</b>						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(688,394.42)		(688,394.42)	(735,955.00)		(735,955.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,246,707.87	0.00	3,246,707.87	3,062,215.00	0.00	3,062,215.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,246,707.87	0.00	3,246,707.87	3,062,215.00	0.00	3,062,215.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00	0.00	0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	4,020,807.00		4,020,807.00	4,320,581.00		4,320,581.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(90,277.10)		(90,277.10)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,930,529.90	0.00	3,930,529.90	4,320,581.00	0.00	4,320,581.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,634,003.14		11,634,003.14	10,410,669.00		10,410,669.00

	2022-23 Calculations			2023-24 Calculations				
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals		
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	47,543.49		47,543.49	30,000.00		30,000.00		
<b>2022-23 Actual</b>								
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>								
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>								
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,342,494.93			3,433,444.38		
2. Inflation Adjustment			1,0755			1,0444		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9551			1.0071		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,433,444.38			3,611,349.13		
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>								
5. Local Revenues Excluding Interest (Line C18)			3,246,707.87			3,062,215.00		
6. Preliminary State Aid Calculation								
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			56,662.80			57,063.60		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			186,736.51			549,134.13		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			186,736.51			549,134.13		
7. Local Revenues in Proceeds of Taxes								
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			14,088.68			10,436.75		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,260,796.55			3,072,651.75		
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)								
9. Total Appropriations Subject to the Limit			172,647.93			538,697.38		
a. Local Revenues (Line D7b)			3,260,796.55					
b. State Subventions (Line D8)			172,647.83					
c. Less: Excluded Appropriations (Line C23)			0.00					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,433,444.38					
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00					
<b>SUMMARY</b>								
<b>11. Adjusted Appropriations Limit</b>								
			<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		

Unaudited Actuals  
 Fiscal Year 2022-23  
 School District Appropriations Limit Calculations

04 61408 0000000  
 Form GANN  
 D8AUSPU825(2022-23)

	2022-23 Calculations				2023-24 Calculations				
	Extracted Data	Adjustments*	Entered Data/Totals		Extracted Data	Adjustments*	Entered Data/Totals		
			3,433,444.38					3,611,349.13	
(Lines D4 plus D10) <b>12. Appropriations Subject to the Limit</b> (Line D9d)			3,433,444.38				3,433,444.38		
** Please provide below an explanation for each entry in the adjustments column. *									
Analyn Dyer									
Gann Contact Person							530-846-1281		
							Contact Phone Number		

LCAP 1.7

6<sup>th</sup> - 12<sup>th</sup> grade



IXL Learning  
777 Mariners Island Blvd., Suite 600  
San Mateo, CA 94404

Esser \$ 9246  
LCAP \$ 8530

Item 14 J

# QUOTE

QUOTE # 1291708-2  
DATE: AUGUST 10, 2023

**TO:**  
Tracey McPeters  
Biggs Unified School District  
300 B ST  
BIGGS, CA 95917

**COMMENTS OR SPECIAL INSTRUCTIONS**

SALESPERSON	TERMS	SUBSCRIPTION DURATION	QUOTE VALID UNTIL
Alfonso Corona III		3 years	August 25, 2023

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	IXL site license for 300 students, including: Grades 6-8: 125 students Subjects: Math, ELA, Science, and Social studies	\$9,000.00	\$9,000.00
1	Grades 9-12: 175 students Subjects: Math and ELA  <i>K-8 math licenses include complimentary access to IXL's universal screener</i>	\$9,450.00	\$9,450.00
1	Volume discount	-\$449.00	-\$449.00
1	Multiyear Discount (5%)	-\$900.00	-\$900.00
1	IXL Foundations I: Essential Tools for Daily Instruction (virtual professional learning session)  <i>Unlimited instructor accounts included</i>	\$695.00	\$695.00
SUBTOTAL			\$17,796.00
SALES TAX			--
SHIPPING & HANDLING			--
TOTAL DUE			\$17,796.00

**Ordering instructions**

We accept payment by purchase order, check, or credit card. To submit a purchase order for this quote, [click here](#) or go to <http://www.ixl.com/po-upload> and enter quote # 1291708-2. For international accounts, we can accept wire transfers for an additional fee.



**SALES CONTRACT**

CONTRACT #160151

August 10, 2023

IXL Learning  
777 Mariners Island Blvd., Suite 600  
San Mateo, CA 94404

**CUSTOMER**

Tracey McPeters  
Biggs Unified School District  
300 B ST  
BIGGS, CA 95917

**SUBSCRIPTION INFO**

Salesperson	Quote #	Subscription duration
Alfonso Corona III	1291708-2	3 years

**PAYMENT PLAN**

	Amount	Invoice date
Subscription year 1 and Professional Learning Services	\$8,551 (50%) + \$695 = \$9,246	August 25, 2023
Subscription year 2	\$4,275 (25%)	August 25, 2024
Subscription year 3	\$4,275 (25%)	August 25, 2025
<b>TOTAL</b>	<b>\$17,796</b>	

*Price valid until August 25, 2023*

**ACCEPTANCE OF SALES CONTRACT**

This is a binding agreement of payment between IXL Learning and the Purchaser. Your signature indicates that you have received, reviewed, and accepted the attached Terms and Conditions of Sale and that you agree to pay the full license price listed above within 60 days of the invoice date. Without a signature, your order may not be processed.

Acknowledged and agreed to:

**AUTHORIZED SIGNATURE**



**DATE**

8-18-2023





## TERMS AND CONDITIONS OF SALE

THIS IS A LEGAL DOCUMENT ("SALES CONTRACT") BETWEEN THE PURCHASER SHOWN ABOVE ("YOU") AND IXL LEARNING ("SELLER"). PLEASE READ THIS AGREEMENT CAREFULLY. YOU AGREE TO BE BOUND BY ALL OF THE TERMS AND CONDITIONS OF THE AGREEMENT, AS WELL AS BY THE WEBSITE TERMS OF SERVICE, WHICH ARE INCORPORATED BY REFERENCE. NO VARIATION OF THESE TERMS AND CONDITIONS ARE BINDING ON SELLER UNLESS AGREED TO IN WRITING SIGNED BY AN AUTHORIZED REPRESENTATIVE OF IXL LEARNING.

1. **PRICING:** The quoted purchase price of the license is valid through the "Price valid until" date on page 1. This price is not binding on IXL unless you have accepted it by sending us an executed Sales Contract by that date.
2. **PAYMENT:** If IXL decides to accept your Sales Contract, we will issue you an invoice. Complete payment of the amount of the stated purchase price is due within sixty (60) days of the invoice date. If payment is not received by the Seller within 60 days, the invoice is considered past due. IXL licenses with past due payments will be put on hold and are subject to termination. Termination does not relieve the Purchaser of the obligation to pay fees due to the Seller.

The full invoice amount must be paid either by check or by credit card. We accept Visa, MasterCard, American Express, and Discover.

All checks should be mailed to:

IXL Learning  
777 Mariners Island Blvd., Suite 600  
San Mateo, CA 94404

Credit card payments may be made by phone at (855) 255-8800.

Any late payment will incur interest at the rate of the lesser of 1% a month or the maximum permissible by law.

3. **CANCELLATION AND REFUND:** No cancellation will be accepted, and no refund issued, if it is more than thirty (30) days beyond the date of purchase for the license referenced in this Sales Contract. For cancellations and refunds of the license tendered under this Sales Contract to be accepted, the Seller must receive written notification of the cancellation within 30 days of purchase. Cancellations requested outside of the 30-day period will not be refunded, and the Purchaser will be responsible for completing the purchase as stated in the Sales Contract.
4. **LICENSES:** IXL grants you the right to provide access, through unique log-in IDs, to no more individuals than the quantity indicated on the first page. The terms and conditions of use for each of these individuals are governed by our websites Terms of Service. You agree to be responsible for their accounts, to monitor their use of their accounts, and to indemnify, defend, and hold us harmless for any claims arising out of or related to their use of IXL Learnings website and services. To the extent that these individuals are minors, you consent to our collection of their personal information as described in our Privacy Policy.

Classroom and Site licenses will be activated immediately upon receipt of your payment unless another date is specified or agreed to by IXL. Activation confirmation will be sent to the e-mail address provided by the school or individual completing the purchase.

If an individual who has an IXL account through a Classroom or Site license purchased by you is no longer affiliated with you, you may request that we deactivate the individuals account, or no longer associate it with your license, so that that license can be reassigned to another individual associated with your institution.

If you are a teacher, you represent and warrant that you have permission and authorization from your school and/or district to use the Services as part of your curriculum, and for purposes of Childrens Online Privacy Protection Act ("COPPA") compliance, you represent and warrant that you are entering into these Terms on behalf of your school and/or district.

5. **PRIVACY:** If you are a school, district, or teacher, you acknowledge and agree that you are responsible for complying with COPPA, meaning that you must obtain advance written consent from all parents or guardians whose children under 13 will be accessing the website and services and you represent and warrant that you have obtained that consent. When obtaining consent, you must provide parents and guardians with our Privacy Policy. You are to keep all consents on file and provide them to us if we request them.

- 6. DISCLAIMER OF WARRANTIES. YOU EXPRESSLY UNDERSTAND AND AGREE THAT:**
- a. YOUR USE OF THE SERVICE IS AT YOUR SOLE RISK. THE SERVICE IS PROVIDED "AS IS," "AS AVAILABLE," AND WITH ALL FAULTS. IXL EXPRESSLY DISCLAIMS ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NONINFRINGEMENT.
  - b. IXL MAKES NO WARRANTY THAT (i) THE SERVICE WILL MEET YOUR REQUIREMENTS, (ii) THE SERVICE WILL BE UNINTERRUPTED, TIMELY, SECURE, OR ERROR-FREE, (iii) THE RESULTS THAT MAY BE OBTAINED FROM THE USE OF THE SERVICE WILL BE ACCURATE OR RELIABLE, (iv) THE QUALITY OF ANY PRODUCTS, SERVICES, INFORMATION, OR OTHER MATERIAL PURCHASED OR OBTAINED BY YOU THROUGH THE SERVICE WILL MEET YOUR EXPECTATIONS, AND (v) ANY ERRORS IN THE SERVICE WILL BE CORRECTED.
  - c. ANY MATERIAL DOWNLOADED OR OTHERWISE OBTAINED THROUGH THE USE OF THE SERVICE IS DONE AT YOUR OWN DISCRETION AND RISK AND THAT YOU WILL BE SOLELY RESPONSIBLE FOR ANY DAMAGE TO YOUR COMPUTER SYSTEM OR LOSS OF DATA THAT RESULTS FROM THE DOWNLOAD OF ANY SUCH MATERIAL.
  - d. NO ADVICE OR INFORMATION, WHETHER ORAL OR WRITTEN, OBTAINED BY YOU FROM IXL OR THROUGH OR FROM THE SERVICE SHALL CREATE ANY WARRANTY NOT EXPRESSLY STATED IN THE TOS.
- Some states do not allow certain limitations on warranties, so certain of the above limitations may not apply to you.**
- 7. LIMITATION OF LIABILITY:** YOU EXPRESSLY UNDERSTAND AND AGREE THAT IXL SHALL NOT BE LIABLE FOR ANY DIRECT, INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES, INCLUDING BUT NOT LIMITED TO, DAMAGES FOR LOSS OF PROFITS, GOODWILL, USE, DATA, OR OTHER INTANGIBLE LOSSES RESULTING FROM THE USE OR INABILITY TO USE THIS SERVICE. IN ALL INSTANCES, DAMAGES SHALL BE CAPPED AT ONE MONTHS FEES.
- 8. SEVERABILITY:** If any provision of this agreement is deemed invalid, illegal, or unenforceable, then that provision shall be deemed severable from these terms and shall not affect the validity and enforceability of any remaining provisions of this Sales Contract, which shall remain in full force and effect.
- 9. ARBITRATION:** You agree that any dispute or claim you may have against IXL arising out of or related to this Sales Contract or the use of Services must be submitted to arbitration, before a single arbitrator appointed by JAMS/Endispute and conducted according to their rules in San Francisco, CA, USA, and that the determination of any such arbitrator shall be binding. The courts located in San Francisco, CA, USA, have exclusive jurisdiction over any judicial proceedings related to this agreement, and you waive any claim that such a court is an improper venue, inconvenient, or lacks jurisdiction over you.
- 10. GOVERNING LAW:** The Sales Contract and the relationship between you and IXL are governed by the laws of the State of California without regard to conflict of law provisions.
- 11. ENTIRE AGREEMENT:** This Sales Contract, which incorporates the Terms of Service by reference, is the final expression of the agreement between Purchaser and Seller and supersedes all prior representations, understandings, and agreements between the Purchaser and Seller relating to its subject matter. This Sales Contract cannot be modified, amended, or changed except in writing and signed by IXL.

Please contact IXL Learning with any questions regarding this sales contract:  
Toll-free (855) 255-8800 | Direct (650) 372-4300 | E-mail [orders@ixl.com](mailto:orders@ixl.com)  
Completed sales contracts should be emailed to your sales consultant.

# BIGGS UNIFIED SCHOOL DISTRICT

August 30, 2023

Item Number: 14 K

Item Title: Technology Projects- Wireless Access Point Upgrade

Presenter: Analyn Dyer

Attachments: CDWG Quote # NMWP447

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

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## **Background/Comments:**

Butte County Office of Education Technology Department recommends moving forward with upgrading all the old wireless access points.

## **Fiscal Impact:**

The sum total of \$ 35,409.83 will be taken from ESSER Funds.

## **Recommendation:**

The Administration recommends the Board approve the wireless access point technology upgrade as presented.



Thank you for choosing CDW. We have received your quote.

# QUOTE CONFIRMATION

**MONEEK GRAVES,**

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

**Convert Quote to Order**

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
NMWP447	8/22/2023	RUCKUS	6463186	<b>\$35,409.83</b>

QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<a href="#">Ruckus Cloud Bundle - subscription license (5 years) + 5 Years Support - 1</a> Mfg. Part#: CLD-BNDL-SZWA-EDU5 Electronic distribution - NO MEDIA Contract: MARKET	38	6805779	\$165.00	\$6,270.00
<a href="#">Ruckus R750 Dual Band Indoor 4x4 4 Access Point</a> Mfg. Part#: 901-R750-US00 UNSPSC: 43223108 Contract: MARKET	38	5459501	\$675.00	\$25,650.00
<a href="#">Ruckus T-Bar - network device mounting kit</a> Mfg. Part#: 902-0195-0000 UNSPSC: 31162313 Contract: MARKET	38	4729599	\$20.00	\$760.00
<a href="#">Ruckus security bracket</a> Mfg. Part#: 902-0120-0000 UNSPSC: 31162313 Contract: MARKET	38	3712269	\$20.00	\$760.00

These services are considered Third Party Services, and this purchase is subject to CDW's [Third Party Cloud Services Terms and Conditions](#), unless you have a written agreement with CDW covering your purchase of products and services, in which case this purchase is subject to such other written agreement.

The third-party Service Provider will provide these services directly to you pursuant to the Service Provider's standard terms and conditions or such other terms as agreed upon directly between you and the Service Provider. The Service Provider, not CDW, will be responsible to you for delivery and performance of these services. Except as otherwise set forth in the Service Provider's agreement, these services are non-cancellable, and all fees are non-refundable.

<b>SUBTOTAL</b>	<b>\$33,440.00</b>
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<b>SHIPPING</b>	\$0.00
<b>SALES TAX</b>	\$1,969.83
<b>GRAND TOTAL</b>	<b>\$35,409.83</b>

PURCHASER BILLING INFO	DELIVER TO
<b>Billing Address:</b> BIGGS UNIFIED SCHOOL DISTRICT ACCOUNTS PAYABLE-VENDOR DECLARATION 300 B ST DISTRICT TECHNOLOGY DEPT BIGGS, CA 95917-9732 <b>Phone:</b> (530) 868-1281 <b>Payment Terms:</b> NET 30 Days-Govt/Ed	<b>Shipping Address:</b> BIGGS UNIFIED SCHOOL DISTRICT MONEEK GRAVES 300 B ST DISTRICT TECHNOLOGY DEPT BIGGS, CA 95917-9732 <b>Phone:</b> (530) 868-1281 <b>Shipping Method:</b> DROP SHIP-GROUND
	<b>Please remit payments to:</b>  CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



### Sales Contact Info

**Ian Rodnick** | (877) 655-1832 | [ianrodn@cdw.com](mailto:ianrodn@cdw.com)

### Need Help?



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Support



Call 800.800.4239

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This order is subject to CDW's Terms and Conditions of Sales and Service Projects at

<http://www.cdwg.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager

© 2023 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239

# BIGGS UNIFIED SCHOOL DISTRICT

August 28, 2023

Item Number: 14 L

Item Title: FY 2022-23 Annual Disclosure of Capital Facilities/Accounting of Developer Fees

Presenter: Analyn Dyer, CBO

Attachments: None

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

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## **Background/Comments:**

In accordance with Government Code 66006, attached is an accounting of fees collected by developers and homeowners who are either constructing new buildings or expanding on current buildings. For Fiscal Year 2022-23, the charge per square footage was \$4.79 per square footage for residential development and \$.78 per square footage for commercial and industrial. A summary of revenues and expenditures is included on Unaudited Actuals 2022-23 Fund 25.

## **Fiscal Impact:**

During Fiscal Year 2022-23, the District collected \$18,545.99 in developer fees and earned \$2,070.44 in Interest. A sum total of \$12,378.75 was spent on the football field and school facilities program services. The District Fund 25 has an ending fund balance of \$116,468.08.

<b>Revenues</b>	<b>SY 2022-23</b>
Deposit of Fees 10/25/22	\$ 7,242.48
Deposit of Fees 02/28/23	\$ 11,303.51
Interest Income	\$ 2,070.44
<b>Total Revenues</b>	<b>\$ 20,616.43</b>
<b>Less Expenses</b>	
Turf Tank	\$ 11,500.00
Jack Schreder & Associates	\$ 878.75
<b>Total Expenses</b>	<b>\$ 12,378.75</b>
<b>Net Increase (Decrease)</b>	<b>\$ 8,237.68</b>
Beg. Balance 7/1/2022	\$ 112,244.01
Audit Adjustments 6/30/22	(3,383.00)
Fair Market Value Adjustments	(630.61)
<b>End Balance 6/30/23</b>	<b>\$ 116,468.08</b>

**Recommendations for the Current Fiscal Year:** Roof leak repairs and new developer fees justification study.

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	19,985.82	0.00	-100.0%
5) TOTAL, REVENUES			19,985.82	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	878.75	1,000.00	13.8%
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			12,378.75	13,000.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,607.07	(13,000.00)	-270.9%
<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>			7,607.07	(13,000.00)	-270.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,244.01	116,468.08	3.8%
b) Audit Adjustments		9793	(3,383.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			108,861.01	116,468.08	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,861.01	116,468.08	7.0%
2) Ending Balance, June 30 (E + F1e)			116,468.08	103,468.08	-11.2%
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	116,468.08	103,468.08	-11.2%
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	120,481.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,013.61)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			116,468.08		
<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 (must agree with line F2) (G10 + H2) - (I6 + J2)			116,468.08		
<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	2,070.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(630.61)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	18,545.99	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,985.82	0.00	-100.0%
TOTAL, REVENUES			19,985.82	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%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<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>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,500.00</b>	<b>12,000.00</b>	<b>4.3%</b>
<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	878.75	1,000.00	13.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>878.75</b>	<b>1,000.00</b>	<b>13.8%</b>
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,378.75</b>	<b>13,000.00</b>	<b>5.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(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>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>PROCEEDS</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<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 Unaudited 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	19,985.82	0.00	-100.0%
5) TOTAL, REVENUES			19,985.82	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		12,378.75	13,000.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,378.75	13,000.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			7,607.07	(13,000.00)	-270.9%
<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>			7,607.07	(13,000.00)	-270.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,244.01	116,468.08	3.8%
b) Audit Adjustments		9793	(3,383.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			108,861.01	116,468.08	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,861.01	116,468.08	7.0%
2) Ending Balance, June 30 (E + F1e)			116,468.08	103,468.08	-11.2%
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	116,468.08	103,468.08	-11.2%
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 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	116,468.08	103,468.08
Total, Restricted Balance		116,468.08	103,468.08

**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH  
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and  
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District  
and BHS Boosters Club

During the Period July 1, 2023 through June 30, 2025

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The Butte Schools Self-Funded Programs (BSSP) and Bay Area Schools Insurance Cooperative (BASIC) have adopted the following minimum guidelines for the BHS Boosters Club (organization), an auxiliary organization of the Biggs Unified School District (district), to receive liability protection under the BSSP and BASIC memorandums of coverage:

1. The organization must have written bylaws specifying its purpose as a district/pupil support organization.
2. The bylaws must reflect the nature and degree of the district's direction and supervision of the organization and its activities.
3. The organization's meetings must be timely noticed.
4. The organization may not be a nonprofit corporation organized under Section 501(c)(3) of the Internal Revenue Code, under the California Nonprofit Corporation Law, or under any similar law.
5. Minutes of all proceedings must be kept on file with the district.
6. The organization's events must have specific approval from the district's governing board or its authorized representative.
7. The organization's funds must be reported to and be under the control of the authorized representative of the district. Control shall be through one of the following:
  - a. A district administrative employee must be a signor on the organization's bank account(s);
  - b. A district administrative employee must sign on all payments and/or purchase orders; or
  - c. The organization must post a financial bond for the amount of the funds expected to be collected over a one-year period.
8. The organization must be approved by the district's governing board and the governing boards of both BSSP and BASIC for endorsement to the Memorandum of Coverage.
9. The organization must not discriminate against individuals or its members through the dissemination of funds.
10. Activities covered:
 

<ol style="list-style-type: none"> <li>a. Meetings of the officers and members of the organization</li> <li>b. Newsletter and bulletins</li> <li>c. Candy, cake and bake sales</li> <li>d. Breakfasts, luncheons, brunches or dinners (excluding alcohol)</li> <li>e. Movies, lectures, or awards assemblies</li> <li>f. Drawings or auctions</li> <li>g. Fairs, bazaars or carnivals (excluding animal or mechanical rides)</li> <li>h. Float construction</li> </ol>	<ol style="list-style-type: none"> <li>i. Garage sales</li> <li>j. Roller skating or ice skating</li> <li>k. Auto or motor vehicle shows/display</li> <li>l. Watercraft shows/display</li> <li>m. Car washes</li> <li>n. Concerts (excluding rock or "heavy metal")</li> <li>o. Field trips</li> <li>p. Amateur or professional live entertainment</li> <li>q. Parades</li> <li>r. Picnics and barbecues</li> <li>s. Pep rallies</li> </ol>
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**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH  
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and  
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District  
and BHS Boosters Club

During the Period July 1, 2023 through June 30, 2025

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t. Walk-a-thons, jog-a-thons, and like events

u. Dances

1. Excluded activities include, but are not limited to:

a. Motor vehicle or watercraft speed competitions or races

b. Events involving alcohol

c. Mechanical rides

d. Animal rides

e. Donkey basketball/baseball

f. Fireworks

g. Rodeo

h. Skateboard events

i. Bicycle events, involving acrobatics, stunts, or "motocross"

j. Owned automobiles and trailers

k. Athletic events such as: football, basketball, soccer, baseball/softball, volleyball, water sports, boxing, wrestling, physical contact sports, etc.

2. Any activity not listed above must be referred to BSSP for approval.

**We accept and agree to abide by the above guidelines.**

Organization: BHS Boosters Club

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

District: Biggs Unified School District

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

BSSP Approval on: \_\_\_\_\_

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH  
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and  
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District  
and Biggs Ag Boosters  
During the Period July 1, 2023 through June 30, 2025

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The Butte Schools Self-Funded Programs (BSSP) and Bay Area Schools Insurance Cooperative (BASIC) have adopted the following minimum guidelines for the Biggs Ag Boosters (organization), an auxiliary organization of the Biggs Unified School District (district), to receive liability protection under the BSSP and BASIC memorandums of coverage:

1. The organization must have written bylaws specifying its purpose as a district/pupil support organization.
2. The bylaws must reflect the nature and degree of the district's direction and supervision of the organization and its activities.
3. The organization's meetings must be timely noticed.
4. The organization may not be a nonprofit corporation organized under Section 501(c)(3) of the Internal Revenue Code, under the California Nonprofit Corporation Law, or under any similar law.
5. Minutes of all proceedings must be kept on file with the district.
6. The organization's events must have specific approval from the district's governing board or its authorized representative.
7. The organization's funds must be reported to and be under the control of the authorized representative of the district. Control shall be through one of the following:
  - a. A district administrative employee must be a signor on the organization's bank account(s);
  - b. A district administrative employee must sign on all payments and/or purchase orders; or
  - c. The organization must post a financial bond for the amount of the funds expected to be collected over a one-year period.
8. The organization must be approved by the district's governing board and the governing boards of both BSSP and BASIC for endorsement to the Memorandum of Coverage.
9. The organization must not discriminate against individuals or its members through the dissemination of funds.
10. Activities covered:
  - a. Meetings of the officers and members of the organization
  - b. Newsletter and bulletins
  - c. Candy, cake and bake sales
  - d. Breakfasts, luncheons, brunches or dinners (excluding alcohol)
  - e. Movies, lectures, or awards assemblies
  - f. Drawings or auctions
  - g. Fairs, bazaars or carnivals (excluding animal or mechanical rides)
  - h. Float construction
  - i. Garage sales
  - j. Roller skating or ice skating
  - k. Auto or motor vehicle shows/display
  - l. Watercraft shows/display
  - m. Car washes
  - n. Concerts (excluding rock or "heavy metal")
  - o. Field trips
  - p. Amateur or professional live entertainment
  - q. Parades
  - r. Picnics and barbecues
  - s. Pep rallies

**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH  
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and  
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District  
and Biggs Ag Boosters  
During the Period July 1, 2023 through June 30, 2025

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- t. Walk-a-thons, jog-a-thons, and like events                      u. Dances

1. Excluded activities include, but are not limited to:
- a. Motor vehicle or watercraft speed competitions or races
  - b. Events involving alcohol
  - c. Mechanical rides
  - d. Animal rides
  - e. Donkey basketball/baseball
  - f. Fireworks
  - g. Rodeo
  - h. Skateboard events
  - i. Bicycle events, involving acrobatics, stunts, or "motocross"
  - j. Owned automobiles and trailers
  - k. Athletic events such as: football, basketball, soccer, baseball/softball, volleyball, water sports, boxing, wrestling, physical contact sports, etc.
2. Any activity not listed above must be referred to BSSP for approval.

**We accept and agree to abide by the above guidelines.**

Organization: Biggs Ag Boosters  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

District: Biggs Unified School District  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Signature: \_\_\_\_\_

BSSP Approval on: \_\_\_\_\_  
Name: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

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**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH  
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and  
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District  
and Richvale Parents' Association  
During the Period July 1, 2023 through June 30, 2025

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The Butte Schools Self-Funded Programs (BSSP) and Bay Area Schools Insurance Cooperative (BASIC) have adopted the following minimum guidelines for the Richvale Parents' Association (organization), an auxiliary organization of the Biggs Unified School District (district), to receive liability protection under the BSSP and BASIC memorandums of coverage:

1. The organization must have written bylaws specifying its purpose as a district/pupil support organization.
2. The bylaws must reflect the nature and degree of the district's direction and supervision of the organization and its activities.
3. The organization's meetings must be timely noticed.
4. The organization may not be a nonprofit corporation organized under Section 501(c)(3) of the Internal Revenue Code, under the California Nonprofit Corporation Law, or under any similar law.
5. Minutes of all proceedings must be kept on file with the district.
6. The organization's events must have specific approval from the district's governing board or its authorized representative.
7. The organization's funds must be reported to and be under the control of the authorized representative of the district. Control shall be through one of the following:
  - a. A district administrative employee must be a signor on the organization's bank account(s);
  - b. A district administrative employee must sign on all payments and/or purchase orders; or
  - c. The organization must post a financial bond for the amount of the funds expected to be collected over a one-year period.
8. The organization must be approved by the district's governing board and the governing boards of both BSSP and BASIC for endorsement to the Memorandum of Coverage.
9. The organization must not discriminate against individuals or its members through the dissemination of funds.
10. Activities covered:
  - a. Meetings of the officers and members of the organization
  - b. Newsletter and bulletins
  - c. Candy, cake and bake sales
  - d. Breakfasts, luncheons, brunches or dinners (excluding alcohol)
  - e. Movies, lectures, or awards assemblies
  - f. Drawings or auctions
  - g. Fairs, bazaars or carnivals (excluding animal or mechanical rides)
  - h. Float construction
  - i. Garage sales
  - j. Roller skating or ice skating
  - k. Auto or motor vehicle shows/display
  - l. Watercraft shows/display
  - m. Car washes
  - n. Concerts (excluding rock or "heavy metal")
  - o. Field trips
  - p. Amateur or professional live entertainment
  - q. Parades
  - r. Picnics and barbecues
  - s. Pep rallies

**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH  
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and  
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District  
and Richvale Parents' Association  
During the Period July 1, 2023 through June 30, 2025

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- t. Walk-a-thons, jog-a-thons, and like events                      u. Dances

1. Excluded activities include, but are not limited to:
- a. Motor vehicle or watercraft speed competitions or races
  - b. Events involving alcohol
  - c. Mechanical rides
  - d. Animal rides
  - e. Donkey basketball/baseball
  - f. Fireworks
  - g. Rodeo
  - h. Skateboard events
  - i. Bicycle events, involving acrobatics, stunts, or "motocross"
  - j. Owned automobiles and trailers
  - k. Athletic events such as: football, basketball, soccer, baseball/softball, volleyball, water sports, boxing, wrestling, physical contact sports, etc.
2. Any activity not listed above must be referred to BSSP for approval.

**We accept and agree to abide by the above guidelines.**

Organization: Richvale Parents' Association  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

District: Biggs Unified School District  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Signature: \_\_\_\_\_

BSSP Approval on: \_\_\_\_\_  
Name: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

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

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

SECTION 125 FLEXIBLE BENEFIT PLAN  
ADOPTION AGREEMENT

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

A. EMPLOYER INFORMATION

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

B. EFFECTIVE DATE

Original effective date of the Plan:	May 1, 1995
If Amendment to existing plan, effective date of amendment:	September 13, 2023

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

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

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

D. PLAN YEAR

The current plan year will begin on October 1, 2023 and end on September 30, 2024. Each subsequent plan year will begin on October 1 and end on September 30.

**E. EMPLOYER CONTRIBUTIONS**

**Non-Elective Contributions:**

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

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

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

**Elective Contributions  
(Salary Reduction):**

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

100% of compensation per entire plan year.

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

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

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

*N/A*

Eligibility Requirements for Participation, if different than Item C.

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

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

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

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

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

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

**American Fidelity Assurance Company 5 Year Term**

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

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

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

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

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

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

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

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

Recordkeeper: American Fidelity Assurance Company

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

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

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

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

Eligibility Requirements for Participation, if different than Item C.

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

HSA Trustee **First Fidelity Bank N A**

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

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

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

**Dental and Vision**

Eligibility Requirements for Participation, if different than Item C.

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



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

This Plan is hereby adopted\_\_\_\_\_..

Biggs Unified School District -  
(Name of Employer)

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

Title: \_\_\_\_\_

#### APPENDIX A

Related Employers that have adopted this Plan

Name(s):

*N/A*

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

## SECTION 125 FLEXIBLE BENEFIT PLAN

### SECTION I

#### PURPOSE

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

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

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

### SECTION II

#### DEFINITIONS

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

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

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

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

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

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

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

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

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

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

### SECTION III

#### ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

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

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

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

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

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

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

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

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

## SECTION IV

### CONTRIBUTIONS

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

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

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

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

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



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

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

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

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

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

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

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

(b) Significant curtailment of coverage.

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

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

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

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

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

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

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

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

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

## SECTION V

### GROUP MEDICAL INSURANCE BENEFIT PLAN

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

## SECTION VI

### DISABILITY INCOME BENEFIT PLAN

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

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

## **SECTION VII**

### **GROUP AND INDIVIDUAL LIFE INSURANCE PLAN**

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

## **SECTION VIII**

### **MEDICAL EXPENSE REIMBURSEMENT PLAN**

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

### 8.3 TERMS, CONDITIONS, AND LIMITATIONS:

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

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

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

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

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

#### 8.4 ELIGIBLE MEDICAL EXPENSES:

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

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

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



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

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

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

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

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

## **SECTION IX**

### **DEPENDENT CARE REIMBURSEMENT PLAN**

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

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

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

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

#### 9.4 DEFINITIONS:

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

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

## SECTION X

### HEALTH SAVINGS ACCOUNTS

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

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

### 10.3 TERMS, CONDITIONS AND LIMITATION:

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

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

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

## SECTION XI

### AMENDMENT AND TERMINATION

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

## SECTION XII

### ADMINISTRATION

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

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

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

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

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

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

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

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

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

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

1. the specific reason or reasons for the denial;
  2. reference to the specific Plan provision on which the denial is issued;
  3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
  4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under BRISA with respect to any adverse determination after appeal of his claim.
- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

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



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

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

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

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

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

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

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

### SECTION XIII

#### MISCELLANEOUS PROVISIONS

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

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

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

**Business and Noninstructional Operations**

BP 3350(a)

**TRAVEL EXPENSES**

The Board of Trustees recognizes that district employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the Superintendent or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.

*(cf. 9250 - Remuneration, Reimbursement and Other Benefits)*

The Board shall authorize payment for actual and necessary travel expenses incurred by any employee performing authorized services for the district, whether within or outside district boundaries. (Education Code 44032)

The Superintendent or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the Superintendent or designee prior to traveling. The Superintendent or designee may approve travel requests in accordance with the adopted budget and upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties. Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

*(cf. 3100 - Budget)*

*(cf. 3110 - Transfer of Funds)*

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

Reimbursable travel expenses may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging when district business reasonably requires an overnight stay, registration fees for seminars and conferences, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The district shall not reimburse personal travel expenses including, but not limited to, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on district-related business, personal use of an automobile, and personal losses or traffic violation fees incurred while on district business.

## TRAVEL EXPENSES (continued)

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by receipts.

Authorized employees shall be reimbursed for the use of their own private vehicles in the performance of assigned duties, on either a mileage or monthly basis as determined by the Superintendent or designee. (Education Code 44033)

The mileage allowance provided by the district for employees' use of their private vehicles shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge or by another employee who is entitled to the expense reimbursement.

Meal costs shall be reimbursed based on documented actual expenses within the maximum amounts established by the Superintendent or designee and based on the time of day that travel for district business begins and ends. Meals shall be limited to ~~\$35.00~~ \$50.00 a day.

Any expense that exceeds the maximum rate of reimbursement established by the district shall be reimbursed only with the approval of the Superintendent or designee.

All expense reimbursement claims shall be submitted on a district form, within 10 working days following return from travel when possible. The form shall be accompanied by receipts and any explanation necessary to document that the expenses meet district criteria for reimbursement. **Requests for reimbursement that are older than 60 days will be denied.**

The Superintendent or designee shall approve expense claims only upon verifying that all necessary documentation is provided and that all expenses are appropriate and related to district business. If an expense claim is disallowed due to lack of documentation or inappropriate expenses, the employee may be personally responsible for any improper costs incurred.

When approved by the Superintendent or designee, an employee may be issued a district credit card for use while on authorized district business. Receipts documenting the expenses incurred on a district credit card shall be submitted promptly following return from travel. Under no circumstances shall personal expenses be charged on a district credit card, even if the employee intends to subsequently reimburse the district for the personal charges.

When necessary, the Superintendent or designee may approve a cash advance, not to exceed the estimated out-of-pocket reimbursable expenses, to an employee authorized to travel on district business. Within 10 working days following return from travel, the employee shall submit a final accounting with all necessary supporting documentation. He/she shall refund

TRAVEL EXPENSES (continued)

to the district any amount of cash advance exceeding the actual approved reimbursable expenses.

*Legal Reference:*

EDUCATION CODE

- 42634 Itemization of expenses
- 44016 Travel expense to employment interview
- 44032 Travel expenses
- 44033 Automobile allowance
- 44802 Student teacher's travel expense

*Management Resources:*

INTERNAL REVENUE SERVICE PUBLICATIONS

*Per Diem Rates (For Travel Within the Continental United States), Publication 1542*

WEB SITES

*Internal Revenue Service: <http://www.irs.gov>*

*U.S. General Services Administration, Per Diem Rates: <http://www.gsa.gov/perdiem>  
(6/98) 8/13*

**TRAVEL EXPENSES AND TRAVEL REIMBURSEMENT**

Expenses shall be reimbursed within limits approved by the Board of Trustees. The Superintendent or designee shall establish procedures for the submission and verification of expense claims. Actual costs, with these general guidelines:

- Meals shall be limited to ~~\$35.00~~ \$50.00 a day (~~\$7~~ \$10 breakfast, ~~\$10~~ \$15 lunch, and ~~\$18~~ \$25 dinner).
- An exception to the limit can be approved by the Superintendent.
- Lodging shall be reimbursed at actual cost, with amounts above ~~\$150.00~~ \$200.00 per -night subject to approval by the Superintendent or designee.

For lodging and meals, employees shall submit receipts to receive reimbursement. The Board may establish an allowance on either a mileage or monthly basis to reimburse designated employees for the use of their vehicles in the performance of assigned duties. The standard mileage rate shall be set at the current IRS rate.



**UNAUDITED ACTUALS  
FISCAL YEAR 2022-2023**



SEPTEMBER 13, 2023  
Board Presentation



**BIGGS UNIFIED SCHOOL DISTRICT**  
**Unaudited Actuals Fiscal Year 2022-2023**

Each year, the district closes its books for all district funds. As of June 30, 2023, the final accounting for all revenues received and spent by programs is reviewed and reconciled. Some programs do not spend all that was allocated that year, and therefore carryover funds are reserved from the Ending Fund Balance and will be included in the 2023-2024 budgeted expenditures for that program to spend. These results are audited each fall with audited financial statements presented to the board on or before January 31 each year.

Unaudited Actuals for SY 2022-23 and the state-required reporting forms for the Board of Trustees are included. The summary of the significant items is included below:

**Average Daily Attendance (ADA)**

The District's Annual ADA is at 476.41, Funded ADA is 558.48 (ADA relief)

**Revenues:**

Actual General Fund revenues, Restricted and Unrestricted exceeded the expenditures by \$2,424,758.75 resulting in an Ending Fund Balance of \$2,189,546.75 for Unrestricted Funds and Restricted Funds increased by \$235,212.00

The total combined Ending Fund Balance is \$6,082,448.6 higher than the Estimated Actuals Budget presented in June 2023 with the 2023-24 Adopted Budget approval by \$1.5M.

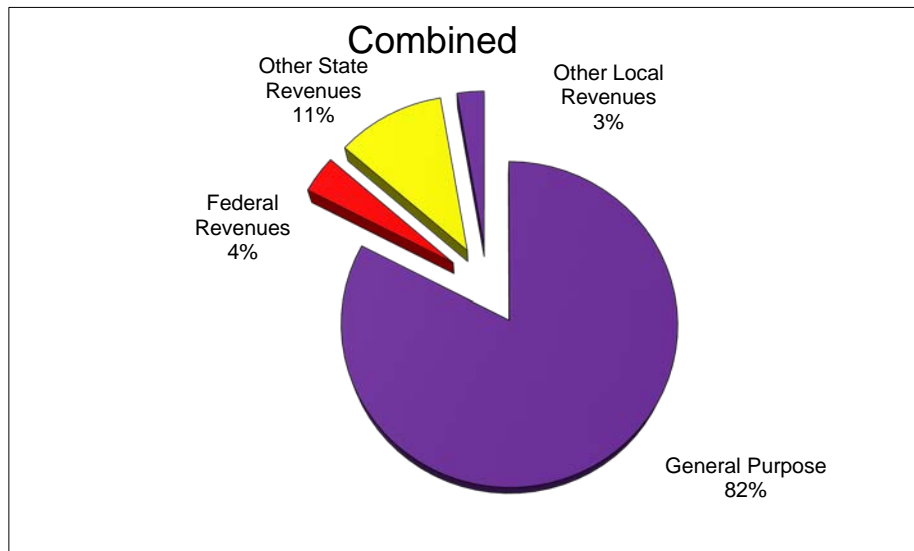
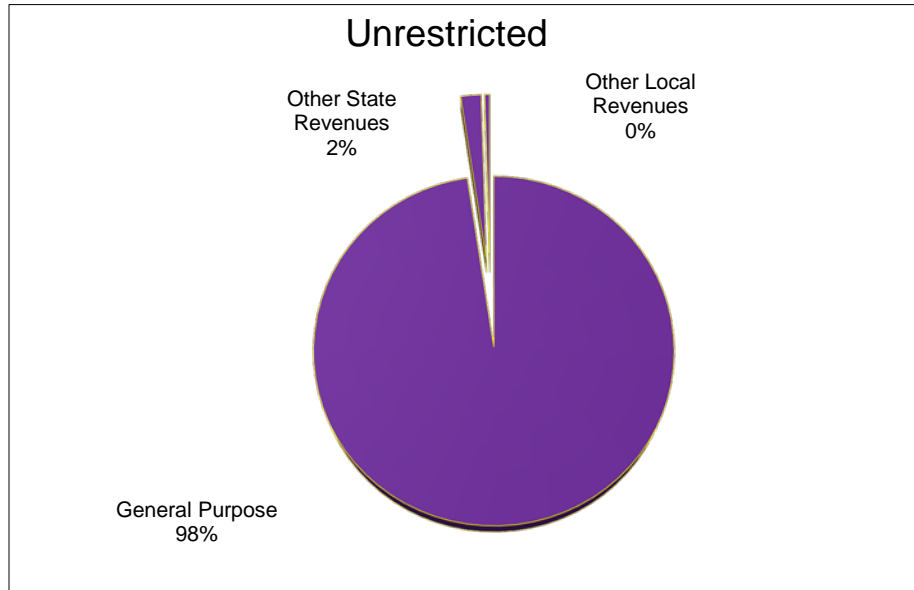
The 2022-23 Actual Unrestricted Unassigned Economic Uncertainty Surplus ended with \$ 2,922,682.27.

Actual Unrestricted Revenues were \$ greater than the Estimated Actuals Budget due to LCFF adjustments, due to lack of use (unearned revenues) of State and Federal Funds including one-time Elementary and Secondary School Emergency Relief (ESSER Funds). These unspent on different programs for school sites will be carried over and the budget to be spent in the 2023-24.

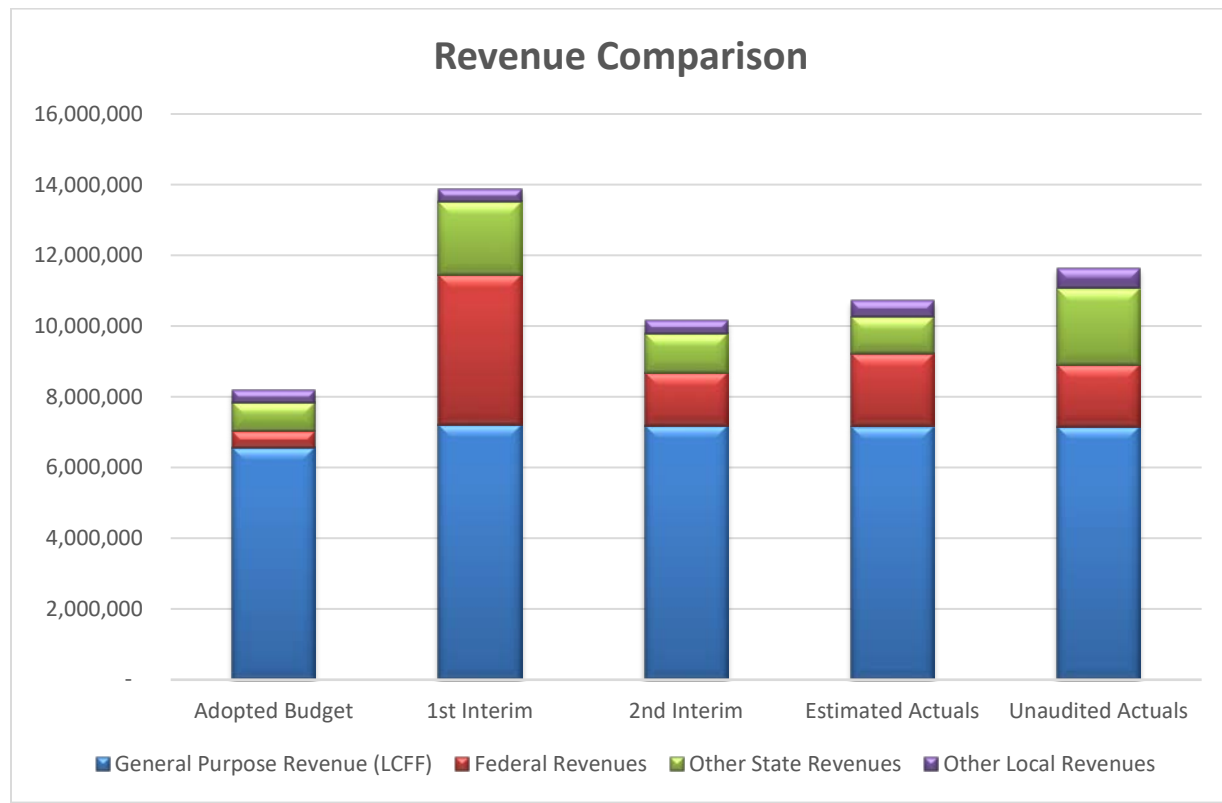
**General Fund Revenue Components**

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)	\$7,164,556	\$7,164,556
Federal Revenues	\$1,287	\$1,748,198
Other State Revenues	\$181,013	\$2,161,827
Other Local Revenues	\$270,202	\$559,423
<b>TOTAL</b>	<b>\$7,617,058</b>	<b>\$11,634,003</b>



## Revenue – Budget Comparison SY 2022-23



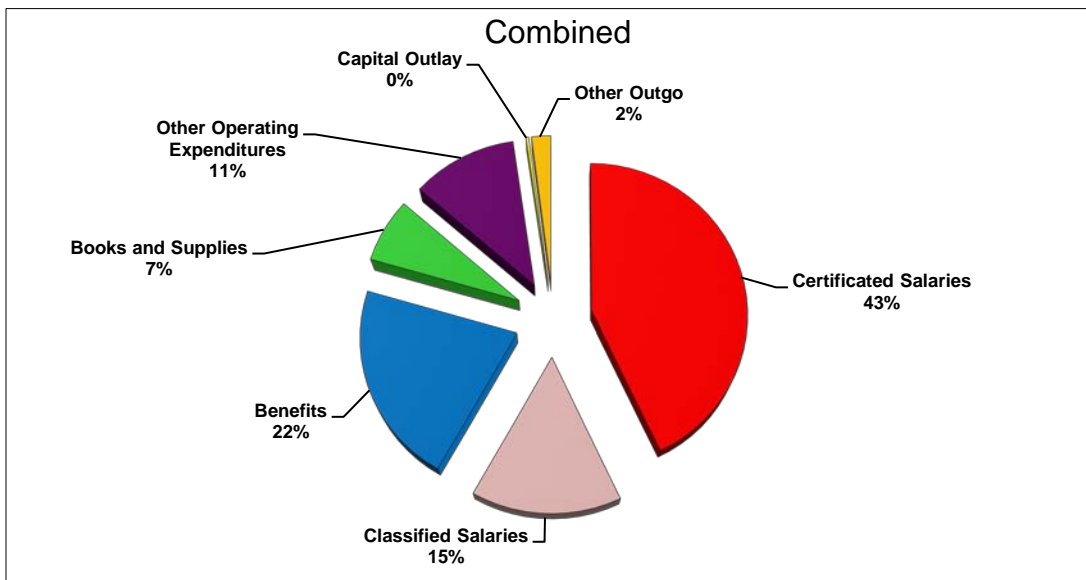
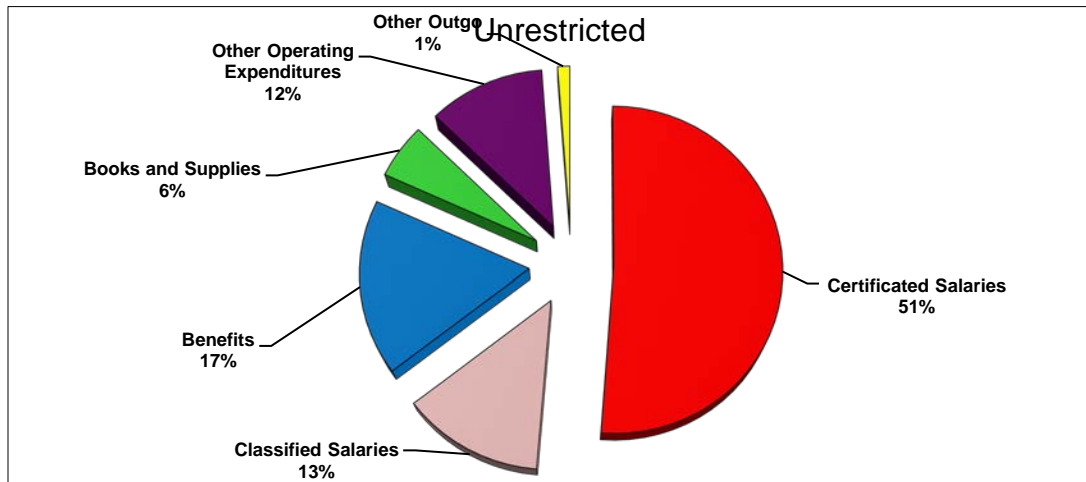
The Graphs illustrated above showed the Revenue comparison from the Adopted Budget, Interim Reports, Estimated Actuals, and Audited Actuals.

### 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	\$2,278,099	\$3,277,568
Classified Salaries	\$984,010	\$1,268,811
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,272,424	\$2,006,590
Books and Supplies	\$192,874	\$449,740
Other Operating Expenditures	\$752,627	\$967,353
Capital Outlay	\$0	\$419,392
Other Outgo	-\$52,523	\$819,791
<b>TOTAL</b>	<b>\$5,427,511</b>	<b>\$9,209,244</b>

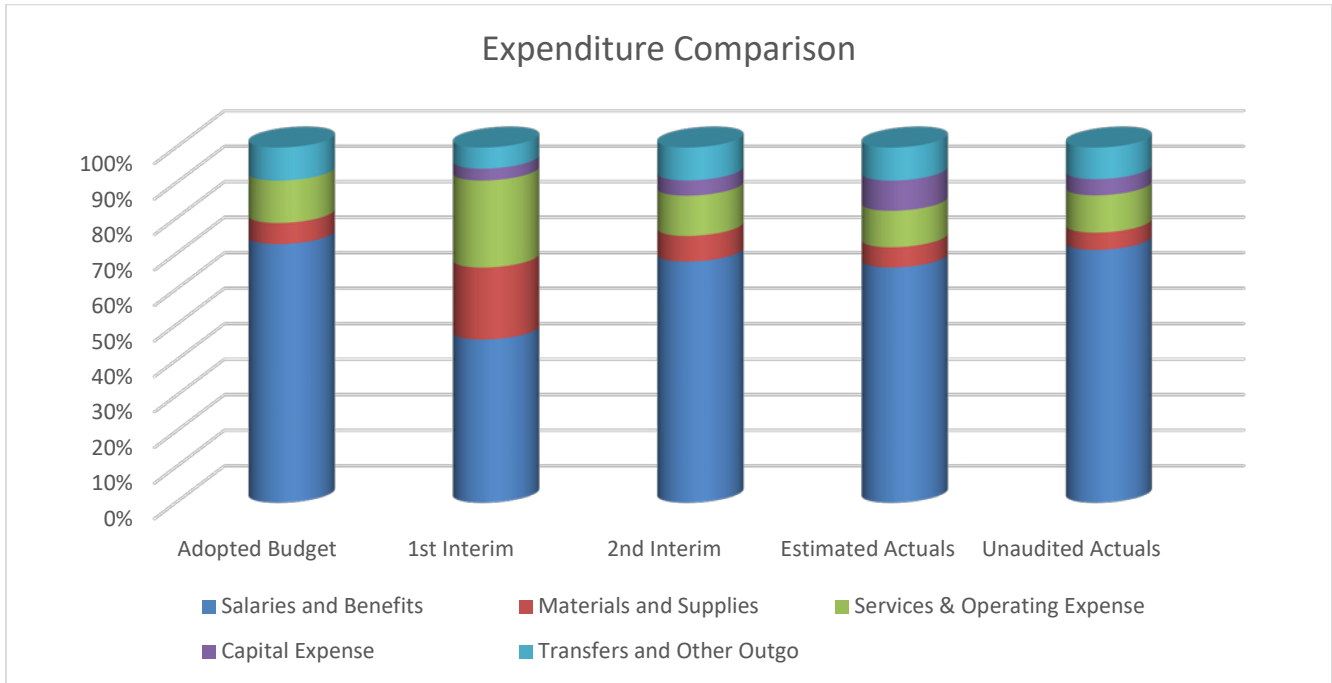
Following is a graphical representation of expenditures by percentage:



**2022-23 Expenditure Comparison**

Each year our actual activity can vary from our budgeted projections based on information received after budget reporting and State, Federal, and Local notifications. The significant differences between the District’s 2022-23 Adopted Budget, Interim Reports, Estimated Actuals Budget, and Unaudited Actuals are illustrated below.

### Expenditure Comparison



### **General Fund Summary**

The District’s 2022-23 General Fund projects a total operating surplus of \$2,424,758 resulting in an estimated ending fund balance of \$6,082,448 million. The components of the District’s fund balance are as follows: revolving cash & and other non-spendable - \$5,500; restricted programs - \$2,100,069; assignments - \$317,457; economic uncertainty - \$736,740; unassigned - \$2,922,682

The new beginning balance for 2023/24 will be \$6,082,448 (Unrestricted Funds \$3,982,379 and Restricted Funds \$2,100,069)

### **Fund Summaries**

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

FUND	2021-22	Est. Net Change	2022-23
GENERAL (UNRESTRICTED & RESTRICTED)	\$3,851,550	\$2,230,899	\$6,082,448
STUDENT BODY ACTIVITES (FUND 08)	\$102,242	\$14,157	\$116,399
CAFETERIA FUND (FUND 13)	\$102,419	\$11,299	\$113,718
SPECIAL RESERVE (FUND 17)	\$633,852	(\$9,975)	\$623,877
SPECIAL RESERVE (FUND 20)	\$527,757	(\$8,413)	\$519,343
CAPITAL FACILITIES	\$108,861	\$7,607	\$116,468
COUNTY SCHOOL FACILITIES	\$107,200	\$1,966	\$109,167
CAPITAL OUTLAY	\$93	\$1	\$94
DEBT SERVICE FUND	\$143	\$2	\$145
FUNDATION PRIVATE-PURPOSE TRUST	\$686,432	\$72,916	\$759,348
<b>TOTAL</b>	<b>\$6,120,548</b>	<b>\$2,320,460</b>	<b>\$8,441,008</b>

- Special Reserve Fund 17 and Fund 20 negative change are due to the Fair Market Value Adjustments with Butte County Treasury.

***Conclusion:***

As part of the Fiscal Year 2023-24 Adopted Budget Review by the Butte County Office of Education, the District must continue to monitor any projected budget deficits and adjust its future spending plans as necessary to maintain fund balance and reserves. The District must continue to monitor employee salaries and benefits currently under one-time funding resources.

The 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.



**UNAUDITED ACTUALS  
FISCAL YEAR 2022-2023**



**SEPTEMBER 13, 2023  
Board Presentation**

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 13, 2023

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Travis Haskill, CPA  
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Title  
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thaskill@bcoe.org  
E-mail Address

For School District:

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



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

Form	Description	Value	
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.10%	
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met 0.00% 0.00%	
	GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
		Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$3,611,349.13 \$3,433,444.38
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	7.87%	

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	7,164,555.77	0.00	7,164,555.77	7,370,520.00	0.00	7,370,520.00	2.9%
2) Federal Revenue		8100-8299	1,287.00	1,746,911.03	1,748,198.03	0.00	1,714,923.00	1,714,923.00	-1.9%
3) Other State Revenue		8300-8599	181,013.16	1,980,813.45	2,161,826.61	88,828.00	910,945.00	999,773.00	-53.8%
4) Other Local Revenue		8600-8799	270,201.68	289,221.05	559,422.73	125,500.00	199,953.00	325,453.00	-41.8%
5) TOTAL, REVENUES			7,617,057.61	4,016,945.53	11,634,003.14	7,594,848.00	2,825,821.00	10,410,669.00	-10.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,278,099.01	999,468.87	3,277,567.88	2,320,121.00	964,103.00	3,284,224.00	0.2%
2) Classified Salaries		2000-2999	994,010.45	284,800.40	1,268,810.85	1,018,489.00	284,953.00	1,303,442.00	2.7%
3) Employee Benefits		3000-3999	1,272,424.12	734,165.64	2,006,589.76	1,347,367.00	729,222.00	2,076,589.00	3.5%
4) Books and Supplies		4000-4999	192,873.98	256,866.08	449,740.06	378,550.00	369,725.00	748,275.00	66.4%
5) Services and Other Operating Expenditures		5000-5999	752,626.53	214,726.06	967,352.59	926,217.00	754,149.00	1,680,366.00	73.7%
6) Capital Outlay		6000-6999	0.00	419,391.99	419,391.99	200,000.00	308,335.00	508,335.00	21.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	115,288.74	704,502.52	819,791.26	115,280.00	695,292.00	810,582.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(167,811.97)	167,811.97	0.00	(67,717.00)	67,717.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,427,510.86	3,781,733.53	9,209,244.39	6,238,317.00	4,173,496.00	10,411,813.00	13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,189,546.75	235,212.00	2,424,758.75	1,346,531.00	(1,347,675.00)	(1,144.00)	-100.0%
<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	0.00	0.00	0.00	30,413.00	0.00	30,413.00	New
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	(707,481.93)	707,481.93	0.00	(932,984.00)	902,571.00	(30,413.00)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(707,481.93)	707,481.93	0.00	(932,984.00)	902,571.00	(30,413.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,482,064.82	942,693.93	2,424,758.75	413,547.00	(445,104.00)	(31,557.00)	-101.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	2,677,028.19	1,174,521.58	3,851,549.77	3,982,379.09	2,100,069.51	6,082,448.60	57.9%
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 Unaudited 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)			2,506,620.19	1,174,521.58	3,681,141.77	3,982,379.09	2,100,069.51	6,082,448.60	65.2%
d) Other Restatements		9795	(6,305.92)	(17,146.00)	(23,451.92)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,500,314.27	1,157,375.58	3,657,689.85	3,982,379.09	2,100,069.51	6,082,448.60	66.3%
2) Ending Balance, June 30 (E + F1e)			3,982,379.09	2,100,069.51	6,082,448.60	4,395,926.09	1,654,965.51	6,050,891.60	-0.5%
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	2,100,069.51	2,100,069.51	0.00	1,670,121.51	1,670,121.51	-20.5%
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	317,456.82	0.00	317,456.82	246,284.82	0.00	246,284.82	-22.4%
Independent Study		9780	212,957.00		212,957.00			0.00	
Independent Study		9780						212,957.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	736,740.00	0.00	736,740.00	832,945.00	0.00	832,945.00	13.1%
Unassigned/Unappropriated Amount		9790	2,922,682.27	0.00	2,922,682.27	3,312,946.27	(15,156.00)	3,297,790.27	12.8%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,824,031.47	2,174,226.05	6,998,257.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	(232,703.32)	0.00	(232,703.32)				
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	54,109.30	880,353.96	934,463.26				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited 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			4,650,937.45	3,054,580.01	7,705,517.46				
<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	548,474.36	460,458.14	1,008,932.50				
2) Due to Grantor Governments		9590	120,084.00	126,994.81	247,078.81				
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	367,057.75	367,057.75				
6) TOTAL, LIABILITIES			668,558.36	954,510.50	1,623,068.86				
<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 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,982,379.09	2,100,069.51	6,082,448.60				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	3,454,932.00	0.00	3,454,932.00	2,721,619.00	0.00	2,721,619.00	-21.2%
Education Protection Account State Aid - Current Year		8012	565,875.00	0.00	565,875.00	1,598,962.00	0.00	1,598,962.00	182.6%
State Aid - Prior Years		8019	(90,277.10)	0.00	(90,277.10)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions		8021	31,272.88	0.00	31,272.88	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	2,311.87	0.00	2,311.87	2,289.00	0.00	2,289.00	-1.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	3,553,790.17	0.00	3,553,790.17	3,444,159.00	0.00	3,444,159.00	-3.1%
Secured Roll Taxes		8042	262,526.68	0.00	262,526.68	258,998.00	0.00	258,998.00	-1.3%
Unsecured Roll Taxes		8043	13,647.23	0.00	13,647.23	5,823.00	0.00	5,823.00	-57.3%
Prior Years' Taxes									
Supplemental Taxes		8044	71,553.46	0.00	71,553.46	55,628.00	0.00	55,628.00	-22.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	(698,394.42)	0.00	(698,394.42)	(735,955.00)	0.00	(735,955.00)	6.9%
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			7,177,237.77	0.00	7,177,237.77	7,382,796.00	0.00	7,382,796.00	2.9%
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	(12,682.00)	0.00	(12,682.00)	(12,276.00)	0.00	(12,276.00)	-3.2%
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			7,164,555.77	0.00	7,164,555.77	7,370,520.00	0.00	7,370,520.00	2.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	171,293.69	171,293.69	0.00	109,614.00	109,614.00	-36.0%
Special Education Discretionary Grants		8182	0.00	30,371.00	30,371.00	0.00	8,155.00	8,155.00	-73.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	1,287.00	0.00	1,287.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildfire 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	48,954.46	48,954.46	0.00	108,335.00	108,335.00	121.3%
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	303,889.36	303,889.36	0.00	288,320.00	288,320.00	-1.7%
Title I, Part A, Local Delinquent Programs		3025	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction		4035	0.00	29,012.41	29,012.41	0.00	30,140.00	30,140.00	3.9%
Title III, Part A, Immigrant Student Program		4201	0.00	129.96	129.96	0.00	707.00	707.00	444.0%
Title III, Part A, English Learner Program		4203	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSSGP)		4610	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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		36,095.23	36,095.23		21,827.00	21,827.00	-39.5%
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	1,127,164.92	1,127,164.92	0.00	1,167,825.00	1,167,825.00	3.6%
TOTAL, FEDERAL REVENUE			1,287.00	1,746,911.03	1,748,198.03	0.00	1,714,923.00	1,714,923.00	-1.9%
<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		219,909.00	219,909.00		229,576.00	229,576.00	4.4%
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									
Lottery - Unrestricted and Instructional Materials									
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)									
Charter School Facility Grant									
Drug/Alcohol/Tobacco Funds									
California Clean Energy Jobs Act									
Career Technical Education Incentive Grant Program									
American Indian Early Childhood Education									
Specialized Secondary									
All Other State Revenue	All Other	8590	54,157.34	1,578,169.03	1,632,326.37	0.00	646,360.00	646,360.00	-60.4%
TOTAL, OTHER STATE REVENUE			181,013.16	1,980,813.45	2,161,826.61	88,828.00	910,945.00	999,773.00	-53.8%
<b>OTHER LOCAL REVENUE</b>									

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	25,200.00	0.00	25,200.00	5,500.00	0.00	5,500.00	-78.2%
Interest		8660	109,838.81	0.00	109,838.81	30,000.00	0.00	30,000.00	-72.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(62,295.32)	0.00	(62,295.32)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Intergency 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	197,458.19	51,663.05	249,121.24	90,000.00	5,000.00	95,000.00	-61.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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 Appointments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792		237,558.00	237,558.00		194,953.00	194,953.00	-17.9%
From JPAs	6500	8793		0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Appointments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			270,201.68	289,221.05	559,422.73	126,500.00	199,953.00	326,453.00	-41.8%
TOTAL, REVENUES			7,617,057.61	4,016,945.53	11,634,003.14	7,584,848.00	2,825,821.00	10,410,669.00	-10.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,965,551.11	816,069.40	2,781,620.51	1,838,383.00	819,874.00	2,658,257.00	-4.4%
Certificated Pupil Support Salaries		1200	25,861.66	72,141.37	98,003.03	86,284.00	13,000.00	101,284.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	286,686.24	30,504.04	317,190.28	393,454.00	48,217.00	441,671.00	39.2%
Other Certificated Salaries		1900	0.00	80,754.06	80,754.06	0.00	83,012.00	83,012.00	2.8%
TOTAL, CERTIFICATED SALARIES			2,278,099.01	989,468.87	3,277,567.88	2,320,121.00	964,103.00	3,284,224.00	0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	73,853.10	233,161.73	307,014.83	90,445.00	237,233.00	327,678.00	6.7%
Classified Support Salaries		2200	415,947.01	11,395.23	426,742.24	437,213.00	20,000.00	457,213.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	44,756.28	0.00	44,756.28	47,258.00	0.00	47,258.00	5.6%
Classical, Technical and Office Salaries		2400	405,197.31	15,374.31	420,571.62	435,614.00	3,500.00	439,314.00	4.5%
Other Classified Salaries		2900	44,856.75	24,889.13	69,725.88	7,759.00	24,220.00	31,979.00	-54.1%
TOTAL, CLASSIFIED SALARIES			984,010.45	284,800.40	1,268,810.85	1,018,489.00	284,953.00	1,303,442.00	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	432,063.12	450,282.86	882,345.98	440,941.00	461,564.00	902,505.00	2.3%
PERS		3201-3202	200,567.61	80,027.33	280,594.94	271,733.00	98,913.00	370,646.00	32.1%
OASDI/Medicare/Alternative		3301-3302	101,469.65	37,339.04	138,808.69	103,427.00	39,107.00	142,534.00	2.7%



Description	Resource Codes	Object Codes	2022-23 Unaudited 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	394,581.70	132,655.54	527,237.24	397,192.00	100,943.00	498,135.00	-5.5%
Unemployment Insurance		3501-3502	15,416.58	5,631.81	21,048.39	1,564.00	590.00	2,154.00	-89.8%
Workers' Compensation		3601-3602	74,283.29	28,070.06	102,353.35	74,898.00	28,105.00	103,003.00	0.6%
OPRB, Allocated		3701-3702	50,191.77	0.00	50,191.77	55,654.00	0.00	55,654.00	10.9%
OPRB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,850.40	159.00	4,009.40	1,958.00	0.00	1,958.00	-51.2%
TOTAL, EMPLOYEE BENEFITS			1,272,424.12	734,165.64	2,006,589.76	1,347,367.00	729,222.00	2,076,589.00	3.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	47,950.98	47,950.98	93,000.00	100,000.00	193,000.00	302.5%
Books and Other Reference Materials		4200	0.00	6,899.46	6,899.46	0.00	7,000.00	7,000.00	1.5%
Materials and Supplies		4300	191,759.95	170,316.87	362,076.82	282,550.00	257,725.00	540,275.00	49.2%
Noncapitalized Equipment		4400	1,114.03	29,328.10	30,442.13	3,000.00	0.00	3,000.00	-90.1%
Food		4700	0.00	2,370.67	2,370.67	0.00	5,000.00	5,000.00	110.9%
TOTAL, BOOKS AND SUPPLIES			192,873.98	256,866.08	449,740.06	378,550.00	369,725.00	748,275.00	66.4%
<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	4,251.48	18,833.42	23,084.90	18,500.00	51,000.00	69,500.00	201.1%
Dues and Memberships		5300	13,359.82	210.00	13,569.82	18,500.00	870.00	19,370.00	42.7%
Insurance		5400 - 5450	173,167.65	0.00	173,167.65	224,654.00	0.00	224,654.00	29.7%
Operations and Housekeeping Services		5500	189,355.03	0.00	189,355.03	193,000.00	0.00	193,000.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,056.75	102,890.61	130,947.36	28,000.00	0.00	28,000.00	-78.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	324,469.21	92,789.23	417,238.44	401,063.00	702,279.00	1,103,342.00	164.4%
Communications		5900	19,966.59	22.80	19,989.39	42,500.00	0.00	42,500.00	112.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			752,626.53	214,726.06	967,352.59	926,217.00	754,149.00	1,680,366.00	73.7%
<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	97,050.00	97,050.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	16,590.00	16,590.00	0.00	308,335.00	308,335.00	1,758.6%
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	215,409.20	215,409.20	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	90,342.79	90,342.79	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	419,391.99	419,391.99	200,000.00	308,335.00	508,335.00	21.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	120,447.30	120,447.30	0.00	73,271.00	73,271.00	-39.2%
Payments to County Offices		7142	0.00	584,055.22	584,055.22	0.00	622,021.00	622,021.00	6.5%
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		7221-7223		0.00	0.00		0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283		0.00	0.00		0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438		0.00	0.00		4,164.00	4,164.00	-50.9%
Other Debt Service - Principal		7439		106,810.19	106,810.19		111,126.00	111,126.00	4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,288.74	704,502.52	819,791.26	115,290.00	695,292.00	810,582.00	-1.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(167,811.97)	167,811.97	0.00	(67,717.00)	67,717.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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 - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(167,811.97)	167,811.97	0.00	(67,717.00)	67,717.00	0.00	0.0%
TOTAL, EXPENDITURES			5,427,510.86	3,781,733.53	9,209,244.39	6,238,317.00	4,173,486.00	10,411,813.00	13.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	30,413.00	0.00	30,413.00	New
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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 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	(707,481.93)	707,481.93	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			(707,481.93)	707,481.93	0.00	(902,571.00)	902,571.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(707,481.93)	707,481.93	0.00	(932,984.00)	902,571.00	(30,413.00)	New

Description	Function Codes	Object Codes	2022-23 Unaudited 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) LCHF Sources		8010-8099	7,164,555.77	0.00	7,164,555.77	7,370,520.00	0.00	7,370,520.00	2.9%
2) Federal Revenue		8100-8299	1,287.00	1,746,911.03	1,748,198.03	0.00	1,714,923.00	1,714,923.00	-1.9%
3) Other State Revenue		8300-8599	181,013.16	1,980,813.45	2,161,826.61	88,828.00	910,945.00	999,773.00	-53.8%
4) Other Local Revenue		8600-8799	270,201.68	289,221.05	559,422.73	125,500.00	199,953.00	325,453.00	-41.8%
5) TOTAL, REVENUES			7,617,057.61	4,016,945.53	11,634,003.14	7,594,848.00	2,825,821.00	10,410,669.00	-10.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		2,883,937.04	1,777,903.47	4,661,840.51	2,948,186.00	2,325,126.00	5,273,312.00	13.1%
2) Instruction - Related Services	2000-2999		446,011.21	131,654.88	577,666.09	501,585.00	214,407.00	715,992.00	23.9%
3) Pupil Services	3000-3999		373,198.42	599,890.46	973,188.88	516,752.00	363,381.00	880,133.00	-9.6%
4) Ancillary Services	4000-4999		12,754.50	48,496.59	61,251.09	43,370.00	61,119.00	104,489.00	70.6%
5) Community Services	5000-5999		75,810.98	0.00	75,810.98	27,000.00	0.00	27,000.00	-64.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		746,103.10	257,947.23	1,004,050.33	1,079,693.00	100,836.00	1,180,529.00	17.6%
8) Plant Services	8000-8999		774,406.87	261,238.38	1,035,645.25	1,006,441.00	413,335.00	1,419,776.00	37.1%
9) Other Outgo	9000-9999	Except 7600-7699	115,288.74	704,502.52	819,791.26	115,290.00	696,292.00	810,582.00	-1.1%
10) TOTAL, EXPENDITURES			5,427,510.86	3,781,733.53	9,209,244.39	6,238,317.00	4,173,496.00	10,411,813.00	13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			2,189,546.75	235,212.00	2,424,758.75	1,346,531.00	(1,347,675.00)	(1,144.00)	-100.0%
<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	0.00	0.00	30,413.00	0.00	30,413.00	New
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%
		3) Contributions	8980-8999	(707,481.93)	707,481.93	0.00	(902,571.00)	902,571.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES									
			(707,481.93)	707,481.93	0.00	(932,984.00)	902,571.00	(30,413.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			1,482,064.82	942,693.93	2,424,758.75	413,547.00	(445,104.00)	(31,557.00)	-101.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
			9791	1,174,521.58	3,851,549.77	3,982,379.09	2,100,059.51	6,082,448.60	57.9%

Description	Function Codes	Object Codes	2022-23 Unaudited 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)			2,506,620.19	1,174,521.58	3,681,141.77	3,982,379.09	2,100,089.51	6,082,448.60	65.2%
d) Other Restatements		9795	(6,305.92)	(17,146.00)	(23,451.92)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,500,314.27	1,157,375.58	3,657,689.85	3,982,379.09	2,100,089.51	6,082,448.60	66.3%
2) Ending Balance, June 30 (E + F1e)			3,982,379.09	2,100,089.51	6,082,448.60	4,395,926.09	1,654,965.51	6,050,891.60	-0.5%
Components of Ending Fund Balance									
a) Nonspendable									
Retaining 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	2,100,089.51	2,100,089.51	0.00	1,670,121.51	1,670,121.51	-20.5%
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	317,456.82	0.00	317,456.82	246,284.82	0.00	246,284.82	-22.4%
Independent Study		9780	212,957.00		212,957.00	212,957.00		212,957.00	0.0%
Independent Study		9780			0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	736,740.00	0.00	736,740.00	832,945.00	0.00	832,945.00	13.1%
Unassigned/Unappropriated Amount		9790	2,922,682.27	0.00	2,922,682.27	3,312,946.27	(15,156.00)	3,297,790.27	12.8%

Resource	Description	Unaudited Actuals	
		2022-23	2023-24 Budget
2600	Expanded Learning Opportunities Program	306,022.19	265,100.19
6266	Educator Effectiveness, FY 2021-22	151,862.87	116,862.87
6300	Lottery : Instructional Materials	177,169.22	123,178.22
6547	Special Education Early Intervention Preschool Grant	9,339.94	629.94
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	146,216.00	146,216.00
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
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	132,091.00	132,091.00
7311	Classified School Employee Professional Development Block Grant	5,473.00	5,473.00
7388	SB 117 COVID-19 LEA Response Funds	3,739.45	3,739.45
7413	A-G Learning Loss Mitigation Grant	150,000.00	100,000.00
7425	Expanded Learning Opportunities (ELO) Grant	230,732.00	103,348.00
7435	Learning Recovery Emergency Block Grant	624,461.00	624,461.00
9010	Other Restricted Local	122,431.84	49,021.84
Total, Restricted Balance		2,100,089.51	1,670,121.51

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	195,324.12	0.00	-100.0%
5) TOTAL, REVENUES			195,324.12	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	120,720.63	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	60,446.08	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			181,166.71	0.00	-200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,157.41	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>			14,157.41	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,241.58	116,398.99	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,241.58	116,398.99	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,241.58	116,398.99	13.8%
2) Ending Balance, June 30 (E + F1e)			116,398.99	116,398.99	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	116,398.99	116,398.99	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	116,398.99		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			116,398.99		
<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 Revenues		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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			116,398.99		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	195,324.12	0.00	-100.0%
<b>TOTAL, REVENUES</b>			195,324.12	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%
<b>TOTAL, CERTIFICATED SALARIES</b>			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%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	120,720.63	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			120,720.63	0.00	-100.0%
<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	60,446.08	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			60,446.08	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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			181,166.71	0.00	-200.0%
<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%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited 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	195,324.12	0.00	-100.0%
5) TOTAL, REVENUES			195,324.12	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		181,166.71	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			181,166.71	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,157.41	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>			14,157.41	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,241.58	116,398.99	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,241.58	116,398.99	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,241.58	116,398.99	13.8%
2) Ending Balance, June 30 (E + F1e)			116,398.99	116,398.99	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	116,398.99	116,398.99	0.0%
c) Committed					

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	116,398.99	116,398.99
Total, Restricted Balance		116,398.99	116,398.99

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	311,030.53	267,895.00	-13.9%
3) Other State Revenue		8300-8599	180,267.50	140,000.00	-22.3%
4) Other Local Revenue		8600-8799	7,796.22	5,000.00	-35.9%
5) TOTAL, REVENUES			499,094.25	412,895.00	-17.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	140,762.64	146,048.00	3.8%
3) Employee Benefits		3000-3999	65,069.39	67,565.00	3.8%
4) Books and Supplies		4000-4999	201,470.46	210,895.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	2,057.00	8,800.00	327.8%
6) Capital Outlay		6000-6999	78,436.05	10,000.00	-87.3%
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			487,785.54	443,308.00	-9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,298.71	(30,413.00)	-369.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	30,413.00	New
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	30,413.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,298.71	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,021.05	113,717.76	7.3%
b) Audit Adjustments		9793	(3,602.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,419.05	113,717.76	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,419.05	113,717.76	11.0%
2) Ending Balance, June 30 (E + F1e)			113,717.76	113,717.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,756.59	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	61,606.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,051.95)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	61,409.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,756.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			122,721.21		
<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	9,003.45		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,003.45		
<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>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			113,717.76		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	320,033.98	267,895.00	-16.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	(9,003.45)	0.00	-100.0%
TOTAL, FEDERAL REVENUE			311,030.53	267,895.00	-13.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	180,267.50	140,000.00	-22.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			180,267.50	140,000.00	-22.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,614.18	5,000.00	8.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,631.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,550.05	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,796.22	5,000.00	-35.9%
TOTAL, REVENUES			499,094.25	412,895.00	-17.3%
<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	96,006.36	98,790.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	44,756.28	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			140,762.64	146,048.00	3.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	35,033.31	38,968.00	11.2%
OASDI/Medicare/Alternative		3301-3302	9,512.03	9,898.00	4.1%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	16,733.99	15,350.00	-8.3%
Unemployment Insurance		3501-3502	622.75	65.00	-89.6%
Workers' Compensation		3601-3602	3,167.31	3,286.00	3.7%
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>65,069.39</b>	<b>67,565.00</b>	<b>3.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,364.44	17,895.00	57.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	190,106.02	193,000.00	1.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>201,470.46</b>	<b>210,895.00</b>	<b>4.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,300.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,057.00	7,500.00	264.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,057.00</b>	<b>8,800.00</b>	<b>327.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	78,436.05	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>78,436.05</b>	<b>10,000.00</b>	<b>-87.3%</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>487,795.54</b>	<b>443,308.00</b>	<b>-9.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	30,413.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>30,413.00</b>	<b>New</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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	30,413.00	New

Description	Function Codes	Object Codes	2022-23 Unaudited 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	311,030.53	267,895.00	-13.9%
3) Other State Revenue		8300-8599	180,267.50	140,000.00	-22.3%
4) Other Local Revenue		8600-8799	7,796.22	5,000.00	-35.9%
5) TOTAL, REVENUES			499,094.25	412,895.00	-17.3%
<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		487,795.54	433,308.00	-11.2%
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			487,795.54	443,308.00	-9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,298.71	(30,413.00)	-369.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	30,413.00	New
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	30,413.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,298.71	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,021.05	113,717.76	7.3%
b) Audit Adjustments		9793	(3,602.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,419.05	113,717.76	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,419.05	113,717.76	11.0%
2) Ending Balance, June 30 (E + F1e)			113,717.76	113,717.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,756.59	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	111,961.17	113,717.76	1.6%
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 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	94,910.87	96,667.46
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	17,050.30	17,050.30
<b>Total, Restricted Balance</b>		<b>111,961.17</b>	<b>113,717.76</b>

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	(9,974.59)	0.00	-100.0%
5) TOTAL, REVENUES			(9,974.59)	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>			(9,974.59)	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>			(9,974.59)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,852.02	623,877.43	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,852.02	623,877.43	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,852.02	623,877.43	-1.6%
2) Ending Balance, June 30 (E + F1e)			623,877.43	623,877.43	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	623,877.43	623,877.43	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	645,376.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21,499.47)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			623,877.43		
<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>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			623,877.43		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,524.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,499.47)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(9,974.59)	0.00	-100.0%
TOTAL, REVENUES			(9,974.59)	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 Unaudited 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	(9,974.59)	0.00	-100.0%
5) TOTAL, REVENUES			(9,974.59)	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>			(9,974.59)	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>			(9,974.59)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,852.02	623,877.43	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,852.02	623,877.43	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,852.02	623,877.43	-1.6%
2) Ending Balance, June 30 (E + F1e)			623,877.43	623,877.43	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	623,877.43	623,877.43	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
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2022-23 Unaudited 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	(8,413.30)	0.00	-100.0%
5) TOTAL, REVENUES			(8,413.30)	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>			(8,413.30)	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>			(8,413.30)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	527,756.68	519,343.38	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			527,756.68	519,343.38	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			527,756.68	519,343.38	-1.6%
2) Ending Balance, June 30 (E + F1e)			519,343.38	519,343.38	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	519,343.38	519,343.38	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	537,240.49		
		9111	(17,897.11)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			519,343.38		
<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>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			519,343.38		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	9,483.81	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,897.11)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(8,413.30)	0.00	-100.0%
TOTAL, REVENUES			(8,413.30)	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 Unaudited 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	(8,413.30)	0.00	-100.0%
5) TOTAL, REVENUES			(8,413.30)	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>			(8,413.30)	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>			(8,413.30)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	527,756.68	519,343.38	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			527,756.68	519,343.38	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			527,756.68	519,343.38	-1.6%
2) Ending Balance, June 30 (E + F1e)					
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	519,343.38	519,343.38	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 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	19,985.82	0.00	-100.0%
5) TOTAL, REVENUES			19,985.82	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	878.75	1,000.00	13.8%
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			12,378.75	13,000.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,607.07	(13,000.00)	-270.9%
<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>			7,607.07	(13,000.00)	-270.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,244.01	116,468.08	3.8%
b) Audit Adjustments		9793	(3,383.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			108,861.01	116,468.08	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,861.01	116,468.08	7.0%
2) Ending Balance, June 30 (E + F1e)			116,468.08	103,468.08	-11.2%
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					
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					
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,013.61)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			116,468.08		
<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 (must agree with line F2) (G10 + H2) - (I6 + J2)			116,468.08		
<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	2,070.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(630.61)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	18,545.99	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,985.82	0.00	-100.0%
TOTAL, REVENUES			19,985.82	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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	878.75	1,000.00	13.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			878.75	1,000.00	13.8%
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			12,378.75	13,000.00	5.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,985.82	0.00	-100.0%
5) TOTAL, REVENUES			19,985.82	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		12,378.75	13,000.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,378.75	13,000.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			7,607.07	(13,000.00)	-270.9%
<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>			7,607.07	(13,000.00)	-270.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,244.01	116,468.08	3.8%
b) Audit Adjustments		9793	(3,383.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			108,861.01	116,468.08	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,861.01	116,468.08	7.0%
2) Ending Balance, June 30 (E + F1e)			116,468.08	103,468.08	-11.2%
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	116,468.08	103,468.08	-11.2%
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 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	116,468.08	103,468.08
Total, Restricted Balance		116,468.08	103,468.08

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	1,966.34	0.00	-100.0%
5) TOTAL, REVENUES			1,966.34	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>			1,966.34	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>			1,966.34	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,536.38	109,166.72	-1.2%
b) Audit Adjustments		9793	(3,336.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,200.38	109,166.72	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,200.38	109,166.72	1.8%
2) Ending Balance, June 30 (E + F1e)			109,166.72	109,166.72	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	107,314.42	107,314.42	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	1,852.30	1,852.30	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	112,928.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,762.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			109,166.72		
<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 (must agree with line F2) (G10 + H2) - (I6 + J2)			109,166.72		
<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	2,392.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(426.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,966.34	0.00	-100.0%
TOTAL, REVENUES			1,966.34	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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%
TOTAL, EXPENDITURES			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>					
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<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 Unaudited 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	1,966.34	0.00	-100.0%
5) TOTAL, REVENUES			1,966.34	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>			1,966.34	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>			1,966.34	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,536.38	109,166.72	-1.2%
b) Audit Adjustments		9793	(3,336.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,200.38	109,166.72	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,200.38	109,166.72	1.8%
2) Ending Balance, June 30 (E + F1e)					
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	107,314.42	107,314.42	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	1,852.30	1,852.30	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 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance	7710	State School Facilities Projects	107,314.42	107,314.42
			107,314.42	107,314.42



Description	Resource Codes	Object Codes	2022-23 Unaudited 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	1.47	0.00	-100.0%
5) TOTAL, REVENUES			1.47	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>			1.47	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>			1.47	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96.03	94.50	-1.6%
b) Audit Adjustments		9793	(3.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			93.03	94.50	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93.03	94.50	1.6%
2) Ending Balance, June 30 (E + F1e)			94.50	94.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	94.50	94.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	(3.26)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			94.50		
<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 (must agree with line F2) (G10 + H2) - (I6 + J2)			94.50		
<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	1.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(.26)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.47	0.00	-100.0%
TOTAL, REVENUES			1.47	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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%
<b>TOTAL, CAPITAL OUTLAY</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			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>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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 Unaudited 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	1.47	0.00	-100.0%
5) TOTAL, REVENUES			1.47	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>			1.47	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>			1.47	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96.03	94.50	-1.6%
b) Audit Adjustments		9793	(3.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			93.03	94.50	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93.03	94.50	1.6%
2) Ending Balance, June 30 (E + F1e)			94.50	94.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
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	94.50	94.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	1.66	0.00	-100.0%
5) TOTAL, REVENUES			1.66	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>			1.66	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>			1.66	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147.19	144.85	-1.6%
b) Audit Adjustments		9793	(4.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			143.19	144.85	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143.19	144.85	1.2%
2) Ending Balance, June 30 (E + F1e)			144.85	144.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	144.85	144.85	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	149.84		
		9111	(4.99)		
b) In Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			144.85		
<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 (must agree with line F2) (G10 + H2) - (I6 + J2)			144.85		
<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	2.65	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(.99)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.66	0.00	-100.0%
TOTAL, REVENUES			1.66	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%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 Unaudited 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	1.66	0.00	-100.0%
5) TOTAL, REVENUES			1.66	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>			1.66	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>			1.66	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147.19	144.85	-1.6%
b) Audit Adjustments		9793	(4.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			143.19	144.85	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143.19	144.85	1.2%
2) Ending Balance, June 30 (E + F1e)			144.85	144.85	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		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	144.85	144.85	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 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	77,081.51	0.00	-100.0%
5) TOTAL, REVENUES			77,081.51	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	4,165.17	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			4,165.17	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			72,916.34	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>			72,916.34	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	762,480.67	759,348.01	-0.4%
b) Audit Adjustments		9793	(76,049.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			686,431.67	759,348.01	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			686,431.67	759,348.01	10.6%
2) Ending Net Position, June 30 (E + F1e)			759,348.01	759,348.01	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	759,348.01	759,348.01	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	237,881.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,929.55)		
b) in Banks		9120	91,043.50		
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	438,352.52		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			759,348.01		
<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) 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 (must agree with line F2) (G11 + H2) - (I7 + J2)			759,348.01		
<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	4,180.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	72,900.77	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,081.51	0.00	-100.0%
TOTAL, REVENUES			77,081.51	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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>					
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	4,165.17	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,165.17	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			4,165.17	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,081.51	0.00	-100.0%
5) TOTAL, REVENUES			77,081.51	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		4,165.17	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			4,165.17	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			72,916.34	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>			72,916.34	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	762,480.67	759,348.01	-0.4%
b) Audit Adjustments		9793	(76,049.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			686,431.67	759,348.01	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			686,431.67	759,348.01	10.6%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	759,348.01	759,348.01	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	2023-24
		Unaudited	Budget
		Actuals	
Total, Restricted Net Position		0.00	0.00

Description	2022-23 Unaudited 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	476.41	558.48	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	476.41	558.48	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	476.41	558.48	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 Unaudited 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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. 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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited 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 Actuals**  
**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	3,277,567.88	301	0.00	303	3,277,567.88	305	274,245.38		307	3,003,322.50	309
2000 - Classified Salaries	1,268,810.85	311	36,760.77	313	1,232,050.08	315	135,505.19		317	1,096,544.89	319
3000 - Employee Benefits	2,006,589.76	321	53,963.77	323	1,952,625.99	325	49,369.62		327	1,903,256.37	329
4000 - Books, Supplies Equip Replace. (6500)	540,082.85	331	37,413.70	333	502,669.15	335	169,914.06		337	332,755.09	339
5000 - Services . . . & 7300 - Indirect Costs	967,352.59	341	6,436.53	343	960,916.06	345	44,754.38		347	916,161.68	349
<b>TOTAL</b>					<b>7,925,829.16</b>	<b>365</b>	<b>TOTAL</b>		<b>7,252,040.53</b>	<b>369</b>	

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	2,732,412.04
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	307,014.83
3. STRS. . . . .	3101 & 3102	699,716.40
4. PERS. . . . .	3201 & 3202	74,910.71
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	63,008.54
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	401,018.90
7. Unemployment Insurance. . . . .	3501 & 3502	13,606.28
8. Workers' Compensation Insurance. . . . .	3601 & 3602	65,834.35
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	1,000.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	4,358,522.05	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. . . . .	4,358,522.05	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. . . . .	60.10%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .	0	

**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) . . . . .	60.10%	
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). . . . .	7,252,040.53	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<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			238,402.00	
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	0.00

Unaudited Actuals  
2022-23 Estimated Actuals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

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	9,209,244.39
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,697,995.00
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	75,810.98
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	16,590.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	115,288.74
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>	<p style="background-color: #cccccc;"></p>			<p>207,689.72</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>0.00</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>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>	<p style="background-color: #cccccc;"></p>			<p>7,303,559.67</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 style="background-color: #cccccc;"></p>			<p>476.41</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>	<p style="background-color: #cccccc;"></p>			<p>15,330.41</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	7,335,491.03	14,821.57
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	7,335,491.03	14,821.57
B. Required effort (Line A.2 times 90%)	6,601,941.93	13,339.41
C. Current year expenditures (Line I.E and Line II.B)	7,303,559.67	15,330.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)					
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,342,494.93		3,342,494.93			3,433,444.38
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	494.41		494.41			472.19
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)					
1. Total K-12 ADA (Form A, Line A6)	472.19		472.19	475.53		475.53
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			472.19			475.53
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2023-24 Budget					
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	31,272.88		31,272.88	31,273.00		31,273.00
1. Homeowners' Exemption (Object 8021)	0.00		0.00	0.00		0.00
2. Timber Yield Tax (Object 8022)	2,311.87		2,311.87	2,289.00		2,289.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,553,790.17		3,553,790.17	3,444,159.00		3,444,159.00
4. Secured Roll Taxes (Object 8041)	262,526.66		262,526.66	258,998.00		258,998.00
5. Unsecured Roll Taxes (Object 8042)	13,647.23		13,647.23	5,823.00		5,823.00
6. Prior Years' Taxes (Object 8043)	71,553.46		71,553.46	55,628.00		55,628.00
7. Supplemental Taxes (Object 8044)						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERRAF) (Object 8045)	(688,394.42)		(688,394.42)	(735,955.00)		(735,955.00)
9. Penalties and Int. from Delinquent Taxes (Object 8046)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,246,707.87	0.00	3,246,707.87	3,062,215.00	0.00	3,062,215.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,246,707.87	0.00	3,246,707.87	3,062,215.00	0.00	3,062,215.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from obs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00	0.00	0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	4,020,807.00		4,020,807.00	4,320,581.00		4,320,581.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(90,277.10)		(90,277.10)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,930,529.90	0.00	3,930,529.90	4,320,581.00	0.00	4,320,581.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,634,003.14		11,634,003.14	10,410,669.00		10,410,669.00

	2022-23 Calculations		2023-24 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	47,543.49		47,543.49	30,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>				
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>				
1. Revised Prior Year Program Limit (Lines A1 plus A6)				3,433,444.38
2. Inflation Adjustment				1,0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9551	1,0071
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,433,444.38	3,611,349.13
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>				
5. Local Revenues Excluding Interest (Line C18)			3,246,707.87	3,062,215.00
6. Preliminary State Aid Calculation				
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			56,662.80	57,063.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			186,736.51	549,134.13
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			186,736.51	549,134.13
7. Local Revenues in Proceeds of Taxes				
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			14,088.68	10,436.75
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,280,796.55	3,072,651.75
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			172,647.83	538,697.38
9. Total Appropriations Subject to the Limit			3,260,796.55	
a. Local Revenues (Line D7b)			172,647.83	
b. State Subventions (Line D8)			172,647.83	
c. Less: Excluded Appropriations (Line C23)			0.00	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,433,444.38	
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00	
<b>SUMMARY</b>				
11. Adjusted Appropriations Limit			2022-23 Actual	2023-24 Budget



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 399,998.67
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) 6,102,778.05

**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) 6.55%

**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. 0.00

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

- Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 623,365.88
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 81.10



3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	59,464.06
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)	682,911.04
9. Carry-Forward Adjustment (Part IV, Line F)	(78,438.60)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	604,472.44
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,661,840.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	577,666.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	679,223.22
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	61,251.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	75,810.98
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)	295,951.59
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	12,037.50
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)	72,614.26
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)	848,384.19
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)	181,166.71
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)	219,253.47
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,685,199.61
<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)	8.89%
<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)	7.87%

**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>	682,911.04
<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	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.42%) 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	(78,438.60)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(78,438.60)
<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:	7.87%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-39219.30) is applied to the current year calculation and the remainder (\$-39219.30) is deferred to one or more future years:	8.38%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-26146.20) is applied to the current year calculation and the remainder (\$-52292.40) is deferred to one or more future years:	8.55%
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>	(78,438.60)

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	2600	124,692.21	12,992.93	10.42%
01	3010	275,212.36	28,677.00	10.42%
01	3212	363,553.80	37,882.00	10.42%
01	3213	31,463.80	3,278.53	10.42%
01	3310	155,165.71	16,127.98	10.39%
01	3315	5,463.01	567.99	10.40%
01	4035	26,275.41	2,737.00	10.42%
01	4127	17,128.45	1,784.78	10.42%
01	5634	3,506.73	365.40	10.42%
01	6053	35,120.09	3,659.51	10.42%
01	6266	8,549.30	890.83	10.42%
01	6500	416,960.68	43,447.30	10.42%
01	6547	61,740.06	6,433.00	10.42%
01	7422	113,018.37	5,030.07	4.45%
01	9010	153,281.02	3,937.65	2.57%

Unaudited Actuals  
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	274,245.38		136,965.27	411,210.65
2. State Lottery Revenue	8560	104,499.82		50,644.42	155,144.24
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)		378,745.20	0.00	187,609.69	566,354.89
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	274,245.38		0.00	274,245.38
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		10,440.47	10,440.47
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 )		274,245.38	0.00	10,440.47	284,685.85
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	104,499.82	0.00	177,169.22	281,669.04
<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.

Instructional Goals	Program/Activity	Direct Costs			Central Admin Costs (col. 3 + 5) CAC Column 4	Other Costs (Schedule DC) Column 5	Total Costs by Category (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
0001	Pre-kindergarten	268.87	0.00	268.87	35.19		304.06
1110	Regular Education, K-12	5,321,536.74	777,030.92	6,098,567.66	798,074.78		6,896,642.44
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	113,540.57	0.00	113,540.57	14,858.22		128,398.79
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4310	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4630	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4750	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5599	Special Education	827,287.20	147,715.50	975,002.70	127,591.45		1,102,594.15
6000	Regional Occupational Ctr/Prg (ROCC/P)	0.00	0.00	0.00	0.00		0.00
7110	Other Goals	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
8100	Nonagency - Other	75,810.98	0.00	75,810.98	9,320.83		85,131.81
8500	Community Services	0.00	0.00	0.00	0.00		0.00
	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Other Costs						
	Food Services						
	Enterprises						
	Facilities Acquisition & Construction						
	Other Outgo		0.00	0.00	0.00		0.00
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C&I times CAC, line E)				53,569.87		53,569.87
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
	<b>Total General Fund and Charter Schools Funds Expenditures</b>	<b>6,339,444.36</b>	<b>824,746.42</b>	<b>7,265,190.78</b>	<b>1,004,050.34</b>	<b>942,003.28</b>	<b>9,209,244.40</b>

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Support and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rent and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kinderergarten	268.87	0.00	0.00	0.00	0.00	0.00	0.00					268.87
1110	Regular Education, K-12	3,980,528.09	119,647.44	96,027.94	343,343.98	198,036.82	488,112.25	61,251.09			32,591.53	0.00	5,321,536.74
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3900	Career Technical Education	51,566.94	0.00	1,403.59	0.00	0.00	0.00	0.00			60,567.94	0.00	113,540.57
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4780	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	629,478.61	0.00	0.00	0.00	118,302.65	79,568.74	0.00			0.00	0.00	827,287.20
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	75,810.98		0.00	0.00	75,810.98
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		<b>4,861,840.51</b>	<b>119,647.44</b>	<b>99,433.63</b>	<b>343,343.58</b>	<b>316,339.67</b>	<b>567,617.99</b>	<b>61,251.09</b>	<b>75,810.98</b>	<b>0.00</b>	<b>93,159.47</b>	<b>0.00</b>	<b>6,338,444.56</b>

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAP)				Total
		Fall-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	15,241.44	739,240.83	22,548.65	777,030.92	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	56,359.20	89,604.95	1,751.35	147,715.59	0.00
6000	RCIP	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		<b>71,600.64</b>	<b>828,845.78</b>	<b>24,300.00</b>	<b>924,746.42</b>	

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-5999 and 9000, Objects 1000-7999)	295,951.59
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000 - 7999)	12,037.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	685,990.14
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	81.10
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,004,050.33
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	6,339,444.36
2	Total Allocated Costs (from Form PCR, Column 2, Total)	924,746.42
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	7,264,190.78
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	California (Funds 13 & 61, Objects 1000-5999, except 5100)	409,359.49
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	409,359.49
D.	Total Direct Charged and Allocated Costs (B3 + C5)	7,673,550.27
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	13.09%



Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	8,572.02	0.00			8,572.02
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			113,640.00		113,640.00
Other Outgo (Objects 1000 - 7999)				819,791.26	819,791.26
<b>Total Other Costs</b>	<b>8,572.02</b>	<b>0.00</b>	<b>113,640.00</b>	<b>819,791.26</b>	<b>942,003.28</b>

A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	Teacher Full-Time Equivalents					Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
<b>Instructional Goals</b>								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	0.00	0.00	15,241.44	56,359.20	828,945.78	0.00	24,300.00	
3100 Alternative Schools			1.50		33.00		103.00	
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)				2.00	4.00		8.00	
6000 ROC/P								
<b>Other Goals</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	0.00	0.00	1.50	2.00	37.00	0.00	111.00	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,189.00	393,647.67		394,836.67
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	166,782.53		166,782.53
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	249,882.03		249,882.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	11,836.51		11,836.51
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,949.46		3,949.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,189.00	826,098.20		827,287.20
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	66,576.27		66,576.27
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	147,715.51							147,715.51
	Total Indirect Costs and PCR Allocations	147,715.51					66,576.27	0.00	214,291.78
	TOTAL COSTS	147,715.51	0.00	0.00	0.00	1,189.00	892,674.47	0.00	1,041,578.98
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,189.00	102,596.14		103,785.14
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	65,443.14		65,443.14
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	14,672.51		14,672.51
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,068.93		1,068.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,189.00	183,780.72	0.00	184,969.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	16,695.97		16,695.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	16,695.97	0.00	16,695.97
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,189.00	200,476.69	0.00	201,665.69
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1.00
	TOTAL COSTS								201,664.69

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	291,051.53		291,051.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	101,339.39		101,339.39
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	235,209.52		235,209.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	10,767.58		10,767.58
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,949.46		3,949.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	642,317.48	0.00	642,317.48
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	49,880.30		49,880.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	147,715.51							147,715.51
	Total Indirect Costs and PCR Allocations	147,715.51							147,715.51
8980	TOTAL BEFORE OBJECT 8980	147,715.51	0.00	0.00	0.00	0.00	49,880.30	0.00	197,595.81
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	147,715.51	0.00	0.00	0.00	0.00	692,197.78	0.00	839,913.29
	TOTAL COSTS								1.00
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	52,138.50		52,138.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	18,080.11		18,080.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,012.67		8,012.67
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,274.46		1,274.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	79,505.74	0.00	79,505.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	79,505.74	0.00	79,505.74
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								707,443.50
	TOTAL COSTS								786,950.24

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

2021-22 Expenditures		A. State and Local	B. Local Only
<p>1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section</p>			
<p>2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 &amp; 6000-9999; Object 9793)</p>			
<p>3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 &amp; 6000 - 9999; Object 9795)</p>			
<p>4. Enter any other adjustments, not included in Line 1 (explain below)</p>			
<p>5. 2021-22 Expenditures, Adjusted For 2022-23 MOE Calculation (Sum lines 1 through 4)</p>			
		0.00	0.00
<p><b>C. Unduplicated Pupil Count</b></p>			
<p>1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet</p>			
<p>2. Enter any adjustments not included in Line C1 (explain below)</p>			
<p>3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)</p>			
		0.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sps/esas/documents/subseqyr/trckwksht.xls>.

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

Provide the condition number, if any, to be used in the calculation below.

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELEPA:

(7?)  
Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(e)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

Note: If your LEA exercises the authority under 34 CFR 300.206(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	_____	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	_____	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)
<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____
<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)
Note: If your LEA exercises the authority under 34 CFR 300.206(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		



SELPA: (??)

SECTION 3

Column A      Column B      Column C

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) for SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources

If the difference in Column C for the Section 3, A, 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources  
d. Special education unduplicated pupil count  
e. Per capita state and local expenditures (A2c/A2d)

	Actual FY 2022-23	Comparison Year FY 2020-21	Difference (A - B)
Actual Expenditures (LE-CY Worksheet) FY 2022-23	1,041,578.98		
Less: Expenditures paid from federal sources	201,664.69		
Expenditures paid from state and local sources	839,914.29	783,049.84	0.00
Add/Less: Adjustments required for MOE calculation		0.00	0.00
Comparison year's expenditures, adjusted for MOE calculation		783,049.84	0.00
Less: Exempt reduction(s) from SECTION 1		0.00	0.00
Less: 50% reduction from SECTION 2		0.00	0.00
Net expenditures paid from state and local sources	839,914.29	783,049.84	56,864.45
d. Special education unduplicated pupil count	71.00	76.00	
e. Per capita state and local expenditures (A2c/A2d)	11,829.78	10,303.29	1,526.49

SELPA: (??)

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

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	786,950.24	878,795.36	
Add/Less: Adjustments required for MOE calculation	0.00	0.00	
Comparison year's expenditures, adjusted for MOE calculation		878,795.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	786,950.24	878,795.36	(91,845.12)

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

	Actual FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	786,950.24	878,795.36	
Add/Less: Adjustments required for MOE calculation	0.00	0.00	
Comparison year's expenditures, adjusted for MOE		878,795.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	786,950.24	878,795.36	
b. Special education unduplicated pupil count	71.00	73.00	
c. Per capita local expenditures (B2a/ B2b)	11,083.81	12,038.29	(954.49)

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

Analy n Dyer

Contact Name

Chief Business Officer

530-846-1281

Telephone Number

adya@biggs.org

Biggs Unified  
Butte County

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

04 61408 0000000  
Report SEMA  
DBAUSFU825(2022-23)

SELPA: (??)

Title

Email Address

SELPA:

(??)

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

SELPA:

(??)

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

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

Object Code	Description	UNDPLICATED PUBL COUNT							Adjustments*	Total
		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)			
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	325,797.00		325,797.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	172,802.00		172,802.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	221,362.00		221,362.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	27,155.00		27,155.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	14,710.00		14,710.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	761,826.00	0.00	761,826.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	60,380.00		60,380.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	60,380.00	0.00	60,380.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	822,206.00	0.00	822,206.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	305,797.00		305,797.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	125,411.00		125,411.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	199,433.00		199,433.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	11,210.00		11,210.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	653,851.00	0.00	653,851.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	50,586.00		50,586.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	50,586.00	0.00	50,586.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	704,437.00	0.00	704,437.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									704,437.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	51,480.00		51,480.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	24,595.00		24,595.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	87,075.00	0.00	87,075.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interrund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	87,075.00	0.00	87,075.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								821,090.00
	TOTAL COSTS								908,165.00

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

Object Code	Description	UNDUPLICATED PUPIL COUNT										Adjustments*	Total	
		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)						
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>													85.00	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,189.00	393,647.67	0.00					394,836.67	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	166,782.53	0.00					166,782.53	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	249,882.03	0.00					249,882.03	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	11,836.51	0.00					11,836.51	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,949.46	0.00					3,949.46	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	1,189.00	826,098.20	0.00				0.00	827,287.20	
	Total Direct Costs	0.00	0.00	0.00	0.00	1,189.00	66,576.27	0.00				0.00	66,576.27	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
	Total Indirect Costs	147,715.51	0.00	0.00	0.00	0.00	0.00	0.00				0.00	147,715.51	
	TOTAL COSTS	0.00	0.00	0.00	0.00	1,189.00	892,674.47	0.00				0.00	893,863.47	
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>														
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,189.00	102,596.14	0.00					103,785.14	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	65,443.14	0.00					65,443.14	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	14,672.51	0.00					14,672.51	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,068.93	0.00					1,068.93	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	1,189.00	183,780.72	0.00				0.00	184,969.72	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	16,695.97	0.00					16,695.97	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	16,695.97	0.00				0.00	16,695.97	
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,189.00	200,476.69	0.00				0.00	201,665.69	
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)														1.00
TOTAL COSTS														201,664.69



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	291,051.53	0.00		291,051.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	101,339.39	0.00		101,339.39
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	235,209.52	0.00		235,209.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	10,767.58	0.00		10,767.58
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,949.46	0.00		3,949.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	642,317.48	0.00	0.00	642,317.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	49,880.30	0.00		49,880.30
7350	Transfers of Indirect Costs - Intertund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	147,715.51								147,715.51
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	49,880.30	0.00	0.00	49,880.30
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	692,197.78	0.00	0.00	692,197.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1.00
	TOTAL COSTS									692,198.78
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	52,138.50	0.00		52,138.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	18,080.11	0.00		18,080.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,012.67	0.00		8,012.67
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,274.46	0.00		1,274.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	79,505.74	0.00	0.00	79,505.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Intertund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	79,505.74	0.00	0.00	79,505.74

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									707,443.50
	TOTAL COSTS									786,950.24

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

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (LB-B) and the 2022-23 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at <http://www.cde.ca.gov/sp/sectas/documents/subseqy/trckwksht.xls>.

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

Provide the condition number, if any, to be used in the calculation below.

	State and Local	Local Only
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**  
**IMPORTANT NOTE:** Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

SELPA: (??)

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

State and Local Local Only

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

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

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

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

SEIPA: (??)

SECTION 3

Column A

Column B

Column C

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation  
Comparison Year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
822,206.00		
117,769.00		
704,437.00	838,162.94	0.00
	838,162.94	
	0.00	
	0.00	
	0.00	
704,437.00	838,162.94	(133,725.94)

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation  
Comparison Year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)
- If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
822,206.00		
117,769.00		
704,437.00	838,162.94	
	(147,715.51)	
	690,447.43	
	0.00	
	0.00	
704,437.00	690,447.43	164.58
85.00	85.00	
8,287.49	8,122.91	164.58

SELEPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2023-24	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v/s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	908,165.00	878,795.36	
Add/Less: Adjustments required for MOE calculation	0.00	0.00	
Comparison year's expenditures, adjusted for MOE calculation		878,795.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	908,165.00	878,795.36	29,369.64
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			
	<b>Budget</b>	<b>Comparison</b>	<b>Difference</b>
	<b>FY 2023-24</b>	<b>FY 2021-22</b>	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v/s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	908,165.00	878,795.36	
Add/Less: Adjustments required for MOE calculation	0.00	0.00	
Comparison year's expenditures, adjusted for MOE calculation		878,795.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	908,165.00	878,795.36	
b. Special education unduplicated pupil count	85.00	73.00	
c. Per capita local expenditures (B2a/B2b)	10,684.29	12,038.29	
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			(1,354.00)

Analyn Dyer  
Contact Name  
Chief Business Officer  
Title

530-846-1281  
Telephone Number  
adyer@biggs.org  
Email Address

SELLPA:

(??)

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

SELPA:

(??)

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

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



Unaudited Actuals  
Unaudited Actuals 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Biggs Unified

Butte County

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

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

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

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

**IMPORT CHECKS**

**BALANCE-FDxRS** - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. **Passed**

**BALANCE-FDxRS-AGENCY** - (Fatal) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-3700-9791	5314	9791	\$87,439.50

Explanation: The beginning balance 22-23 was reinstated to match UA ending balance 21-22

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. Passed

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: Exception

FUND	RESOURCE	OBJECT	VALUE
13	5314	8290	(\$9,003.45)

Explanation: To correct and adjust the beginning balance to match revenues = expenses. This amount is payable to the State.

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

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: Exception

FUND	RESOURCE	VALUE
13	5314	(\$9,003.45)
Explanation: To correct and adjust the beginning balance to match with revenue = expense. This amount is payable to the State		
17	0000	(\$9,974.59)
Explanation: Due to Fair Market Value Adjustments		
20	0000	(\$8,413.30)
Explanation: Due to Fair Market Value Adjustments		

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

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

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

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

**SUPPLEMENTAL CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**IC-EXCEEDS-LEA-RATE - (Warning)** - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. **Exception**

Explanation: No Error on Form ICR- the rate used is the approved indirect cost at 10.42%

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

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

**LOT-CONTRIB-IMPORT-A - (Fatal)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

**LOT-CONTRIB-IMPORT-B - (Warning)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

**LOT-IMPORT - (Fatal)** - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

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

**PCR-GF-EXPENDITURES - (Fatal)** - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

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

## **EXPORT VALIDATION CHECKS**

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

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

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

<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>GANN-PROVIDE - (Fatal)</b> - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<b><u>Passed</u></b>
<b>ICR-PROVIDE - (Fatal)</b> - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<b><u>Passed</u></b>
<b>UNAUDIT-CERT-PROVIDE - (Fatal)</b> - Unaudited Actual Certification (Form CA) must be provided.	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

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

**IMPORT CHECKS**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<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)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
01	7426	(\$15,156.00)
Explanation: This amount will be adjusted on the First Interim SY 23/24. The total awards received were spent in SY 21/22.		
Total of negative resource balances for Fund 01		(\$15,156.00)

**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**

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

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

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

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

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

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	7426	9790	(\$15,156.00)

Explanation: This amount will be adjusted on the First Interim SY 23/24. The total awards received were spent in SY 21/22.

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

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

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

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

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

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

**EXPORT VALIDATION CHECKS**

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

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

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

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

SACS Web System - SACS V6.1  
04-61408-0000000 - Biggs Unified - Unaudited Actuals - Budget 2023-24  
9/4/2023 10:31:26 AM

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

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

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

# BIGGS UNIFIED SCHOOL DISTRICT

September 13, 2023

Item Number: 14 Q

Item Title: Resolution to Commit Fund 01 Ending Fund Balance

Presenter: Analyn Dyer

Attachments: Resolution, Form 01

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

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## **Background/Comments:**

Seventeen (17) Percent of the Unaudited Actuals total expenditures 22/23 or \$ 1,565,571 of the General Fund is hereby committed by the Biggs Unified governing board for the specific purposes of:

1. Major facility repair or roofing replacement located at the District Office and Biggs High School.
2. The inspection, and sampling analysis of building materials to determine the presence of lead-containing materials and or removal of asbestos-containing materials (if any).
3. To plan for increased pension costs associated with STRS and PERS
4. To plan for Special Education costs and Technology refresh.

## **Fiscal Impact:**

The action will restrict the use of committed as noted above. The committed amount will be reflected in the First Interim Budget Report 2023/24. The Governing Board reserves the right to modify these committed funds in the future as the need arises.

## **Recommendation:**

The administration recommends the Board take action to commit Fund 01 Ending Fund Balance as stated above.

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

**In the matter of COMMIT GENERAL FUND BALANCE,  
2022/23 UNAUDITED ACTUALS**

**Resolution 2023/24 #05**

**WHEREAS,** The Biggs Elementary School governing boards are responsible for maintaining the fiscal solvency of the school they govern:

**WHEREAS,** The Governing Board of Biggs Unified School District has adopted criteria and standards as outlined in Board Policy 3100;

**WHEREAS,** The Governing Board of Biggs Unified School District wishes to establish a committed fund balance in the general fund in conformance with the standards and criteria established by the state board of education pursuant to Education Code section 33127;

**WHEREAS,** The California Department of Education urges school districts to commit and maintain a prudent level of financial resources to protect against the need to reduce services because of temporary revenue shortfalls or unpredicted expenditures;

**WHEREAS,** The California Department of Education and the Government Finance Officers Association recommend that school districts maintain unassigned reserves of at least two months of operating expenditures or approximately a 17 percent reserve to mitigate revenue shortfalls and unanticipated expenditures;

**WHEREAS,** The Governing Board of the Biggs Unified School District wishes to commit funds in the general fund for costs of special education students with highly specialized needs, and deferred maintenance;

**NOW, THEREFORE, BE IT RESOLVED that:**

- 1) It is hereby determined that the amount of \$ 1,565,571 is hereby committed from the 2022-23 General Fund Unaudited Actuals for the following purposes:
  - a) Stabilization Arrangement \$138,139  
To plan for the increasing pension costs associated with STRS and PERS and/ or potential downfall in enrollment and State Budget (LCFF Revenue)
  - b) Other Commitments: \$1,427,432  
Facility Repairs - \$ 1,300,000  
Special Education - \$ 50,000  
New Curriculum Adoption/Technology Refresh \$ 77,432

**DULY PASSED and ADOPTED** this 13th day of September 2023 by the Governing Board of Biggs Unified School District by the following roll call:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

Signed and Approved by me after this passage.

---

Linda Brown, Governing Board President

Attest:

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America Navarro, Clerk

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	7,164,555.77	0.00	7,164,555.77	7,370,520.00	0.00	7,370,520.00	2.9%
2) Federal Revenue		8100-8299	1,287.00	1,746,911.03	1,748,198.03	0.00	1,714,923.00	1,714,923.00	-1.9%
3) Other State Revenue		8300-8599	181,013.16	1,980,813.45	2,161,826.61	88,828.00	910,945.00	999,773.00	-53.8%
4) Other Local Revenue		8600-8799	270,201.68	289,221.05	559,422.73	125,500.00	199,953.00	325,453.00	-41.8%
5) TOTAL, REVENUES			7,617,057.61	4,016,945.53	11,634,003.14	7,584,848.00	2,825,821.00	10,410,669.00	-10.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,278,099.01	999,468.87	3,277,567.88	2,320,121.00	964,103.00	3,284,224.00	0.2%
2) Classified Salaries		2000-2999	984,010.45	284,800.40	1,268,810.85	1,018,489.00	284,953.00	1,303,442.00	2.7%
3) Employee Benefits		3000-3999	1,272,424.12	734,165.64	2,006,589.76	1,347,367.00	729,222.00	2,076,589.00	3.5%
4) Books and Supplies		4000-4999	192,873.98	256,866.08	449,740.06	378,550.00	369,725.00	748,275.00	66.4%
5) Services and Other Operating Expenditures		5000-5999	752,626.53	214,726.06	967,352.59	926,217.00	754,149.00	1,680,366.00	73.7%
6) Capital Outlay		6000-6999	0.00	419,391.99	419,391.99	200,000.00	308,335.00	508,335.00	21.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,288.74	704,502.52	819,791.26	115,290.00	695,292.00	810,582.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(167,811.97)	167,811.97	0.00	(67,717.00)	67,717.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,427,510.86	3,781,733.53	9,209,244.39	6,238,317.00	4,173,496.00	10,411,813.00	13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)</b>									
			2,189,546.75	235,212.00	2,424,758.75	1,346,531.00	(1,347,675.00)	(1,144.00)	-100.0%
<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	0.00	0.00	0.00	30,413.00	0.00	30,413.00	New
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	(707,481.93)	707,481.93	0.00	(902,571.00)	902,571.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(707,481.93)	707,481.93	0.00	(932,984.00)	902,571.00	(30,413.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			1,482,064.82	942,693.93	2,424,758.75	413,547.00	(445,104.00)	(31,557.00)	-101.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,677,028.19	1,174,521.58	3,851,549.77	3,982,379.09	2,100,069.51	6,082,448.60	57.9%
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 Unaudited 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)			2,506,620.19	1,174,521.58	3,681,141.77	3,982,379.09	2,100,069.51	6,082,448.60	65.2%
d) Other Restatements		9795	(6,305.92)	(17,146.00)	(23,451.92)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,500,314.27	1,157,375.58	3,657,689.85	3,982,379.09	2,100,069.51	6,082,448.60	66.3%
2) Ending Balance, June 30 (E + F1e)			3,982,379.09	2,100,069.51	6,082,448.60	4,395,926.09	1,654,965.51	6,050,891.60	-0.5%
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	2,100,069.51	2,100,069.51	0.00	1,670,121.51	1,670,121.51	-20.5%
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	317,456.82	0.00	317,456.82	246,284.82	0.00	246,284.82	-22.4%
Independent Study	0000	9780	212,957.00		212,957.00			0.00	
Independent Study	0000	9780			0.00	212,957.00		212,957.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	736,740.00	0.00	736,740.00	832,945.00	0.00	832,945.00	13.1%
Unassigned/Unappropriated Amount		9790	2,922,682.27	0.00	2,922,682.27	3,312,946.27	(15,156.00)	3,297,790.27	12.8%
G.ASSETS									
1) Cash									
a) in County Treasury		9110	4,824,031.47	2,174,226.05	6,998,257.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	(232,703.32)	0.00	(232,703.32)				
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	54,109.30	880,353.96	934,463.26				
4) Due from Granter Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

CERTIFICATED STIPEND SCHEDULE  
Effective August 2023

**High School**

Fall Athletics	Staff Member/Name	\$	Date Bd Apprvd
Head Varsity Football	Brian Harrison	2020	04/19/2023
Assistant Varsity Football (2)	Rob Hall	1571	04/19/2023
	Miguel Aguirre	1571	04/19/2023
Head JV Football (split 50/50)	Brenden Smith and Jon Smith	1683	04/19/2023
Assistant JV Football (split 50/50)	Kameron Smith and Roscoe Deel	1459	04/19/2023
Head Varsity Volleyball	Michelle Schleef	1683	04/19/2023
Head JV Volleyball	Lisa Seipert	1459	05/10/2023
Cheerleader Advisor	Michele Roles	1683	04/19/2023
Cross Country	N/A	1000	
<u>Winter Athletics</u>			
Head Varsity Basketball (boys)	Roscoe Deel	1908	06/14/2023
Head Varsity Basketball (girls)	Tim Sheridan	1908	06/14/2023
Head JV Basketball (boys)	Kameron Smith	1571	06/14/2023
Head JV Basketball (girls)		1571	
Head Varsity Wrestling	Cody Walsh	1908	06/14/2023
Assistant Varsity Wrestling		1571	
Soccer Coach	N/A	1796	
<u>Spring Athletics</u>			
Head Varsity Baseball	Allen Lee	1796	06/14/2023
Head Varsity Softball	Michelle Schleef	1796	06/14/2023
Head Coed Track		1796	
Assistant Coed Track		1571	
Coed Golf	N/A	1000	



Other Stipends

Academic Decathlon Coordinator	Anne Lair	561	6/14/2023
Chess Advisor		500	
CSF Advisor	Anne Lair	750	6/14/2023
Student Council Advisor (ASB)	Lauren Garcia	1908	6/14/2023
Athletic Director	Doug Kaelin	3000	9/13/2023
State Testing Coordinator	Ashleigh Summerfield	337	9/13/2023
Student Study Team Coord	Ashleigh Summerfield	450	9/13/2023
Lead Teacher – H.S.	Vince Sormano	2000	6/14/2023

District-wide

Assistant Athletic Director	Michelle Schleef	2000	9/13/2023
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**BES/RES**

Volleyball 8 <sup>th</sup>	600
Volleyball 7 <sup>th</sup>	600
Volleyball 6 <sup>th</sup>	600
Flag Football 7 <sup>th</sup> /8 <sup>th</sup> grade	600
Flag Football 5 <sup>th</sup> /6 <sup>th</sup> grade	600
Soccer	600
Basketball (boys) 5 <sup>th</sup> /6 <sup>th</sup> grade	600
Basketball (boys) 7 <sup>th</sup> grade	600
Basketball (boys) 8 <sup>th</sup> grade	600
Basketball (girls) 5 <sup>th</sup> /6 <sup>th</sup> grade	600
Basketball (girls) 7 <sup>th</sup> grade	600
Basketball (girls) 8 <sup>th</sup> grade	600
Wrestling	600
Track - Coed	500

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

Other Stipends

CJSF Advisor	Beth Chavez	500	9/13/2023
Chess Advisor		500	
School Site Council Coordinator		561	

State Testing Coordinator		337	
STEAM Night Coordinator	Char Locey	337	9/13/2023
Science Fair		225	
ASB/Student Council Advisor	Javier Solis	561	9/13/2023
Spelling Bee Coordinator	Javier Solis	225	9/13/2023
RES - Lead Teacher - Richvale	Jill Pearson	2244	6/14/2023
BES - Lead Teacher/PBIS/Classroom Support	Javier Solis	2000	9/13/2023
Events Coordinator		1,500	
Student Study Team Coordinator		2,000	
Results Coordinator	Hollie Byers	\$350/tri.	6/14/2023
Red Ribbon Coordinator	Javier Solis	225	9/13/2023
Winter Program Director		337	
Science Camp Coordinator	Tracey McPeters	800	9/13/2023
Science Camp Teacher (2)	Proper/Smith	500 each	9/13/2023