



UNAUDITED ACTUALS FISCAL YEAR 2025-26



SEPTEMBER 09, 2026
Board Presentation

BIGGS UNIFIED SCHOOL DISTRICT
Unaudited Actuals Fiscal Year 2025-26

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

Average Daily Attendance (ADA)

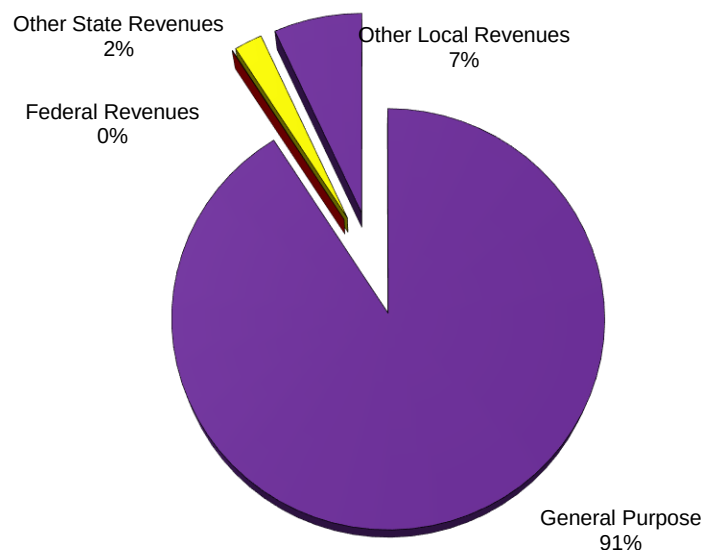
The District's Annual ADA is 518.26, while the funded ADA is 548.13 (ADA - three (3) year average ratio relief).

General Fund Revenue Components

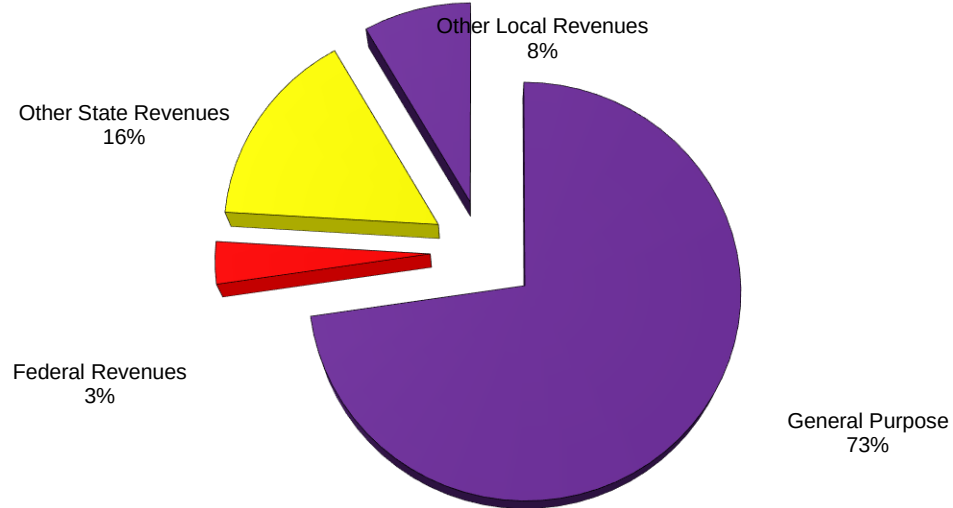
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

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

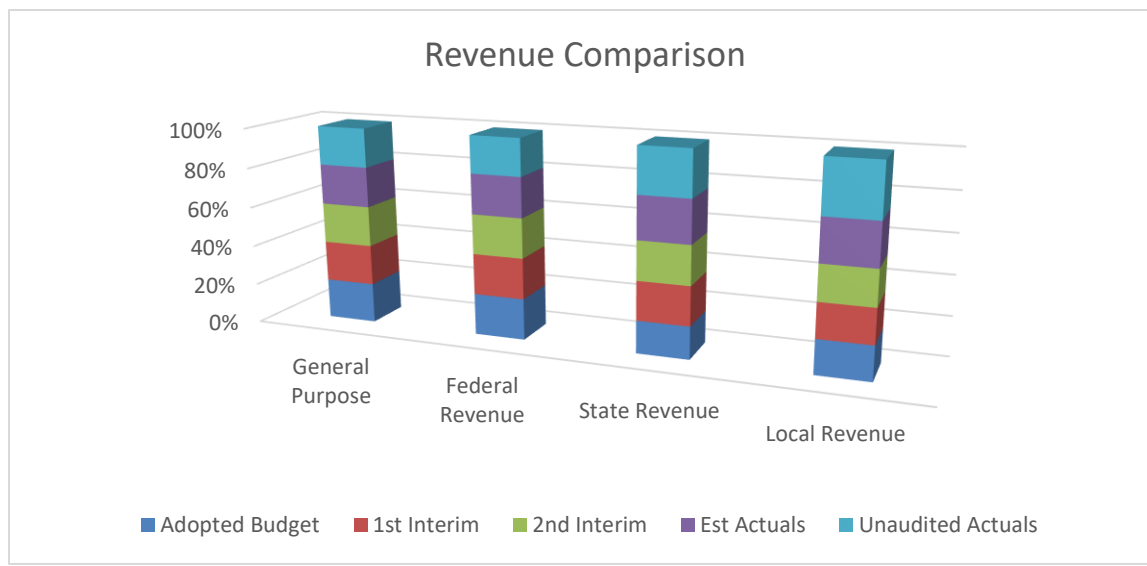
Unrestricted



Combined



Revenue-Budget Comparison



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

The Unaudited Actuals Local Revenues increase by 18% from Estimated Actuals due to the actual Interest Income earned for the last quarter of 25/26.

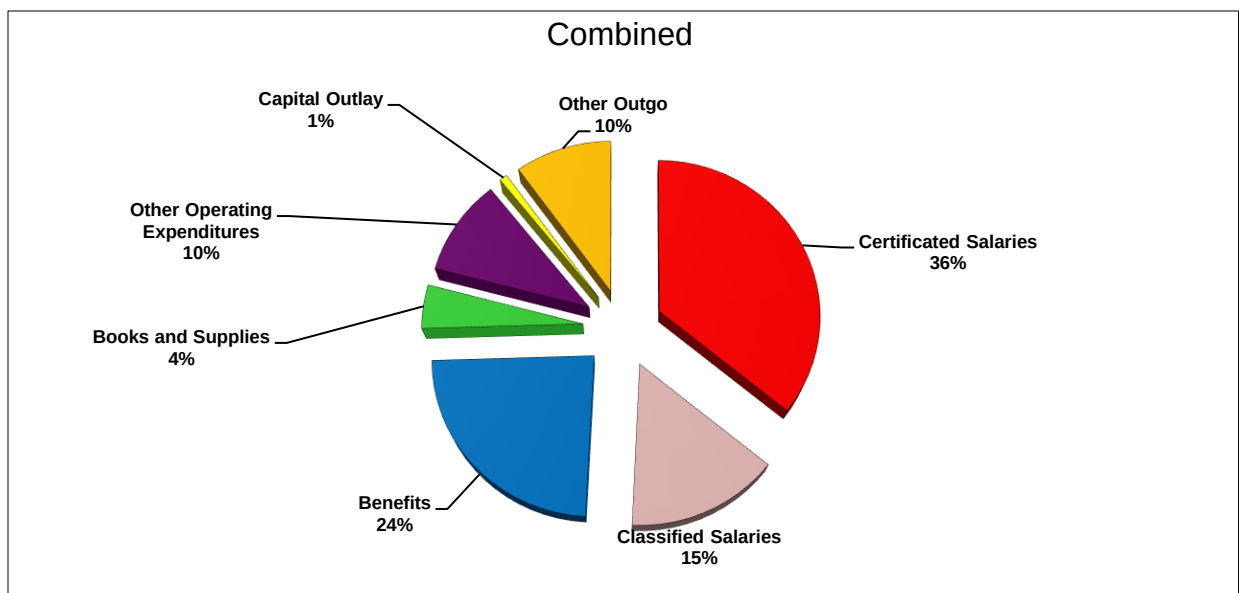
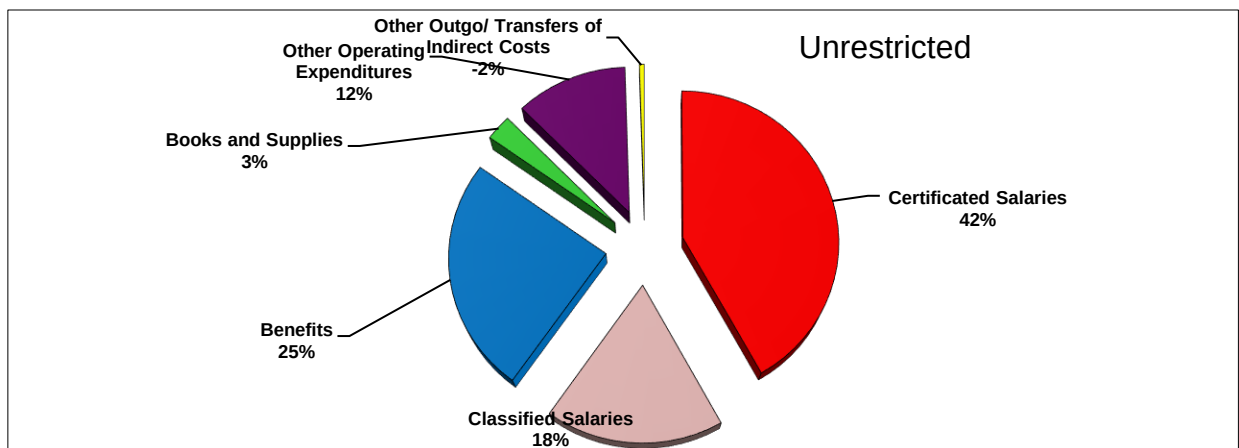
General Fund Expenditure Components

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

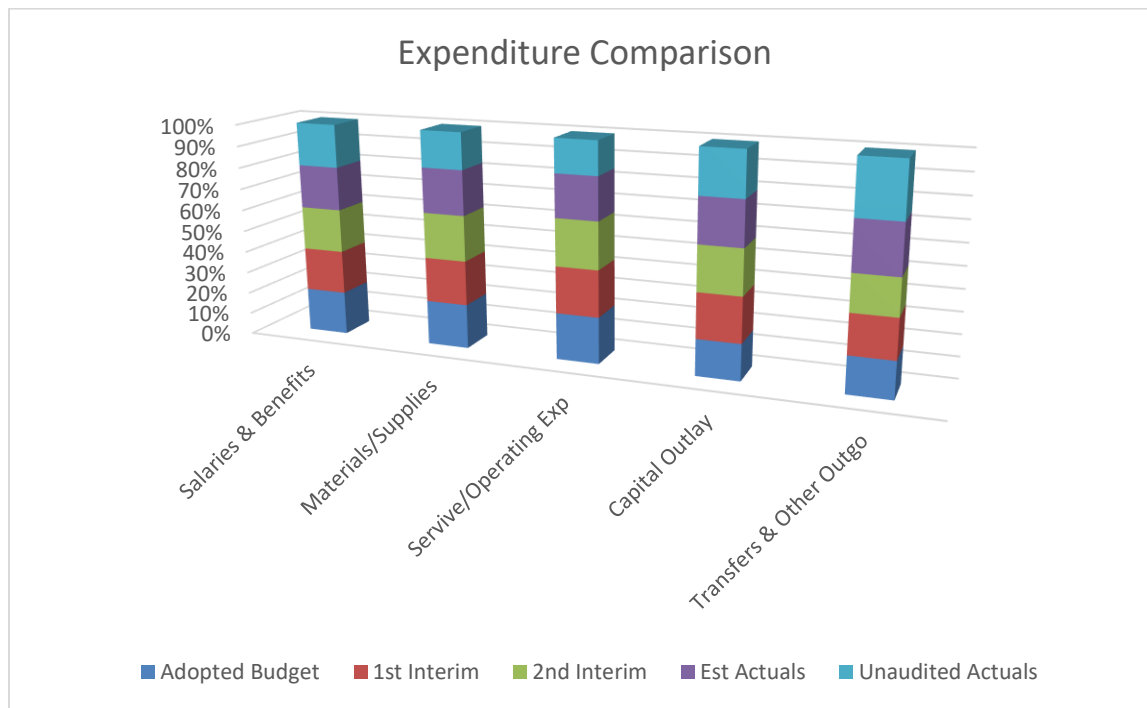
Description	Unrestricted	Combined
Certificated Salaries	\$2,997,049	\$3,793,722
Classified Salaries	\$1,273,103	\$1,580,704
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,788,319	\$2,516,361
Books and Supplies	\$198,251	\$478,834
Other Operating Expenditures	\$850,579	\$1,070,358
Capital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

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

The following is a graphical representation of expenditures by percentage:



Expenditure- Budget Comparison



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

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

Contributions from Unrestricted Revenues to Restricted

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

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

**Total Special Education Contributions for 25/26 are \$1.3 million or 40% higher from 24/25*

***The Ongoing Major Maintenance Contribution relates to Resolution 2026/27 #006.*

Total Revenues and Expenditures Summary (Fund 01)

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

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

General Fund Summary

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

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

Ending Fund Balances and Reserve for Economic Uncertainties

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

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

Fund Summaries

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

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

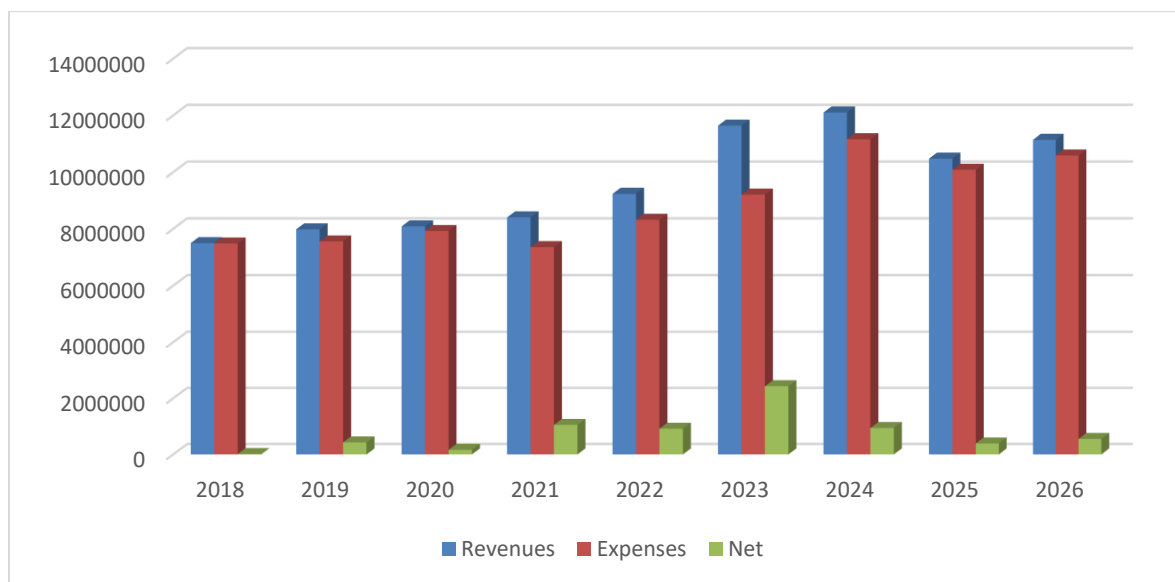
The negative \$607K on the Building Fund reflects the net change between Interest Income earned and current operating expenditures/vendor payments.

Supplemental Forms:

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

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

9 Years General Fund Comparison



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

Conclusion:

This financial report provides the Biggs Unified School District Board of Trustees with a general overview of the District's finances and details the money it received and spent. During the fall of 2026, the District's external auditor will audit the records in this packet and render an opinion no later than December 15, 2026. The Audited Financial Statements are usually presented to the board on or before January 31 of each year.

The Biggs Unified School District, with its sound financial management, must continually monitor spending despite ongoing inflation, supply chain issues, and structural changes in the labor market. The administration is confident the District can maintain prudent operating reserves and have the cash needed to remain fiscally solvent.