

Agenda
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
January 14, 2026
6:00 p.m. Closed Session
6:30 p.m. Estimated Open Session

District LCAP Goals

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

OPEN SESSION

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

A. December 10, 2025 Regular Meeting

- 6. PUBLIC COMMENT** – Anyone wishing to address the Board on Items listed under Closed Session on the agenda may do so at this time. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

CLOSED SESSION

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Litigation; Pursuant to Government Code Section 54956.9
C.D., Guardian Ad Litem for P.D. vs. Biggs Unified School District, Case No. 25CV02049

If Closed Session is not completed before 6:30 p.m., it will resume immediately following the open session/regular meeting.

RECONVENE TO OPEN SESSION

- 7. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION**
- 8. PARENT ASSOCIATIONS REPORTS**
- 9. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS**
- 10. PUBLIC COMMENT** - Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.
- 11. STUDENT REPRESENTATIVE REPORTS AND RECOGNITION**

- A. Student(s) of the Month
- B. ASB
- C. FFA

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

- A. DEAN OF STUDENTS' REPORT:
- B. RCA/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 10 A. Approve Superintendent's recommendations regarding Inter-District Agreement Request(s) as listed for the 2025-2026 and the 2026-2027 school years
- Pg 11-18 B. Approve AP Vendor Check Register and Purchase Order Listing December 1, 2025 – December 31, 2025
- Pg 19 C. Approve Fundraising Requests for 2025-2026

14. ACTION ITEMS

- Pg 20-29 A. Approve the 2025-2026 Consolidated Application
- Pg 30 B. Accept the 2025-2026 Ag Career Technical Education Incentive Grant award in the amount of \$9,450.36
- Pg 31-51 C. Approve the School Accountability Report Cards (SARC) for each site:
Pg 52-71 Biggs High School
Pg 72-90 Biggs Elementary School
Pg 72-90 Richvale Charter Academy
- Pg 91-92 D. Approve contract with Ray Dalton Construction Consulting
- Pg 93 E. Approve the updated Pool Personnel Salary Schedule to reflect the minimum wage bump
- Pg 94-96 F. Approve renewal contract with Buckmaster for copiers
- Pg 97-192 G. Adopt the 2024-2025 Audited Annual Financial Report

15. PERSONNEL ACTION

- A. Approve FMLA Leave of Absence for Analyn Dyer for December 18, 2025 to March 12, 2026

- B. Approve Iareni Stanley as a 5.25 HR Instructional Aide effective January 12, 2026
- C. Approve Tylor Rodrigues as the RCA Custodian / Van Driver effective January 12, 2026
- D. Approve Berenice Martinez (Wurth) as a TK-K Teacher from January 9, 2026 to May 28, 2026
- E. Approve Rigoberto Paredes Ornelas as a walk-on Assistant Wrestling Coach
- F. Approve Jeff Smith as a walk-on Assistant Baseball Coach
- G. Accept resignation of 4.5 HR RCA Instructional Aide, Mahri Hinshaw, effective January 19, 2026
- H. Approve Head Varsity Softball Coach; name to be announced

16. INFORMATION ITEMS

Pg 193 A. Bond Expense Report to date

B. Quarterly Report on Williams Uniform Complaints – No complaints were filed with any school in the district during the last quarter

Pg 194-195 C. Prop 28 Survey

17. FUTURE ITEMS FOR DISCUSSION

18. ADJOURNMENT

Notice to the Public: Please contact the Superintendent's Office at 868-1281 ext. 8100 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request. Agenda materials are available for public inspection at 300 B St., Biggs, CA 95917

Minutes
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
December 10, 2025

OPEN SESSION

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

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

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

APPROVAL OF AGENDA: The Board approved the agenda as presented. MSCU (Brown/Avram) 5/0
Jesmer - Aye
Brown - Aye
Phillips - Aye
Navarro - Aye
Avram - Aye

APPROVAL OF MINUTES: The Board approved the minutes from the Regular Board Meeting on November 12, 2025 as written. MSCU (Phillips/Navarro) 5/0
Jesmer – Aye
Brown – Aye
Phillips –Aye
Navarro – Aye
Avram - Aye

PUBLIC COMMENT (Closed Session Items) – Several people were present to make comment on Personnel Action Item 16 A concerning approval of the Varsity Softball Coach. Kelby Sheppard re-read his letter from the November Board meeting for the members that were absent. He expressed his concern that this talented and dedicated group of girls were on the verge of falling apart. He related the coaching situation to an example from the business world of letting a valued (skill-wise) employee go for the sake of the rest of the coworkers that the employee was negatively affecting. Jennifer Black voiced her concern that the girls were not being heard and is advocating for her daughter and the other girls on the team. She feels the candidate being recommended for the coach position would not put our kids in the best position to thrive. Jolene Sheppard read from her notes expressing how this is a special group of girls that have played together for a long time. She feels these players need a respectable and respectful mentor more than they need a coach. Kris Villalobos stated that she has complained about the current coach/proposed candidate in the past without result. She asked who would be monitoring the coach’s improvement if she were approved to coach this upcoming season.

The Board adjourned into Closed Session at 6:13 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

Closed Session was adjourned at 6:33 p.m. and the Board reconvened to Open Session at 6:33 p.m.

Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO; Tracey McPeters, RCA and Middle School Principal

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION – President Jesmer announced that no action was taken in Closed Session.

ANNUAL ORGANIZATIONAL MEETING

A. ELECTION OF OFFICERS

1. *President* – Melissa Jesmer

Sean Avram nominated Linda Brown for President. Linda Brown declined the nomination. Linda Brown nominated Melissa Jesmer. Sean Avram seconded the nomination. MSCU (Brown/Avram) 5/0

2. *Vice President* – Sean Avram

M. America Navarro nominated Sean Avram for Vice President. Melissa Jesmer seconded the nomination. MSCU (Navarro/Jesmer) 5/0

3. *Clerk* – Jonna Phillips

Sean Avram nominated Jonna Phillips for Clerk. M. America Navarro seconded the nomination. MSCU (Avram/Navarro) 5/0

4. Establishment of Regular Meetings

The Board will keep the meeting place, meeting day, and meeting time for 2026. The Board will meet the second Wednesday every month unless there is a holiday. There will only be a second meeting on the fourth Wednesday each month when necessary. The meeting time will be 6:00 p.m. MSCU (Phillips/Navarro) 5/0

5. Selection of Board of Trustees Representatives

The following members will be representatives for the following organizations:

- a) Representative to City Council – Linda Brown
- b) Representative to LCAP Committee – Jonna Phillips

- c) Representative to Biggs/Richvale Educational Foundation– M. America Navarro
- d) Representatives to Negotiation Teams: Biggs Unified Teachers Association (BUTA) and California School Employees Association (CSEA) – Sean Avram to serve as BUTA and CSEA rep. Melissa Jesmer will be the alternate for BUTA and CSEA.

6. *Secretary to the Board* – Doug Kaelin, Superintendent

Jonna Phillips nominated Doug Kaelin. M. America Navarro seconded the nomination.
MSCU (Phillips/Navarro) 5/0

PARENT ASSOCIATIONS REPORTS – None

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

PUBLIC COMMENT- None

STUDENT REPRESENTATIVE REPORTS AND STUDENT RECOGNITION

STUDENT(S) OF THE MONTH: Tracey McPeters introduced a Student of the Month and read his teacher's comments. Holly Perkins introduced her Student of the Month and made her comments.

ASB REPORT: Gracie Sheppard reported that Secret Santa week is going well and that the reveal luncheon is this coming Monday. They are busy preparing for Basketball Homecoming. Christmas Dress Up Days are next week. A Blood Drive is planned.

FFA REPORT: Tylar Ainslie and his fellow FFA member reported that they held their November Chapter Meeting on the 19th and did a hand turkey project. Bryce Seipert was voted FFA Member of the Month for going above and beyond as a Freshman Greenhand. They donated proceeds from a canned food drive to a local church. The Floral Team toured the Floral Fresh Wholesale Market on a recent field trip. Some members will attend Ag Mechanics Demo Day at Chico State. There are five members working on State FFA Degrees.

REPORTS:

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

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

HIGH SCHOOL PRINCIPAL'S REPORT: Doug Kaelin reported that winter sports teams are participating in a lot of tournaments, both home and away. Basketball and wrestling have been successful so far. The Government class participated in Mock Trials, and the experience was positive.

M/O/T/, FOOD SERVICE DIRECTOR'S REPORT: None

SUPERINTENDENT’S REPORT: Doug Kaelin reported that the re-roofing of the District Office building has started and is going well. Notice for Bid to re-roof the high school will go out soon. The state dashboard results showed that we have made improvement in our state testing scores. The graduation rate at BHS went down, but it is still at 97%. Mr. Kaelin passed around the plans for the new middle school and gym. We are moving forward with bond projects and will need to sell a second set of bonds in the spring to start those.

CBO’S REPORT: Analyn Dyer read her presentation on the First Interim Budget.

BOARD MEMBER REPORTS: None

CONSENT AGENDA: The Board approved Consent Agenda Items A-C. MSCU (Brown/Avram) 5/0

Jesmer – Aye

Avram – Aye

Phillips – Aye

Navarro – Aye

Brown – Aye

- A. Approve Superintendent’s recommendations regarding Inter-District Agreement Request(s) as listed for the 2025-2026 and the 2026-2027 school years
- B. Approve AP Vendor Check Register and Purchase Order Listing November 1, 2025 – November 30, 2025
- C. Approve Field Trip Requests for 2025-2026

ACTION ITEMS: The Board approved Action Items A-G. MSCU (Avram/Brown) 5/0

Jesmer – Aye

Avram – Aye

Phillips – Aye

Navarro – Aye

Brown - Aye

- A. Adopt the New or Updated Board Policies (BP), Admin. Regulations (AR), and Exhibits (E) from the CSBA November 2025 release
- B. Approve the updated 2026-2027 Biggs Unified School District Academic Calendar
- C. Approve the updated 2026-2027 Richvale Charter Academy Academic Calendar
- D. Approve the Mandated Block Grant
- E. Approve Rainforest Art Project for Richvale Charter Academy
- F. Approve agreement between Biggs Unified School District and the Richvale Recreation & Park District

G. Approve First Interim Budget

PERSONNEL ACTION ITEMS: Items A-K were carried over from the November 12, 2025 Regular Board Meeting. The Board took action on each Personnel Action Item separately

- A. Approve Michelle Schleef as the 2025-2026 Varsity Softball Coach
No motion was made on Item A. Matter dies for lack of motion.
- B. Approve Ron Carr as the 2025-2026 JV Boys Basketball Coach
The Board approved Item B. MSCU (Avram/Phillips) 5/0
- C. Approve Kameron Smith as the 2025-2026 Varsity Baseball Coach
The Board approved Item C. MSCU (Brown/Navarro) 5/0
- D. Approve Jeff Thengvall as the 2025-2026 BES Chess Advisor
The Board approved Item D. MSCU (Phillips/Brown) 5/0
- E. Approve Aaron Bayless as the 2025-2026 BES Winter Program Advisor
The Board approved Item E. MSCU (Phillips/Navarro) 5/0
- F. Approve Stefanie Greenberg as a Substitute Classified Instructional Aide
The Board approved Item F. MSCU (Phillips/Brown) 5/0
- G. Approve Megan Shelton as a Certificated Substitute Teacher
The Board approved Item G. MSCU (Brown/Avram) 5/0
- H. Approve Eder Haro as a Certificated Substitute Teacher
The Board approved Item H. MSCU (Phillips/Navarro) 5/0
- I. Approve Shawn McEntire-Smith as a walk-on Assistant JV Boys Basketball Coach
The Board approved Item I. MSCU (Navarro/Brown) 5/0
- J. Approve Cindi Van Quick as a walk-on Assistant JV Girls Basketball Coach
The Board approved Item J. MSCU (Brown/Avram) 5/0
- K. Approve Katelyn Ryan as a walk-on Assistant JV Girls Basketball Coach
The Board approved Item K. MSCU (Navarro/Brown) 5/0
- L. Approve Bereniz Baltazar as a Substitute Classified Instructional Aide
The Board approved Item L. MSCU (Avram/Navarro) 5/0
- M. Approve Maritza Alvarez as a Substitute Classified Instructional Aide
The Board approved Item M. MSCU (Avram/Phillips) 5/0
- N. Approve Taylor Guthrie as a Certificated Substitute Teacher
The Board approved Item N. MSCU (Brown/Navarro) 5/0

- O. Accept resignation of Zonah Headley, 5.25 HR Instructional Aide at BES, effective November 28, 2025
The Board approved Item O. MSCU (Phillips/Navarro) 5/0
- P. Accept resignation of Tabatha Hennessy, TK-K Combo Class Teacher at BES, effective December 19, 2025
The Board approved Item P. MSCU (Navarro/Brown) 5/0
- Q. Approve hiring Leland Papa as the Lower Grades RSP Teacher, working under an Intern Credential at BES, effective January 9, 2026
The Board approved Item Q. MSCU (Avram/Navarro) 5/0

INFORMATION ITEMS:

- A. Bond Expense Report to date: No new expenditures have been made.
- B. Interdistrict Transfer Policy: Current policy and proposed state changes to the policy were distributed and reviewed.
- C. Board Ethics Training: Loretta Long reminded members of the Board to complete their Ethics training through Keenan if they have not already done so.

FUTURE ITEMS FOR DISCUSSION – None

ADJOURNMENT – 7:24 p.m.

MINUTES APPROVED AND ADOPTED:

| | |
|---|--|
| <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Presiding President | <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Date |
|---|--|

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

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: January 14, 2026

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.

| 2025-2026 School Year | From: | To: | Action | New/Ongoing | Reason |
|-----------------------------|-------|----------------|---------|-------------|----------------------|
| 2026-2027 School Year | From: | To: | Action | New/Ongoing | Reason |
| 1. (10 th Grade) | Biggs | Chico Unified | Release | Ongoing | Continued Attendance |
| 2. (8 th Grade) | Biggs | Chico Unified | Release | Ongoing | Continued Attendance |
| 3. (5 th Grade) | Biggs | Durham Unified | Release | Ongoing | Child Care |
| 4. (1 st Grade) | Biggs | Durham Unified | Release | Ongoing | Child Care |

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

Recommendation: The Superintendent recommends action as indicated.

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: January 14, 2026

Item Number: 13 B

Item Title: Approve AP Vendor Check Register and Purchase Order Listing

Presenter: Moneek Graves, Fiscal Assistant

Attachment: AP Vendor Check Register & Purchase Order Listing for
December 1, 2025 through December 31, 2025

Item Type: ☒ Consent Agenda ☐ Action ☐ Report ☐ Work Session ☐ Other

Background/Comments:

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

Fiscal Impact:

As indicated.

Recommendation:

Approve.

Register 000565 - 12/11/2025

Bank Account COUNTY - US Bank

| Number | Amount | Status | Fund | Cancel Register Id | Payee |
|-------------|-----------|---------|------|--------------------|---|
| 3005-341327 | 150.00 | Printed | 73 | | MAILEY SEIPERT (MAILEY SEIP - Payee) |
| 3005-341328 | 306.37 | Printed | 01 | | Strattard, John (001201 - Emp) |
| 3005-341329 | 1,528.63 | Printed | 01 | | Dyer, Analyn (001371 - Emp) |
| 3005-341330 | 116.38 | Printed | 01 | | Long, Loretta L (001404 - Emp) |
| 3005-341331 | 30.00 | Printed | 01 | | Vargas, Dominic (001465 - Emp) |
| 3005-341332 | 45.00 | Printed | 01 | | Titus, Mariah (001523 - Emp) |
| 3005-341333 | 1,055.06 | Printed | 01 | | Primo Brands BlueTriton Brands,Inc. (100070/1) |
| 3005-341334 | 516.17 | Printed | 01 | | AMAZON (100697/1) |
| 3005-341335 | 2,189.49 | Printed | 01 | | ANDES POOL SUPPLY (100077/1) |
| 3005-341336 | 461.26 | Printed | 01 | | AT&T (100086/1) |
| 3005-341337 | 1,178.70 | Printed | 01 | | AT&T (100086/2) |
| 3005-341338 | 1,863.48 | Printed | 01 | | BIG VALLEY AG SERVICES (100100/1) |
| 3005-341339 | 19.56 | Printed | 01 | | BUTTE AUTO PARTS (100115/1) |
| 3005-341340 | 48.00 | Printed | 01 | | BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1) |
| 3005-341341 | 18,660.20 | Printed | 01 | | Butte Hulling & Drying (100927/1) |
| 3005-341342 | 295.65 | Printed | 01 | | CANDELARIO ACE HARDWARE (100250/1) |
| 3005-341343 | 251.58 | Printed | 01 | | CINTAS CORPORATION NO. 2 (100749/1) |
| 3005-341344 | 1,938.39 | Printed | 01 | | CITY OF BIGGS (100164/1) |
| 3005-341345 | 4,504.50 | Printed | 01 | | CURRICULUM ASSOCIATES LLC (100611/1) |
| 3005-341346 | 4,038.69 | Printed | 01 | | William Leo Bunch Jr. (100825/1) |
| 3005-341347 | 39.00 | Printed | 01 | | FGL ENVIRONMENTAL (100221/1) |
| 3005-341348 | 4,277.50 | Printed | 01 | | GAYNOR TELESYSTEMS (100233/1) |
| 3005-341349 | 2,435.25 | Printed | 13 | | HYLEN DISTRIBUTING (100268/1) |
| 3005-341350 | 1,373.63 | Printed | 01 | | J C NELSON SUPPLY CO (100275/1) |
| 3005-341351 | 647.50 | Printed | 25 | | JACK SCHREDER & ASSOCIATES INC (100276/1) |
| 3005-341352 | 40.00 | Printed | 01 | | JACKSONS GLASS CO (100277/1) |
| 3005-341353 | 108.00 | Printed | 01 | | JAMF Software, LLC (100968/1) |
| 3005-341354 | 840.00 | Printed | 01 | | Jennifer Stampanoni (100961/1) |
| 3005-341355 | 2,428.22 | Printed | 01 | | Lakeview Petroleum Co. (100304/3) |
| 3005-341356 | 180.60 | Printed | 01 | | LES SCHWAB (100308/1) |
| 3005-341357 | 2,000.00 | Printed | 01 | | Lexia Learning Systems (100816/1) |
| 3005-341358 | 72.54 | Printed | 01 | | MACS MARKET (100318/1) |
| 3005-341359 | 175.00 | Printed | 01 | | MINASIAN MEITH ET AL (100335/1) |
| 3005-341360 | 1,074.12 | Printed | 01 | | MJB SALES & SERVICE (100336/1) |

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 = 12/1/2025, Ending Check Date = 12/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000565 - 12/11/2025

Bank Account COUNTY - US Bank

| Number | Amount Status | Fund | Cancel Register Id | Payee |
|-------------|-------------------|-----------------|--------------------|---|
| 3005-341361 | 2,580.00 Printed | 21 | | NICHOLS MELBURG & ROSETTO (100351/1) |
| 3005-341362 | 210.00 Printed | 01 | | North State Water System (100827/1) |
| 3005-341363 | 6,275.00 Printed | 01 | | NWEA (100819/1) |
| 3005-341364 | 4,438.17 Printed | 01 | | PG&E (100369/1) |
| 3005-341365 | 1,330.54 Printed | 13 | | PRO PACIFIC FRESH (100376/1) |
| 3005-341366 | 2,618.14 Printed | 01 | | RECOLOGY BUTTE COLUSA (100384/1) |
| 3005-341367 | 26,077.40 Printed | 01 | | School Excess Liability Fund (100857/1) |
| 3005-341368 | 1,350.00 Printed | 01 | | SHARON LEE WEDIN (100470/1) |
| 3005-341369 | 6,005.79 Printed | 13 | | SFS OF SACRAMENTO, INC (100443/2) |
| 3005-341370 | 174.00 Printed | 01 | | Tammie Loftin (100908/1) |
| 3005-341371 | 1,350.00 Printed | 01 | | The Autism Helper, Inc. (100887/1) |
| 3005-341372 | 507.48 Printed | 01 | | TPX COMMUNICATIONS (100764/2) |
| 3005-341373 | 347.60 Printed | 01 | | Tracey McPeters (100905/1) |
| 3005-341374 | 1,431.87 Printed | 01 | | U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1) |
| 109,584.46 | | Number of Items | 48 | Totals for Register 000565 |

2026 FUND-OBJ Expense Summary / Register 000565

| | | |
|----------|-----------|------------|
| 01-3701 | 174.00 | |
| 01-4300 | 6,559.61 | |
| 01-4303 | 2,428.22 | |
| 01-4700 | 215.58 | |
| 01-5200 | 1,645.01 | |
| 01-5300 | 377.79 | |
| 01-5502 | 1,938.39 | |
| 01-5503 | 4,438.17 | |
| 01-5504 | 2,618.14 | |
| 01-5606 | 1,431.87 | |
| 01-5607 | 4,038.69 | |
| 01-5800 | 40,463.20 | |
| 01-5802 | 175.00 | |
| 01-5807 | 78.00 | |
| 01-5900 | 2,147.44 | |
| 01-9110* | | 96,588.76- |
| 01-9330 | 1,782.25 | |

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 = 12/1/2025, Ending Check Date = 12/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000565 - Fund/Obj Expense Summary

Bank Account COUNTY - US Bank

2026 FUND-OBJ Expense Summary / Register 000565 (continued)

| | | |
|-----------------------------------|-------------------|--------------------|
| 01-9500 | 26,077.40 | |
| Totals for Fund 01 | 96,588.76 | 96,588.76- |
| 13-4300 | 699.12 | |
| 13-4700 | 8,919.08 | |
| 13-9110* | | 9,618.20- |
| Totals for Fund 13 | 9,618.20 | 9,618.20- |
| 21-6200 | 2,580.00 | |
| 21-9110* | | 2,580.00- |
| Totals for Fund 21 | 2,580.00 | 2,580.00- |
| 25-5800 | 647.50 | |
| 25-9110* | | 647.50- |
| Totals for Fund 25 | 647.50 | 647.50- |
| 73-5800 | 150.00 | |
| 73-9110* | | 150.00- |
| Totals for Fund 73 | 150.00 | 150.00- |
| Totals for Register 000565 | 109,584.46 | 109,584.46- |

* denotes System Generated entry

Net Change to Cash 9110 109,584.46- Credit

Register 000565 - Fund/Obj Expense Summary

Bank Account COUNTY - US Bank

2026 FUND-OBJ Expense Summary / Register 000565 (continued)

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Register 000566 - 12/18/2025

Bank Account COUNTY - US Bank

| Number | Amount | Status | Fund | Cancel Register Id | Payee |
|-------------|----------|---------|------|--------------------|---|
| 3005-342145 | 105.00 | Printed | 01 | | SHAWNNE SMITH (SHAWNNE SMI - Payee) |
| 3005-342146 | 278.00 | Printed | 01 | | Green, Melissa D (001230 - Emp) |
| 3005-342147 | 214.45 | Printed | 01 | | Primo Brands BlueTriton Brands,Inc. (100070/1) |
| 3005-342148 | 888.36 | Printed | 01 | | AMAZON (100697/1) |
| 3005-342149 | 20.00 | Printed | 01 | | BUCKMASTER OFFICE SOLUTIONS (100112/1) |
| 3005-342150 | 73.76 | Printed | 01 | | BUTTE AUTO PARTS (100115/1) |
| 3005-342151 | 66.60 | Printed | 01 | | BUTTE COUNTY AIR QUALITY (100120/1) |
| 3005-342152 | 803.00 | Printed | 13 | | BUTTE COUNTY PUBLIC HEALTH DIV OF ENVIRONMENTAL HEALTH (100123/1) |
| 3005-342153 | 24.00 | Printed | 01 | | BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1) |
| 3005-342154 | 64.00 | Printed | 01 | | CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1) |
| 3005-342155 | 486.66 | Printed | 01 | | CANDELARIO ACE HARDWARE (100250/1) |
| 3005-342156 | 212.00 | Printed | 01 | | CHICO RENT-A-FENCE (100158/1) |
| 3005-342157 | 228.53 | Printed | 01 | | CINTAS CORPORATION NO. 2 (100749/1) |
| 3005-342158 | 5,823.85 | Printed | 01 | | CITY OF BIGGS (100164/1) |
| 3005-342159 | 450.00 | Printed | 01 | | Deer Creek Advertising, LLC (100947/1) |
| 3005-342160 | 2,375.00 | Printed | 21 | | Environmental Science Services (100945/1) |
| 3005-342161 | 1,917.50 | Printed | 01 | | Golden Pacific Bank (100235/1) |
| 3005-342162 | 191.19 | Printed | 01 | | HUGHES PLYWOOD (100263/1) |
| 3005-342163 | 988.00 | Printed | 13 | | HYLEN DISTRIBUTING (100268/1) |
| 3005-342164 | 258.18 | Printed | 01 | | J C NELSON SUPPLY CO (100275/1) |
| 3005-342165 | 900.00 | Printed | 01 | | KEN SEIPERT (100592/1) |
| 3005-342166 | 1,151.88 | Printed | 01 | | Lakeview Petroleum Co. (100304/3) |
| 3005-342167 | 3,600.00 | Printed | 01 | | Michael Irwin Wofchuck (100956/1) |
| 3005-342168 | 442.83 | Printed | 01 | | OFFICE DEPOT (100358/1) |
| 3005-342169 | 3,907.89 | Printed | 01 | | PG&E (100369/1) |
| 3005-342170 | 830.65 | Printed | 13 | | PRO PACIFIC FRESH (100376/1) |
| 3005-342171 | 150.00 | Printed | 01 | | SHARON LEE WEDIN (100470/1) |
| 3005-342172 | 5,191.62 | Printed | 13 | | SFS OF SACRAMENTO, INC (100443/2) |
| 3005-342173 | 197.67 | Printed | 01 | | VERIZON WIRELESS (100467/1) |

31,840.62

Number of Items

29 Totals for Register 000566

2026 FUND-OBJ Expense Summary / Register 000566

01-4300

3,960.69

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 = 12/1/2025, Ending Check Date = 12/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000566 - Fund/Obj Expense Summary

Bank Account COUNTY - US Bank

2026 FUND-OBJ Expense Summary / Register 000566 (continued)

| | | |
|-----------------------------------|------------------|-------------------|
| 01-4303 | 1,151.88 | |
| 01-5502 | 5,823.85 | |
| 01-5503 | 3,907.89 | |
| 01-5600 | 212.00 | |
| 01-5606 | 20.00 | |
| 01-5800 | 5,680.76 | |
| 01-5801 | 450.00 | |
| 01-5807 | 193.00 | |
| 01-5811 | 97.08 | |
| 01-5900 | 197.67 | |
| 01-9110* | | 21,694.82- |
| Totals for Fund 01 | 21,694.82 | 21,694.82- |
| 13-4300 | 189.69 | |
| 13-4700 | 6,778.11 | |
| 13-5800 | 803.00 | |
| 13-9110* | | 7,770.80- |
| Totals for Fund 13 | 7,770.80 | 7,770.80- |
| 21-5800 | 2,375.00 | |
| 21-9110* | | 2,375.00- |
| Totals for Fund 21 | 2,375.00 | 2,375.00- |
| Totals for Register 000566 | 31,840.62 | 31,840.62- |

* denotes System Generated entry

Net Change to Cash 9110

31,840.62- Credit

Register 000566 - Fund/Obj Expense Summary

Bank Account COUNTY - US Bank

2026 FUND-OBJ Expense Summary / Register 000566 (continued)

141,425.08

Number of Items

77 Totals for Org 006 - Biggs Unified School District

| BUSD Fundraisers | | | |
|-------------------------|--------------------------|-------------|--|
| Site | Organization | Type | |
| BHS | FFA | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | ASB | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| BES/RCA | ASB | | |
| | Art Classes (Elementary) | Square Art | |

BIGGS UNIFIED SCHOOL DISTRICT

January 14, 2026

Item Number: 14 A

Item Title: Approval of Winter Release of the Consolidated Application (ConApp 2025/26)

Presenter: Analyn Dyer

Attachments: Copy of Consolidated Application

Item Type: ☐ Consent Agenda ☒ Action ☐ Report ☐ Work Session ☐ Other

Background/Comments:

The California Department of Education uses the Consolidated Application (ConApp) to distribute funds from various state and federal programs (Title I, Title II, Title III, and Title IV) to county offices, school districts, and charter schools. The Winter Release Collection is based on a prescribed reporting schedule that every Local Educational Agency (LEA) submits and certifies data to document participation in categorical programs and to provide assurances that the LEA will comply with the legal requirements for each program.

Fiscal Impact:

The Federal and State Entitlements support programs and report expenditures to the state in specified categorical programs.

Education Impact :

Funding provided to various educational programs within the district will be used to increase student outcomes and achieve mastery of the state core standards.

Recommendation:

Recommends the Board approve the Consolidated Application for Winter Data Collection 2025/26.

2025–26 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
Kevin Donnelly, Rural Education and Student Support Office, TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

| | |
|---|----------|
| 2025–26 Title II, Part A allocation | \$21,815 |
| Transferred to Title I, Part A | \$0 |
| Transferred to Title I, Part C | \$0 |
| Transferred to Title I, Part D | \$0 |
| Transferred to Title III English Learner | \$0 |
| Transferred to Title III Immigrant | \$0 |
| Transferred to Title IV, Part A | \$0 |
| Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant | \$0 |
| Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant | \$0 |
| Total amount of Title II, Part A funds transferred out | \$0 |
| 2025–26 Title II, Part A allocation after transfers out | \$21,815 |

Title IV, Part A Transfers

| | |
|--|----------|
| 2025–26 Title IV, Part A allocation | \$16,900 |
| Transferred to Title I, Part A | \$0 |
| Transferred to Title I, Part C | \$0 |
| Transferred to Title I, Part D | \$0 |
| Transferred to Title II, Part A | \$0 |
| Transferred to Title III English Learner | \$0 |
| Transferred to Title III Immigrant | \$0 |
| Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant | \$0 |
| Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant | \$0 |
| Total amount of Title IV, Part A funds transferred out | \$0 |
| 2025–26 Title IV, Part A allocation after transfers out | \$16,900 |

*****Warning*****

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2025–26 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

| | |
|---|-----------|
| 2025–26 Title I, Part A LEA allocation (+) | \$188,680 |
| Transferred-in amount (+) | \$118,909 |
| Nonprofit private school equitable services proportional share amount (-) | \$0 |
| 2025–26 Title I, Part A LEA available allocation | \$307,589 |

Required Reservations

| | |
|---|---------|
| Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.) | \$0 |
| School parent and family engagement | \$0 |
| LEA parent and family engagement | \$2,500 |
| Local neglected institutions Does the LEA have local institutions for neglected children? | No |
| Local neglected institutions reservation | |
| Local delinquent institutions Does the LEA have local institutions for delinquent children? | No |
| Local delinquent institutions reservation | \$0 |
| Direct or indirect services to homeless children, regardless of their school of attendance | \$2,000 |

Authorized Reservations

| | |
|-------------------------------------|----------|
| Public school Choice transportation | \$0 |
| Other authorized activities | \$0 |
| 2025–26 Approved indirect cost rate | 6.68% |
| Indirect cost reservation | \$20,547 |
| Administrative reservation | \$0 |

Reservation Summary

| | |
|---|-----------|
| Total LEA required and authorized reservations | \$25,047 |
| School parent and family engagement reservation | \$0 |
| Amount available for Title I, Part A school allocations | \$282,542 |

*****Warning*****

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2025–26 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

| | |
|---|----------|
| 2025–26 Title II, Part A allocation | \$21,815 |
| Transferred-in amount | \$8,561 |
| Total funds transferred out of Title II, Part A | \$0 |
| 2025–26 Total allocation | \$30,376 |
| Administrative and indirect costs | \$2,081 |
| Reservation for equitable services for nonprofit private schools | \$0 |
| 2025–26 Title II, Part A adjusted allocation | \$28,295 |
| Funds available under Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA) | \$30,376 |
| Budgeted Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA) | \$0 |

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2025–26 Title III Immigrant LEA Allocations and Reservations

The purpose of this data collection is to show the total allocation amount available to the local educational agency (LEA) for the Title III Immigrant student program and to report required reservations.

CDE Program Contact:

Annie Abreu Park, Language Policy and Leadership Office, AAbreuPark@cde.ca.gov, 916-319-9620
Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Total Allocation

| | |
|--|---------|
| 2025–26 Title III Immigrant student program allocation | \$1,023 |
| Transferred-in amount | \$0 |
| Repayment of funds | \$0 |
| 2025–26 Total allocation | \$1,023 |

Allocation Reservations

| | |
|---|---------|
| Authorized activities | \$1,023 |
| Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount) | \$0 |
| Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs) | \$0 |
| Total allocation reservations | \$1,023 |

*****Warning*****

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2025–26 Title III Immigrant YTD Expenditure Report, 6 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2025 through December 31, 2025.

CDE Program Contact:

Annie Abreu Park, Language Policy and Leadership Office, AAbreuPark@cde.ca.gov, 916-319-9620
Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Authorized Title III Immigrant student program activities

An eligible entity receiving funds under the Every Student Succeeds Act section 3114(d)(1) shall use the funds to pay for supplemental activities that provide enhanced instructional opportunities for immigrant children and youth.

Refer to the Program Information link above for authorized Immigrant student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

| | |
|---|---------|
| 2025–26 Title III immigrant student program allocation | \$1,023 |
| Transferred-in amount | \$0 |
| 2025–26 Total allocation | \$1,023 |
| Object Code - Activity | |
| 1000–1999 Certificated personnel salaries | \$0 |
| 2000–2999 Classified personnel salaries | \$0 |
| 3000–3999 Employee benefits | \$0 |
| 4000–4999 Books and supplies | \$472 |
| 5000–5999 Services and other operating expenditures | \$32 |
| Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount) | \$0 |
| Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs) | \$0 |
| Total year-to-date expenditures | \$504 |
| 2025–26 Unspent funds | \$519 |

*****Warning*****

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2025–26 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

| | |
|---|----------|
| 2025–26 Title IV, Part A LEA allocation | \$16,900 |
| Funds transferred-in amount | \$3,211 |
| Funds transferred-out amount | \$0 |
| 2025–26 Title IV, Part A LEA available allocation | \$20,111 |

Reservations

| | |
|--|----------|
| Indirect cost reservation | \$1,318 |
| Administrative reservation | \$0 |
| Equitable services for nonprofit private schools | \$0 |
| 2025–26 Title IV, Part A LEA adjusted allocation | \$18,793 |

*****Warning*****

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2025–26 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

| | |
|--|-----|
| Title I, Part A Basic SACS Code 3010 | Yes |
| Title I, Part C Migrant Education SACS Code 3060 | No |
| Title I, Part D Delinquent SACS Code 3025 | No |
| Title II, Part A Supporting Effective Instruction SACS Code 4035 | Yes |
| Title III English Learner Students - 2% maximum SACS Code 4203 | No |
| Title III Immigrant Students SACS Code 4201 | No |
| Title IV, Part A Student Support - 2% maximum SACS Code 4127 | Yes |
| Title IV, Part B 21st Century Community Learning Centers SACS Code 4124 | No |

*****Warning*****

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2025–26 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:
Is a single school LEA
Has enrollment total for all schools less than 1,000
If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

- 1 - Below LEA average and at or above 35% student low income
- 1 - Waiver for a desegregation plan on file
- 3 - Grandfather provision
 - Feeder pattern

Low income measure

FRPM

Ranking Schools Highest to Lowest

Within the LEA

LEA-wide low income %

65.10%

Available Title I, Part A school allocations

\$282,542

Available parent and family engagement reservation

\$0

| School Name | School Code | Grade Span Group | Student Enrollment | Eligible Low Income Students | Low Income Student % | Eligible to be Served | Required to be Served | Ranking | \$ Per Low Income Student | TIA School Allocation | 2024–25 Carryover | Parent and Family Engagement | Total School Allocation | Discretion Code |
|------------------|-------------|------------------|--------------------|------------------------------|----------------------|-----------------------|-----------------------|---------|---------------------------|-----------------------|-------------------|------------------------------|-------------------------|-----------------|
| 3iggs Elementary | 6002943 | 1 | 317 | 226 | 71.29 | * | * | 1 | 784.84 | 177373.84 | \$0 | \$0 | 177373.84 | |
| 3iggs High | 0430827 | 3 | 177 | 106 | 59.89 | * | * | 2 | 784.83 | 83191.98 | \$0 | \$0 | 83191.98 | |

Warning

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2025–26 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

| School Name | School Code | Grade Span Group | Student Enrollment | Eligible Low Income Students | Low Income Student % | Eligible to be Served | Required to be Served | Ranking | \$ Per Low Income Student | TIA School Allocation | 2024–25 Carryover | Parent and Family Engagement | Total School Allocation | Discretion Code |
|--------------------------|-------------|------------------|--------------------|------------------------------|----------------------|-----------------------|-----------------------|---------|---------------------------|-----------------------|-------------------|------------------------------|-------------------------|-----------------|
| Richvale Charter Academy | 6002950 | 1 | 59 | 28 | 47.46 | * | * | 3 | 784.84 | 21975.52 | \$0 | \$0 | 21975.52 | |

Warning

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Grant Award Notification

| | | | | | | | |
|---|----------------------------------|---------------------------|-------------------------|--|----------------------------|----------------------------|--|
| GRANTEE NAME AND ADDRESS Biggs Unified School District 300 B Street Biggs, California 95917 | | | | CDE GRANT NUMBER | | | |
| FY | | PCA | Service Location | Suffix | | | |
| 2025–26 | | 23068 | 61408 | 00 | | | |
| Attention Doug Kaelin, Superintendent | | | | INDEX | | County Code | |
| Email dkaelin@biggs.org | | | | 0615 | | 04 | |
| Telephone 530-868-1281 | | | | STANDARDIZED ACCOUNT CODE STRUCTURE | | | |
| Grantee Unique Entity ID (UEI) | | | | Resource Code | | Revenue Object Code | |
| Program Office | | | | 7010 | | 8590 | |
| Name of Grant Program 2025–26 Agricultural Career Technical Education Incentive Grant | | | | | | | |
| GRANT DETAILS | Original/Prior Amendments | Amendment Amount | Total | Amen d. No. | Award Starting Date | Award Ending Date | |
| | \$9,450.36 | | \$9,450.36 | | 07/01/2025 | 06/30/2026 | |
| ALN | Federal Award ID Number | Federal Grant Name | | | Federal Agency | | |
| | | | | | | | |

I am pleased to inform you that you have been funded for the 2025–26 Agricultural Career Technical Education Incentive Grant.

This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then it will be amended accordingly.

By e-signing this document, your organization is voluntarily agreeing to conduct business with the California Department of Education (CDE) electronically. If you do not wish to do so, please immediately contact the administrator listed below to discuss other signing options.

Please email the signed Grant Award Notification (AO-400) to

Rosalinda Jorin at aged.ffa@cde.ca.gov

| | | | |
|---|--|---|--|
| California Department of Education Contact Jill Sperling | | Job Title Education Administrator | |
| E-mail Address jsperling@cde.ca.gov | | Telephone 916-319-0673 | |
| Authorized by the State Superintendent of Public Instruction or Designee <i>Tony Thurmond</i> | | Date December 22, 2025 | |
| CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS | | | |
| On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both, and I agree to comply with all requirements as a condition of funding. On behalf of the grantee named above, I certify that the organization intends that this and future transactions be completed by electronic means, and any electronic signature is intended to be as binding as a physical signature. | | | |
| Printed Name of Authorized Agent <i>Doug Kaelin</i> | | Title <i>Superintendent</i> | |
| E-mail Address <i>dkaelin@biggs.org</i> | | Telephone <i>530) 868-1281</i> | |
| Signature <i>Doug Kaelin</i> | | Date <i>1-5-2026</i> | |

Biggs High School -Biggs Unified

2024-2025 School Accountability Report Card

(Published During the 2025-2026 School Year)

Item 14 C



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

| | |
|--|---|
| School Name | Biggs High School -Biggs Unified |
| Street | 300 B St. |
| City, State, Zip | Biggs, CA, 95917-9732 |
| Phone Number | (530) 868-1281 ex 272 |
| Principal | Doug Kaelin |
| Email Address | dkaelin@biggs.org |
| School Website | https://bhs.biggs.org/ |
| Grade Span | 9-12 |
| County-District-School (CDS) Code | 04614080430827 |

2025-26 District Contact Information

| | |
|-------------------------|--|
| District Name | Biggs Unified School District |
| Phone Number | (530) 868-1281 ex 250 |
| Superintendent | Doug Kaelin |
| Email Address | dkaelin@biggs.org |
| District Website | www.biggs.org |

2025-26 School Description and Mission Statement

Biggs High School was established in 1912, with the current campus constructed in 1963. The campus was remodel in 2021-22.

The school is located in the town of Biggs California and draws students from an area encompassing 136 square miles. Biggs is a small, rural, and agricultural community, located 25 miles south of Chico and 50 miles north of Sacramento.

Our mission, "As the cornerstone of a lifelong learning community, is to make all learners academically and vocationally prepared, self-reliant, curious, creative, thoughtful of others, technologically competent, and capable of using their learning to succeed in life and positively contribute to the community."

Biggs High School is proud of its students, curriculum, and special programs. Our athletic co-curricular and extracurricular programs are respected throughout the area.

All students have access to chrome books in the classrooms, that provide career information and internet capabilities. The school is currently on a seven-period day schedule.

About this School

| 2024-25 Student Enrollment by Grade Level | |
|---|--------------------|
| Grade Level | Number of Students |
| Grade 9 | 40 |
| Grade 10 | 49 |
| Grade 11 | 38 |
| Grade 12 | 36 |
| Total Enrollment | 161 |

| 2024-25 Student Enrollment by Student Group | |
|---|-----------------------------|
| Student Group | Percent of Total Enrollment |
| Female | 42.9 |
| Male | 57.1 |
| American Indian or Alaska Native | 1.2 |
| Asian | 0.6 |
| Black or African American | 3.1 |
| Hispanic or Latino | 39.8 |
| White | 55.3 |
| English Learners | 5 |
| Homeless | 8.7 |
| Migrant | 1.9 |
| Socioeconomically Disadvantaged | 64.6 |
| Students with Disabilities | 14.9 |

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

| Authorization/Assignment | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|--|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | 10.5 | 81.86 | 28.8 | 82.54 | 234405.2 | 84 |
| Intern Credential Holders Properly Assigned | 0 | 0 | 1.9 | 5.69 | 4853 | 1.74 |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | 0.8 | 6.2 | 2 | 5.72 | 12001.5 | 4.3 |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | 0.6 | 5.12 | 0.6 | 1.89 | 11953.1 | 4.28 |
| Unknown/Incomplete/NA | 0.8 | 6.67 | 1.4 | 4.14 | 15831.9 | 5.67 |
| Total Teaching Positions | 12.9 | 100 | 34.9 | 100 | 279044.8 | 100 |

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

| Authorization/Assignment | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|--|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | 10.2 | 78.98 | 30.2 | 85.09 | 231142.4 | 83.24 |
| Intern Credential Holders Properly Assigned | 0.9 | 6.93 | 1.9 | 5.52 | 5566.4 | 2 |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | 0 | 0 | 1 | 2.82 | 14938.3 | 5.38 |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | 1.3 | 10.62 | 1.3 | 3.89 | 11746.9 | 4.23 |
| Unknown/Incomplete/NA | 0.4 | 3.46 | 0.9 | 2.68 | 14303.8 | 5.15 |
| Total Teaching Positions | 12.9 | 100 | 35.4 | 100 | 277698 | 100 |

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

| Authorization/Assignment | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|--|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | 9.4 | 73.16 | 27.4 | 77.49 | 230039.4 | 100 |
| Intern Credential Holders Properly Assigned | 1 | 7.76 | 2 | 5.66 | 6213.8 | 2.23 |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | 0 | 0 | 3.4 | 9.87 | 16855 | 6.04 |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | 1.6 | 12.88 | 1.6 | 4.69 | 12112.8 | 4.34 |
| Unknown/Incomplete/NA | 0.8 | 6.21 | 0.8 | 2.26 | 13705.8 | 4.91 |
| Total Teaching Positions | 12.8 | 100 | 35.3 | 100 | 278927.1 | 100 |

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment | 2021-22 | 2022-23 | 2023-24 |
|--|---------|---------|---------|
| Permits and Waivers | 0.00 | 0 | 0 |
| Misassignments | 0.80 | 0 | 0 |
| Vacant Positions | 0.00 | 0 | 0 |
| Total Teachers Without Credentials and Misassignments | 0.80 | 0 | 0 |

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator | 2021-22 | 2022-23 | 2023-24 |
|---|---------|---------|---------|
| Credentialed Teachers Authorized on a Permit or Waiver | 0.00 | 0.7 | 0 |
| Local Assignment Options | 0.60 | 0.6 | 1.6 |
| Total Out-of-Field Teachers | 0.60 | 1.3 | 1.6 |

Class Assignments

| Indicator | 2021-22 | 2022-23 | 2023-24 |
|--|---------|---------|---------|
| Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned) | 4.5 | 0 | 0 |
| No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach) | 0 | 0 | 0 |

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The district utilizes a process for adopting core instructional materials. A committee of administrators and content area teachers are involved in the review process to assure that instructional materials are standards-aligned and make a recommendation to the Board of Trustees for district adoption. Parents have the opportunity to review materials that are recommended for adoption prior to approval. All supplemental curriculum or non-adopted textbooks or instructional materials are standards aligned.

Year and month in which the data were collected

August 2024

| Subject | List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption | Percent Students Lacking Own Assigned Copy |
|-------------------------------|---|--|
| Reading/Language Arts | Study Sync, Bookhead Ed Learning, LLC 2017 | 0% |
| Mathematics | Integrated Mathematics 1, 2 &3, Houghton Mifflin, Harcourt 2015 Go Math, Houghton Mifflin, Harcourt 2015 Con Acadamey | 0% |
| Science | AP Biology, Pearson 2008 Modern Biology, Holt Rinehart and Winston 2007 Modern Chemistry, Holt Rinehart and Winston 2007 Earth/Physical Science, Holt Rinehart, Holt Earth Science, 2007 Floriculture Designing and Merchandising, Delmar Cengage Learning, 2015 | 0% |
| History-Social Science | Modern World History, McDougal Littell 1999 The Americans-U.S. History, Brown and Company 2006 Civics-Economics and Government, Civics. Prentiss Hall, Magruder's American Government, 1998 Economics. Glencoe McGraw –Hill, Economics – Principles & Practices, 2000 | 0% |
| Foreign Language | Spanish, Spanish 1. Prentice Hall, Paso a Paso 1, 2000 Spanish 2. Prentice Hall, Paso a Paso 1, 2000 Spanish 3. Prentice Hall, Paso A Paso 1, 2000 | 0% |
| Health | Health, Glencoe, Health – Making Life Choices, 1999 | 0% |

| | | |
|---|------------------------|----|
| Visual and Performing Arts | | 0% |
| Science Laboratory Equipment (grades 9-12) | Meets State Guidelines | 0% |

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

The current Biggs High School site was completed in 1963. The campus was remodeled in 2021-2023. The school has 17 regular classrooms, 2 science labs, 1 computer lab, 1 Special Education classroom, 1 Band room and 2 portables. Biggs High School also has its own Gym and Cafeteria/ Multi-purpose room. The District maintenance department maintains all campus buildings. Proposed maintenance projects are listed in the five-year plans.

Like a majority of the District facilities, Biggs High School is eligible for modernization funding through the Office of Public School Construction. The District will be working to modernize each school site to ensure that the facilities remain in good repair. In 2021, significant upgrades were made to all campuses as a part of funding which was provided by the state.

All school facilities comply with the Williams Settlement. All school facilities are clean, safe, and maintained in good order. Improvements include, updated restrooms, installed video cameras around campus for safety and added signage. Outside lighting has been upgraded during the past year.

In 2022 the majority of the high school campus went through a modernization project

Year and month of the most recent FIT report

9/4/2025

| System Inspected | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|--|-----------|-----------|-----------|---|
| Systems: Gas Leaks, Mechanical/HVAC, Sewer | X | | | |
| Interior: Interior Surfaces | X | | | |
| Cleanliness: Overall Cleanliness, Pest/Vermin Infestation | X | | | |
| Electrical | X | | | |
| Restrooms/Fountains: Restrooms, Sinks/ Fountains | X | | | |
| Safety: Fire Safety, Hazardous Materials | X | | | |
| Structural: Structural Damage, Roofs | | X | | Links in lockeroom |
| External: Playground/School Grounds, Windows/ Doors/Gates/Fences | X | | | |

Overall Facility Rate

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
| | X | | |

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.

2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.

3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

| Subject | School 2023-24 | School 2024-25 | District 2023-24 | District 2024-25 | State 2023-24 | State 2024-25 |
|---|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| English Language Arts/Literacy (grades 3-8 and 11) | 56 | 54 | 29 | 38 | 47 | 48 |
| Mathematics (grades 3-8 and 11) | 9 | 10 | 17 | 21 | 35 | 37 |

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

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the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students | 39 | 39 | 100.00 | 0.00 | 53.85 |
| Female | 15 | 15 | 100.00 | 0.00 | 26.67 |
| Male | 24 | 24 | 100.00 | 0.00 | 70.83 |
| American Indian or Alaska Native | 0 | 0 | 0 | 0 | 0 |
| Asian | -- | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- | -- |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | 16 | 16 | 100.00 | 0.00 | 43.75 |
| Native Hawaiian or Pacific Islander | -- | -- | -- | -- | -- |
| Two or More Races | 0 | 0 | 0 | 0 | 0 |
| White | 19 | 19 | 100.00 | 0.00 | 63.16 |
| English Learners | -- | -- | -- | -- | -- |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | -- | -- | -- | -- | -- |
| Military | 0 | 0 | 0 | 0 | 0 |
| Socioeconomically Disadvantaged | 24 | 24 | 100.00 | 0.00 | 58.33 |
| Students Receiving Migrant Education Services | 0 | 0 | 0 | 0 | 0 |
| Students with Disabilities | -- | -- | -- | -- | -- |

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students | 39 | 39 | 100.00 | 0.00 | 10.26 |
| Female | 15 | 15 | 100.00 | 0.00 | 13.33 |
| Male | 24 | 24 | 100.00 | 0.00 | 8.33 |
| American Indian or Alaska Native | 0 | 0 | 0 | 0 | 0 |
| Asian | -- | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- | -- |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | 16 | 16 | 100.00 | 0.00 | 6.25 |
| Native Hawaiian or Pacific Islander | -- | -- | -- | -- | -- |
| Two or More Races | 0 | 0 | 0 | 0 | 0 |
| White | 19 | 19 | 100.00 | 0.00 | 15.79 |
| English Learners | -- | -- | -- | -- | -- |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | -- | -- | -- | -- | -- |
| Military | 0 | 0 | 0 | 0 | 0 |
| Socioeconomically Disadvantaged | 24 | 24 | 100.00 | 0.00 | 4.17 |
| Students Receiving Migrant Education Services | 0 | 0 | 0 | 0 | 0 |
| Students with Disabilities | -- | -- | -- | -- | -- |

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| Subject | School 2023-24 | School 2024-25 | District 2023-24 | District 2024-25 | State 2023-24 | State 2024-25 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| Science (grades 5, 8 and high school) | 25.64 | 19.72 | 23.08 | 16.78 | 30.73 | 32.33 |

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

| Student Group | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|--|------------------|---------------|----------------|--------------------|-------------------------|
| All Students | 71 | 71 | 100.00 | 0.00 | 19.72 |
| Female | 32 | 32 | 100.00 | 0.00 | 21.88 |
| Male | 39 | 39 | 100.00 | 0.00 | 17.95 |
| American Indian or Alaska Native | -- | -- | -- | -- | -- |
| Asian | -- | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- | -- |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | 27 | 27 | 100.00 | 0.00 | 7.41 |
| Native Hawaiian or Pacific Islander | -- | -- | -- | -- | -- |
| Two or More Races | 0 | 0 | 0 | 0 | 0 |
| White | 37 | 37 | 100.00 | 0.00 | 27.03 |
| English Learners | -- | -- | -- | -- | -- |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | -- | -- | -- | -- | -- |
| Military | 0 | 0 | 0 | 0 | 0 |
| Socioeconomically Disadvantaged | 43 | 43 | 100.00 | 0.00 | 13.95 |
| Students Receiving Migrant Education Services | 0 | 0 | 0 | 0 | 0 |
| Students with Disabilities | -- | -- | -- | -- | -- |

2024-25 Career Technical Education Programs

This section provides information about the degree to which pupils are prepared to enter the workforce, including a list of career technical education (CTE) programs offered at the school.

Biggs High School offers three "Career Pathway Sequences". Students that choose to participate in one of the three pathways have the opportunity to graduate as a Biggs High School "Program Completer". In order to be considered a completer, they must have taken an introductory, concentrator, and capstone class in the pathway of their choosing. These pathways were designed to give students hands-on opportunities to gain skills/knowledge tied to current industry standards. Additionally, many of these pathway courses are articulated with Butte community college so students receive both high school and college credit while completing the courses.

The three Career Pathways include:

- Agriculture Mechanics (Ag Earth Science, Ag Mechanics I/Woodshop/Ag Construction & Fabrication)
- Manufacturing and (Ag Earth Science, Ag Mechanics or Welding 1, Ag Construction & Fabrication)
- Engineering (Computer Awareness, Web Design, Computer Assisted Drafting (CAD)/or Tech Training

Each of the CTE class are integrated with core curriculum classes and each pathway course includes a skills-based assessment of student mastery. All students are encouraged to join a CTE class when the counselor meets with them one on one to discuss their four-year plan. Also classroom presentations are given to students in their English classes discussing the career pathway options and course mapping.

2024-25 Career Technical Education Programs

Contact Steve Boyes at Biggs High School for additional information on the FFA and Ag programs. Contact Adam Sharrock about the Web Design and CAD programs.

Ag/CTE Advisory Committee

| Name | Sector | Term /end date |
|-------------------|----------------------------|-------------------|
| Jon Scott | Animal Science | 2 years 2023-2025 |
| Kelby Sheppard | Manufacturing & Production | 2 years 2023-2025 |
| Josh Sheppard | Farm Management | 2 years 2023-2025 |
| Alan Jones | Aerial Applicator | 3 years 2023-2026 |
| Kayla Dunlap | Retail Ag Business | 3 years 2023-2026 |
| Brian Harrison | WM/Heavy Equipment | 3 years 2023-2026 |
| Jennifer Job | Rice Productions | 3 years 2023-2026 |
| Ashleigh Aldridge | Counseling | Standing |
| Steve Boyes | Ag Instructor | Standing |
| Lilly Baker | Ag Instructor | Standing |
| Doug Kaelin | Principal | Standing |

2024-25 Career Technical Education (CTE) Participation

| Measure | CTE Program Participation |
|---|---------------------------|
| Number of Pupils Participating in CTE | 153 |
| Percent of Pupils that Complete a CTE Program and Earn a High School Diploma | 71.9 |
| Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education | 100 |

2024-25 Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

| UC/CSU Course Measure | Percent |
|---|---------|
| Pupils Enrolled in Courses Required for UC/CSU Admission | 96.89 |
| Graduates Who Completed All Courses Required for UC/CSU Admission | 26.47 |

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

| 2024-25 California Physical Fitness Test Participation Rates | | | | | |
|---|----------------------------------|--|---|---|-----------------------------|
| This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy. | | | | | |
| Grade Level | Component 1: Aerobic Capacity | Component 2: Abdominal Strength and Endurance | Component 3: Trunk Extensor and Strength and Flexibility | Component 4: Upper Body Strength and Endurance | Component 5: Flexibility |
| Grade 9 | 98 | 99 | 100 | 100 | 99 |

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

| 2025-26 Opportunities for Parental Involvement |
|--|
| <p>We are fortunate to have ongoing support from the community and we provide as many opportunities for parents to be a part of their child's educational experience. Starting in the fall parents are welcome to assist and are invited to attend all school-related events including Monthly Parent Nights, Homecoming float building & poster making, athletic boosters, Ag boosters, Ag Advisory, ASB Welcome Back to School Luncheon, fall Back-to-School Night, freshman orientation, College Scholarship Information Night, Cash for College Night, Spring Open House, Athletes Committed Code Night, scholarship awards night, semester academic awards, sports awards nights, annual spring FFA family dinner, FFA Blue & Gold End of the Year Awards, Right of Passage (Senior Farewell & Welcome Incoming Freshman), School Site Council (SSC) and an English Learners Advisory Committee (ELAC).</p> <p>In addition, we use Google Classroom, Aries.Net, and our school website (www.biggs.org) to communicate with parents. These tools provide parents with information regarding their child's academics and upcoming school events. The High School campus has a marquee that show daily activities</p> <p>For more information on how to become involved, contact us at (530) 868-1281, extension 271.</p> |

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

| Indicator | School 2022-23 | School 2023-24 | School 2024-25 | District 2022-23 | District 2023-24 | District 2024-25 | State 2022-23 | State 2023-24 | State 2024-25 |
|-----------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|
| Dropout Rate | 3.2 | 4.3 | 5.6 | 3.2 | 4.3 | 5.6 | 8.2 | 8.9 | 8 |
| Graduation Rate | 96.8 | 95.7 | 94.4 | 96.8 | 95.7 | 94.4 | 86.2 | 86.4 | 87.5 |

2024-25 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

| Student Group | Number of Students in Cohort | Number of Cohort Graduates | Cohort Graduation Rate |
|---|---------------------------------|-------------------------------|---------------------------|
| All Students | 36 | 34 | 94.4 |
| Female | 19 | 18 | 94.7 |
| Male | 17 | 16 | 94.1 |
| Non-Binary | 0.0 | 0.0 | 0.0 |
| American Indian or Alaska Native | -- | -- | -- |
| Asian | 0 | 0 | 0.00 |
| Black or African American | -- | -- | -- |
| Filipino | 0 | 0 | 0.00 |
| Hispanic or Latino | 11 | 11 | 100.0 |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0.00 |
| Two or More Races | 0 | 0 | 0.00 |
| White | 22 | 20 | 90.9 |
| English Learners | -- | -- | -- |
| Foster Youth | 0 | 0 | 0.00 |
| Homeless | -- | -- | -- |
| Socioeconomically Disadvantaged | 27 | 25 | 92.6 |
| Students Receiving Migrant Education Services | 0.0 | 0.0 | 0.0 |
| Students with Disabilities | -- | -- | -- |

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Chronic Absenteeism by Student Group

| Student Group | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
|---|-----------------------|---|---------------------------|--------------------------|
| All Students | 173 | 169 | 31 | 18.3 |
| Female | 77 | 74 | 17 | 23.0 |
| Male | 96 | 95 | 14 | 14.7 |
| Non-Binary | -- | -- | -- | -- |
| American Indian or Alaska Native | -- | -- | -- | -- |
| Asian | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- |
| Filipino | -- | -- | -- | -- |
| Hispanic or Latino | 64 | 64 | 14 | 21.9 |
| Native Hawaiian or Pacific Islander | -- | -- | -- | -- |
| Two or More Races | -- | -- | -- | -- |
| White | 99 | 95 | 16 | 16.8 |
| English Learners | -- | -- | -- | -- |
| Foster Youth | -- | -- | -- | -- |
| Homeless | 14 | 14 | 5 | 35.7 |
| Socioeconomically Disadvantaged | 110 | 109 | 22 | 20.2 |
| Students Receiving Migrant Education Services | -- | -- | -- | -- |
| Students with Disabilities | 26 | 26 | 6 | 23.1 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

| Suspensions | | | | | | | | |
|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| School 2022-23 | School 2023-24 | School 2024-25 | District 2022-23 | District 2023-24 | District 2024-25 | State 2022-23 | State 2023-24 | State 2024-25 |
| 4.14 | 1.1 | 2.31 | 5.55 | 7.24 | 5.26 | 3.6 | 3.28 | 2.94 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

| Expulsions | | | | | | | | |
|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| School 2022-23 | School 2023-24 | School 2024-25 | District 2022-23 | District 2023-24 | District 2024-25 | State 2022-23 | State 2023-24 | State 2024-25 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0.08 | 0.07 | 0.06 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

| Student Group | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students | 2.31 | 0.00 |
| Female | 3.90 | 0.00 |
| Male | 1.04 | 0.00 |
| Non-Binary | 0.00 | 0.00 |
| American Indian or Alaska Native | 0.00 | 0.00 |
| Asian | 0.00 | 0.00 |
| Black or African American | 0.00 | 0.00 |
| Filipino | 0.00 | 0.00 |
| Hispanic or Latino | 1.56 | 0.00 |
| Native Hawaiian or Pacific Islander | 0.00 | 0.00 |
| Two or More Races | 0.00 | 0.00 |
| White | 2.02 | 0.00 |
| English Learners | 0.00 | 0.00 |
| Foster Youth | 0.00 | 0.00 |
| Homeless | 0.00 | 0.00 |
| Socioeconomically Disadvantaged | 1.82 | 0.00 |
| Students Receiving Migrant Education Services | 0.00 | 0.00 |
| Students with Disabilities | 0.00 | 0.00 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

The Comprehensive School Safety Plan complies with state requirements and addresses school safety strategies that are preventative and an annual goal for improving school safety. Regular emergency drills are conducted and include evacuation, lock-down, earthquake, and shelter-in-place. The School Site Council reviews and approves the school safety plan annually.

The district-wide Crisis Response Procedures document outlines the district emergency management procedure. Crisis response teams with varied functions are established to support schools in crisis situations. Specific response procedures to earthquakes, fire/explosion, intruders on campus, as well as many emergency disasters are outlined.

Each year, safety checks are conducted by district maintenance in conjunction with local fire and police. The district is mandated to correct any safety deficiency.

The district has a Safety Committee which meets regularly to address safety needs throughout the district.

For more information or to view the Comprehensive School Safety Plan and Crisis Response Procedures, please contact the District Office at (530) 868-1281 ext 250.

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts | 13 | 12 | 0 | 0 |
| Mathematics | 12 | 11 | 0 | 0 |
| Science | 11 | 5 | 0 | 0 |
| Social Science | 13 | 9 | 1 | 0 |

2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts | 14 | 11 | 1 | |
| Mathematics | 13 | 11 | 1 | |
| Science | 9 | 5 | | |
| Social Science | 13 | 9 | 1 | |

2024-25 Secondary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts | 13 | 12 | | 0 |
| Mathematics | 11 | 11 | 1 | 0 |
| Science | 10 | 5 | | 0 |
| Social Science | 16 | 9 | | 0 |

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor | 177 |

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

| Title | Number of FTE Assigned to School |
|---|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) | 1 |
| Library Media Teacher (Librarian) | 0.1 |
| Library Media Services Staff (Paraprofessional) | |
| Psychologist | |
| Social Worker | |
| Nurse | |
| Speech/Language/Hearing Specialist | |
| Resource Specialist (non-teaching) | |
| Other | |

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

| Level | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|---|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site | 11313 | 1303 | 10010 | 57459 |
| District | N/A | N/A | 6410 | \$76,018 |
| Percent Difference - School Site and District | N/A | N/A | 43.8 | -27.8 |
| State | N/A | N/A | \$11,146 | \$86,335 |
| Percent Difference - School Site and State | N/A | N/A | -10.7 | -40.2 |

Fiscal Year 2024-25 Types of Services Funded

The District operates several Federal and State programs including the following reported in the Consolidated Application: Title I, Title II, Carl Perkins, Ag Incentive, CTEIG and the Career Pathways CTE Grant. The District also has an after-school program (operated by the Butte County Office of Education). The High School is classified as a small necessary school.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

| Category | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary | \$55,349.00 | \$54,773 |
| Mid-Range Teacher Salary | \$85,815 | \$78,981 |
| Highest Teacher Salary | \$115,044 | \$117,337 |
| Average Principal Salary (Elementary) | \$98,845 | \$128,425 |
| Average Principal Salary (Middle) | \$96,434 | \$137,947 |
| Average Principal Salary (High) | | \$138,809 |
| Superintendent Salary | \$201,571 | \$176,162 |
| Percent of Budget for Teacher Salaries | 27.74% | 24.71% |
| Percent of Budget for Administrative Salaries | 4.33% | 5.91% |

2024-25 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

| | |
|-----------------------------------|------|
| Percent of Students in AP Courses | 25.5 |
|-----------------------------------|------|

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

| Subject | Number of AP Courses Offered |
|---|------------------------------|
| Computer Science | 0 |
| English | 4 |
| Fine and Performing Arts | 0 |
| Foreign Language | 2 |
| Mathematics | 1 |
| Science | 1 |
| Social Science | 1 |
| Total AP Courses Offered Where there are student course enrollments of at least one student. | 13 |

Professional Development

Curricular and Instructional development is an ongoing process. Teachers are encouraged and provided training to use State Standards to plan curriculum and delivery for their disciplines. They recognize that State assessments are based on the student's proficiency in learning State Standards. Prior to the start of the school year, three days are provided for collaboration and one day during the school year. During the school year, 14 early release days are embedded in our master schedule for teachers to examine assessment data and collaborate to develop strategies to pursue high levels of student learning. Teachers were provided professional development in lesson designs and checking for understanding as a focus.

Several of our High School teachers are participating in a PD grant in collaboration with the Butte County Office of Education and the CAST organization. This grant is a literacy-based grant with a focus on Universal Design for Learning.

This table displays the number of school days dedicated to staff development and continuous improvement.

| Subject | 2023-24 | 2024-25 | 2025-26 |
|---|---------|---------|---------|
| Number of school days dedicated to Staff Development and Continuous Improvement | 32 | 32 | 32 |

Biggs Elementary School

2024-2025 School Accountability Report Card

(Published During the 2025-2026 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

| | |
|--|-------------------------|
| School Name | Biggs Elementary School |
| Street | 300 B Street |
| City, State, Zip | Biggs, CA 95917-9732 |
| Phone Number | (530) 868-5870 |
| Principal | Beverly Landers |
| Email Address | blanders@biggs.org |
| School Website | www.biggs.org |
| Grade Span | K-8 |
| County-District-School (CDS) Code | 04614086002943 |

2025-26 District Contact Information

| | |
|-------------------------|-------------------------------|
| District Name | Biggs Unified School District |
| Phone Number | (530) 868-1281 |
| Superintendent | Doug Kaelin |
| Email Address | dkaelin@biggs.org |
| District Website | www.biggs.org |

2025-26 School Description and Mission Statement

Biggs Elementary School is a beautiful, small, rural school located in Northern California which is approximately eighty miles north of Sacramento and 24 miles south of Chico. The school campus is surrounded by agricultural farmland in the heart of Butte County, in the town of Biggs.

We have a principal, nineteen dedicated teachers, an SDC class for moderate/severe students, a Speech and Language Pathologist, a district Independent Study Program, and ten support staff whose priority is providing quality education for our children. The entire staff take into consideration the academic and social-emotional needs of every child to develop an educational plan to best meet the needs of every student.

Biggs Elementary School and the community of Biggs are committed to creating a safe, positive environment where academic excellence is promoted and individual growth is celebrated.

Our mission is that all students will become life-long learners who will value education and accept their social and global responsibilities.

About this School

| 2024-25 Student Enrollment by Grade Level | |
|---|--------------------|
| Grade Level | Number of Students |
| Kindergarten | 53 |
| Grade 1 | 32 |
| Grade 2 | 26 |
| Grade 3 | 23 |
| Grade 4 | 26 |
| Grade 5 | 38 |
| Grade 6 | 32 |
| Grade 7 | 49 |
| Grade 8 | 41 |
| Total Enrollment | 320 |

| 2024-25 Student Enrollment by Student Group | |
|---|-----------------------------|
| Student Group | Percent of Total Enrollment |
| Female | 47.5 |
| Male | 52.5 |
| American Indian or Alaska Native | 0.6 |
| Asian | 2.2 |
| Black or African American | 0.9 |
| Hispanic or Latino | 44.4 |
| Native Hawaiian or Pacific Islander | 0.3 |
| Two or More Races | 0.3 |
| White | 51.3 |
| English Learners | 14.1 |
| Foster Youth | 0.6 |
| Homeless | 10 |
| Migrant | 0.9 |
| Socioeconomically Disadvantaged | 69.7 |
| Students with Disabilities | 15.9 |

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

| Authorization/Assignment | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|--|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | 16.3 | 81.18 | 28.8 | 82.54 | 234405.2 | 84 |
| Intern Credential Holders Properly Assigned | 1.9 | 9.91 | 1.9 | 5.69 | 4853 | 1.74 |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | 1.1 | 5.92 | 2 | 5.72 | 12001.5 | 4.3 |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | 0 | 0 | 0.6 | 1.89 | 11953.1 | 4.28 |
| Unknown/Incomplete/NA | 0.5 | 2.89 | 1.4 | 4.14 | 15831.9 | 5.67 |
| Total Teaching Positions | 20 | 100 | 34.9 | 100 | 279044.8 | 100 |

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

| Authorization/Assignment | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|--|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | 16.9 | 86.87 | 30.2 | 85.09 | 231142.4 | 83.24 |
| Intern Credential Holders Properly Assigned | 1 | 5.44 | 1.9 | 5.52 | 5566.4 | 2 |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | 1 | 5.13 | 1 | 2.82 | 14938.3 | 5.38 |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | 0 | 0 | 1.3 | 3.89 | 11746.9 | 4.23 |
| Unknown/Incomplete/NA | 0.5 | 2.57 | 0.9 | 2.68 | 14303.8 | 5.15 |
| Total Teaching Positions | 19.4 | 100 | 35.4 | 100 | 277698 | 100 |

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

| Authorization/Assignment | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|--|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | 14.9 | 76.88 | 27.4 | 77.49 | 230039.4 | 100 |
| Intern Credential Holders Properly Assigned | 1 | 5.14 | 2 | 5.66 | 6213.8 | 2.23 |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | 3.4 | 17.93 | 3.4 | 9.87 | 16855 | 6.04 |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | 0 | 0 | 1.6 | 4.69 | 12112.8 | 4.34 |
| Unknown/Incomplete/NA | 0 | 0 | 0.8 | 2.26 | 13705.8 | 4.91 |
| Total Teaching Positions | 19.4 | 100 | 35.3 | 100 | 278927.1 | 100 |

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment | 2021-22 | 2022-23 | 2023-24 |
|--|---------|---------|---------|
| Permits and Waivers | 1.00 | 1 | 2.9 |
| Misassignments | 0.20 | 0 | 0.5 |
| Vacant Positions | 0.00 | 0 | 0 |
| Total Teachers Without Credentials and Misassignments | 1.10 | 1 | 3.4 |

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator | 2021-22 | 2022-23 | 2023-24 |
|---|---------|---------|---------|
| Credentialed Teachers Authorized on a Permit or Waiver | 0.00 | 0 | 0 |
| Local Assignment Options | 0.00 | 0 | 0 |
| Total Out-of-Field Teachers | 0.00 | 0 | 0 |

Class Assignments

| Indicator | 2021-22 | 2022-23 | 2023-24 |
|--|---------|---------|---------|
| Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned) | 0 | 0 | 1.4 |
| No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach) | 0 | 0 | 0 |

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The district utilizes a process for adopting standards-based core instructional materials from the most recent State Board of Education (SBE) approved materials list. A committee of administrators and teachers are involved in the review process and make a recommendation to the Board of Trustees for district adoption. Parents have the opportunity to review materials that are recommended for adoption prior to approval. All supplemental curriculum or non-adopted textbooks or instructional materials are standards aligned.

Year and month in which the data were collected

December 2024

| Subject | List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption | Percent Students Lacking Own Assigned Copy |
|---|---|--|
| Reading/Language Arts | Benchmark Education TK-6th (adopted 2016) Study Sync McGraw Hill - Gr. 6-8 (Adopted 2016) | 0% |
| Mathematics | Open Up Resources (board adopted 2024) Do the Math supplement for 1st-5th grades | 0% |
| Science | California Science, McGraw Hill, INSPIRE - Gr. K-8 (Adopted 2023) Study Sync, McGraw Hill for grades 6-8 | 0% |
| History-Social Science | McGraw Hill, IMPACT, K-8, (adopted 2023) | 0% |
| Foreign Language | NA | 0% |
| Health | MEETS STATE GUIDELINES | 0% |
| Visual and Performing Arts | Meet the Masters curriculum for grades TK-8th/as well as Literacy based art lessons | 0% |
| Science Laboratory Equipment (grades 9-12) | NA | |

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

The elementary school was combined with the middle school in 2011-2012 to create a K-8 elementary campus.

The district maintenance department maintains all campus buildings. Proposed maintenance projects are listed in five-year plans.

Like a majority of the district facilities, Biggs Elementary School is eligible for modernization funding through the Office of Public School Construction. The district continues to modernize each school site to ensure that the facilities remain in good repair.

All school facilities comply with the Williams Act. All school facilities are clean, safe, and maintained in good order.

In 2018-2019 upgrades or repairs include replacing carpet in three rooms, new shelving and storage in three rooms and new fencing. The district remodeled two bathrooms on the campus during the summer and the main playground was cemented.

In 2019-2020, each school site received modernization funding and school improvements began in the 2020-2021 school year. Updates included a state of the art library and classroom, a renovated quad building, and three classrooms. In addition, the school received five remodeled restrooms and a fresh coat of paint.

In November, 2024, a bond was approved for upgrade the facilities for the Biggs Elementary campus. This bond will allow the district to build a new gymnasium and middle school classrooms that will replace the current portable classrooms.

Year and month of the most recent FIT report

9/12/2023

| System Inspected | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|---|-----------|-----------|-----------|---|
| Systems: Gas Leaks, Mechanical/HVAC, Sewer | X | | | |
| Interior: Interior Surfaces | | | X | Paint the surfaces indicated as poor. |
| Cleanliness: Overall Cleanliness, Pest/Vermin Infestation | X | | | |
| Electrical | X | | | |
| Restrooms/Fountains: Restrooms, Sinks/ Fountains | X | | | |
| Safety: Fire Safety, Hazardous Materials | X | | | |
| Structural: Structural Damage, Roofs | X | | | |
| External: Playground/School Grounds, Windows/ Doors/Gates/Fences | X | | | |

Overall Facility Rate

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
| | X | | |

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.

2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.

3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

| Percentage of Students Meeting or Exceeding the State Standard on CAASPP | | | | | | |
|--|----------------|----------------|------------------|------------------|---------------|---------------|
| <p>This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.</p> <p>To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.</p> <p>ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.</p> | | | | | | |
| Subject | School 2023-24 | School 2024-25 | District 2023-24 | District 2024-25 | State 2023-24 | State 2024-25 |
| English Language Arts/Literacy (grades 3-8 and 11) | 24 | 33 | 29 | 38 | 47 | 48 |
| Mathematics (grades 3-8 and 11) | 12 | 16 | 17 | 21 | 35 | 37 |

| 2024-25 CAASPP Test Results in ELA by Student Group |
|---|
| <p>This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.</p> <p>ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus</p> |

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the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students | 213 | 209 | 98.12 | 1.88 | 32.54 |
| Female | 96 | 93 | 96.88 | 3.12 | 37.63 |
| Male | 117 | 116 | 99.15 | 0.85 | 28.45 |
| American Indian or Alaska Native | -- | -- | -- | -- | -- |
| Asian | -- | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- | -- |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | 95 | 92 | 96.84 | 3.16 | 27.17 |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0 | 0 |
| Two or More Races | -- | -- | -- | -- | -- |
| White | 106 | 105 | 99.06 | 0.94 | 37.14 |
| English Learners | 28 | 26 | 92.86 | 7.14 | 0.00 |
| Foster Youth | -- | -- | -- | -- | -- |
| Homeless | 19 | 17 | 89.47 | 10.53 | 17.65 |
| Military | 0 | 0 | 0 | 0 | 0 |
| Socioeconomically Disadvantaged | 150 | 146 | 97.33 | 2.67 | 27.40 |
| Students Receiving Migrant Education Services | -- | -- | -- | -- | -- |
| Students with Disabilities | 37 | 35 | 94.59 | 5.41 | 17.14 |

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students | 213 | 211 | 99.06 | 0.94 | 16.11 |
| Female | 96 | 95 | 98.96 | 1.04 | 12.63 |
| Male | 117 | 116 | 99.15 | 0.85 | 18.97 |
| American Indian or Alaska Native | -- | -- | -- | -- | -- |
| Asian | -- | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- | -- |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | 95 | 94 | 98.95 | 1.05 | 9.57 |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0 | 0 |
| Two or More Races | -- | -- | -- | -- | -- |
| White | 106 | 105 | 99.06 | 0.94 | 22.86 |
| English Learners | 28 | 28 | 100.00 | 0.00 | 0.00 |
| Foster Youth | -- | -- | -- | -- | -- |
| Homeless | 19 | 19 | 100.00 | 0.00 | 15.79 |
| Military | 0 | 0 | 0 | 0 | 0 |
| Socioeconomically Disadvantaged | 150 | 148 | 98.67 | 1.33 | 13.51 |
| Students Receiving Migrant Education Services | -- | -- | -- | -- | -- |
| Students with Disabilities | 37 | 35 | 94.59 | 5.41 | 5.71 |

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| Subject | School 2023-24 | School 2024-25 | District 2023-24 | District 2024-25 | State 2023-24 | State 2024-25 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| Science (grades 5, 8 and high school) | 17.39 | 14.1 | 23.08 | 16.78 | 30.73 | 32.33 |

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

| Student Group | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|---|------------------|---------------|----------------|--------------------|-------------------------|
| All Students | 82 | 81 | 98.78 | 1.22 | 14.81 |
| Female | 34 | 33 | 97.06 | 2.94 | 12.12 |
| Male | 48 | 48 | 100.00 | 0.00 | 16.67 |
| American Indian or Alaska Native | 0 | 0 | 0 | 0 | 0 |
| Asian | -- | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- | -- |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | 38 | 37 | 97.37 | 2.63 | 16.22 |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0 | 0 |
| Two or More Races | -- | -- | -- | -- | -- |
| White | 38 | 38 | 100.00 | 0.00 | 13.16 |
| English Learners | 12 | 12 | 100.00 | 0.00 | 0.00 |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | -- | -- | -- | -- | -- |
| Military | 0 | 0 | 0 | 0 | 0 |
| Socioeconomically Disadvantaged | 51 | 50 | 98.04 | 1.96 | 16.00 |
| Students Receiving Migrant Education Services | 0 | 0 | 0 | 0 | 0 |
| Students with Disabilities | 12 | 11 | 91.67 | 8.33 | 9.09 |

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

| 2024-25 California Physical Fitness Test Participation Rates | | | | | |
|---|----------------------------------|--|---|---|-----------------------------|
| This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy. | | | | | |
| Grade Level | Component 1: Aerobic Capacity | Component 2: Abdominal Strength and Endurance | Component 3: Trunk Extensor and Strength and Flexibility | Component 4: Upper Body Strength and Endurance | Component 5: Flexibility |
| Grade 5 | 88.9% | 88.9% | 88.9% | 86.1% | 88.9% |
| Grade 7 | 94.9% | 94.9% | 94.9% | 93.6% | 94.9% |
| Grade 9 | NA | NA | NA | NA | NA |

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

| 2025-26 Opportunities for Parental Involvement |
|---|
| Parental involvement is encouraged and we have a strong parent association called PAWS, (Parent Association Working for Students) who facilitates various fundraisers and events to enhance our students' educational experience. We have an active School Site Council who is instrumental in shaping the vision for our school. We also have parents represented in our Local Control Accountability Planning committee and open dialogue is encouraged between parents, teachers and administration. We survey the parents in October and February, and we use the data to inform the LCAP. We also include parent representatives for the ELD population. |

| 2024-25 Chronic Absenteeism by Student Group | | | | |
|---|-----------------------|---|---------------------------|--------------------------|
| Student Group | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
| All Students | 347 | 342 | 64 | 18.7 |
| Female | 161 | 160 | 34 | 21.3 |
| Male | 186 | 182 | 30 | 16.5 |
| Non-Binary | -- | -- | -- | -- |
| American Indian or Alaska Native | -- | -- | -- | -- |
| Asian | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- |
| Filipino | -- | -- | -- | -- |
| Hispanic or Latino | 154 | 153 | 26 | 17.0 |
| Native Hawaiian or Pacific Islander | -- | -- | -- | -- |
| Two or More Races | -- | -- | -- | -- |
| White | 177 | 174 | 32 | 18.4 |
| English Learners | 47 | 46 | 9 | 19.6 |
| Foster Youth | -- | -- | -- | -- |
| Homeless | 36 | 35 | 10 | 28.6 |
| Socioeconomically Disadvantaged | 248 | 244 | 51 | 20.9 |
| Students Receiving Migrant Education Services | -- | -- | -- | -- |
| Students with Disabilities | 70 | 69 | 18 | 26.1 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

| Suspensions | | | | | | | | |
|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| School 2022-23 | School 2023-24 | School 2024-25 | District 2022-23 | District 2023-24 | District 2024-25 | State 2022-23 | State 2023-24 | State 2024-25 |
| 6.59 | 11.53 | 7.2 | 5.55 | 7.24 | 5.26 | 3.6 | 3.28 | 2.94 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

| Expulsions | | | | | | | | |
|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| School 2022-23 | School 2023-24 | School 2024-25 | District 2022-23 | District 2023-24 | District 2024-25 | State 2022-23 | State 2023-24 | State 2024-25 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0.08 | 0.07 | 0.06 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

| Student Group | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students | 7.20 | 0.00 |
| Female | 3.11 | 0.00 |
| Male | 10.75 | 0.00 |
| Non-Binary | 0.00 | 0.00 |
| American Indian or Alaska Native | 0.00 | 0.00 |
| Asian | 0.00 | 0.00 |
| Black or African American | 0.00 | 0.00 |
| Filipino | 0.00 | 0.00 |
| Hispanic or Latino | 4.55 | 0.00 |
| Native Hawaiian or Pacific Islander | 0.00 | 0.00 |
| Two or More Races | 0.00 | 0.00 |
| White | 9.04 | 0.00 |
| English Learners | 4.26 | 0.00 |
| Foster Youth | 0.00 | 0.00 |
| Homeless | 11.11 | 0.00 |
| Socioeconomically Disadvantaged | 9.27 | 0.00 |
| Students Receiving Migrant Education Services | 0.00 | 0.00 |
| Students with Disabilities | 7.14 | 0.00 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

The Comprehensive School Safety Plan complies with state requirements and addresses school safety strategies that are preventative and an annual goal for improving school safety. Regular emergency drills are conducted and include evacuation, earthquake and shelter-in-place. The School Site Council reviews and approves the school safety plan annually prior to March 1st.

The district-wide Crisis Response Procedures document outlines the district emergency management procedure. Crisis response teams with varied functions are established to support schools in crisis situations. Specific response procedures to earthquakes, fire/explosion, intruders on campus, as well as many of emergency disasters are outlined.

Each year, safety checks are conducted by district maintenance in conjunction with local fire and police. The district is mandated to correct any safety deficiency.

For more information or to view the Comprehensive School Safety Plan and Crisis Response Procedures, please contact the District Office at (530) 868-1281. The school safety plan was board adopted on February 14, 2024. It was then communicated to faculty and students.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| K | 23 | 0 | 2 | 0 |
| 1 | 19 | 1 | 0 | 0 |
| 2 | 21 | 0 | 1 | 0 |
| 3 | 22 | 0 | 1 | 0 |
| 4 | 15 | 13 | 0 | 0 |
| 5 | 17 | 14 | 0 | 0 |
| 6 | 25 | 1 | 6 | 0 |
| Other | 7 | 8 | 1 | 0 |

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| K | 16 | 1 | 1 | 0 |
| 1 | 21 | 0 | 1 | 0 |
| 2 | 20 | 1 | 0 | 0 |
| 3 | 21 | 0 | 1 | 0 |
| 4 | 18 | 6 | 0 | 0 |
| 5 | 26 | 0 | 7 | 0 |
| 6 | 19 | 3 | 13 | 0 |
| Other | 18 | 3 | 8 | 0 |

2024-25 Elementary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| K | 15 | 2 | | |
| 1 | 21 | | 1 | |
| 2 | 19 | 1 | | |
| 3 | 22 | | 1 | |
| 4 | 11 | 9 | | |
| 5 | 17 | 13 | | |
| 6 | 27 | 1 | 6 | |
| Other | 12 | 3 | 1 | |

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor | 0 |

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

| Title | Number of FTE Assigned to School |
|--|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) | |
| Library Media Teacher (Librarian) | 0.1 |
| Library Media Services Staff (Paraprofessional) | |
| Psychologist | |
| Social Worker | |
| Nurse | |
| Speech/Language/Hearing Specialist | 1 |
| Resource Specialist (non-teaching) | |
| Other | 2 |

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

| Level | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|--|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site | 10,383 | 5,483 | 4,900 | 49,425 |
| District | N/A | N/A | 6410 | \$76,018 |
| Percent Difference - School Site and District | N/A | N/A | -26.7 | -27.1 |
| State | N/A | N/A | \$11,146 | \$86,335 |
| Percent Difference - School Site and State | N/A | N/A | -74.9 | -45.7 |

Fiscal Year 2024-25 Types of Services Funded

The District operates several federal and state programs including the following reported in the Consolidated Application: Title I, Title II and Special Education. In addition the district offers an after-school program (operated by the Butte County Office of Education). The district operates school to home and home to school transportation.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

| Category | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary | \$52,824 | \$54,773 |
| Mid-Range Teacher Salary | \$72,767 | \$78,981 |
| Highest Teacher Salary | \$109,796 | \$117,337 |
| Average Principal Salary (Elementary) | \$98,845 | \$128,425 |
| Average Principal Salary (Middle) | \$96,434 | \$137,947 |
| Average Principal Salary (High) | | \$138,809 |
| Superintendent Salary | \$201,571 | \$176,162 |
| Percent of Budget for Teacher Salaries | 27.74% | 24.71% |
| Percent of Budget for Administrative Salaries | 4.33% | 5.91% |

Professional Development

The teachers receive professional development in the format of a staff meeting/collaboration/as well as professional development three Wednesday's a month from specialists and consultants primarily from our County Office of Ed. In addition, there are three days prior to the start of the school year devoted to professional development, articulation, and collaboration. We provide ongoing inservice and support for Positive Behavior Intervention Systems (PBIS) and Social Emotional Learning (SEL) to all faculty and staff. We hired a consultant to help the staff develop strategies for Tier 1, 2 and 3 behavior. Several teachers are enrolled in a county led training in the Science of Reading. Our Wellness Coach also trains the staff as needed in response to students social and emotional needs. We have a team of staff working on standardizing assessments in ELA and Math to develop common assessments and pacing to be reflected in a new standard-based report card.

This table displays the number of school days dedicated to staff development and continuous improvement.

| Subject | 2023-24 | 2024-25 | 2025-26 |
|---|---------|---------|---------|
| Number of school days dedicated to Staff Development and Continuous Improvement | 30 | 33 | 30 |

Richvale Charter Academy

2024-2025 School Accountability Report Card

(Published During the 2025-2026 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

| | |
|--|--------------------------|
| School Name | Richvale Charter Academy |
| Street | 5236 Church Street |
| City, State, Zip | Richvale, CA 95974 |
| Phone Number | (530) 882-4273 |
| Principal | Tracey McPeters |
| Email Address | tmceters@biggs.org |
| School Website | biggs.org |
| Grade Span | 1-6 |
| County-District-School (CDS) Code | 04614086002950 |

2025-26 District Contact Information

| | |
|-------------------------|-------------------------------|
| District Name | Biggs Unified School District |
| Phone Number | (530) 868-1281 ext 250 |
| Superintendent | Doug Kaelin |
| Email Address | dkaelin@biggs.org |
| District Website | www.biggs.org |

2025-26 School Description and Mission Statement

Richvale Charter Academy's mission is to cultivate curious, capable, and compassionate learners through hands-on, project-based learning grounded in agriculture and STEM. We empower students to explore, innovate, and connect with their environment while mastering college and career-ready skills that prepare them for success in a rapidly changing world. By fostering a community rooted in sustainability, critical thinking, and collaboration, we aim to inspire future leaders who are prepared to make meaningful contributions to their communities and beyond. RCA is a small rice-growing community, located 75 miles north of Sacramento and 19 miles south of Chico. The nearest shopping, medical, and county facilities are ten miles away. Community members are consistently supportive of the school. It is one of three schools in the Biggs Unified School District. Our school has four classrooms. Other facilities include a full-sized gymnasium with a stage and a cafeteria. The school employs three teachers, a principal, and two instructional aides.

About this School

| 2024-25 Student Enrollment by Grade Level | |
|---|--------------------|
| Grade Level | Number of Students |
| Transitional Kindergarten (TK) | 0 |
| Grade 1 | 3 |
| Grade 2 | 15 |
| Grade 3 | 7 |
| Grade 4 | 13 |
| Grade 5 | 5 |
| Grade 6 | 10 |
| Total Enrollment | 53 |

| 2024-25 Student Enrollment by Student Group | |
|---|-----------------------------|
| Student Group | Percent of Total Enrollment |
| Female | 43.4 |
| Male | 56.6 |
| Asian | 1.9 |
| Hispanic or Latino | 28.3 |
| White | 69.8 |
| English Learners | 7.5 |
| Migrant | 1.9 |
| Socioeconomically Disadvantaged | 52.8 |
| Students with Disabilities | 13.2 |

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

| Authorization/Assignment | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|--|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | 2 | 100 | 28.8 | 82.54 | 234405.2 | 84 |
| Intern Credential Holders Properly Assigned | 0 | 0 | 1.9 | 5.69 | 4853 | 1.74 |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | 0 | 0 | 2 | 5.72 | 12001.5 | 4.3 |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | 0 | 0 | 0.6 | 1.89 | 11953.1 | 4.28 |
| Unknown/Incomplete/NA | 0 | 0 | 1.4 | 4.14 | 15831.9 | 5.67 |
| Total Teaching Positions | 2 | 100 | 34.9 | 100 | 279044.8 | 100 |

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

| Authorization/Assignment | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|--|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | 2.9 | 100 | 30.2 | 85.09 | 231142.4 | 83.24 |
| Intern Credential Holders Properly Assigned | 0 | 0 | 1.9 | 5.52 | 5566.4 | 2 |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | 0 | 0 | 1 | 2.82 | 14938.3 | 5.38 |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | 0 | 0 | 1.3 | 3.89 | 11746.9 | 4.23 |
| Unknown/Incomplete/NA | 0 | 0 | 0.9 | 2.68 | 14303.8 | 5.15 |
| Total Teaching Positions | 2.9 | 100 | 35.4 | 100 | 277698 | 100 |

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

| Authorization/Assignment | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|-----------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | 3 | 100 | 27.4 | 77.49 | 230039.4 | 100 |
| Intern Credential Holders Properly Assigned | 0 | 0 | 2 | 5.66 | 6213.8 | 2.23 |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | 0 | 0 | 3.4 | 9.87 | 16855 | 6.04 |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | 0 | 0 | 1.6 | 4.69 | 12112.8 | 4.34 |
| Unknown/Incomplete/NA | 0 | 0 | 0.8 | 2.26 | 13705.8 | 4.91 |
| Total Teaching Positions | 3 | 100 | 35.3 | 100 | 278927.1 | 100 |

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment | 2021-22 | 2022-23 | 2023-24 |
|--|-------------|----------|----------|
| Permits and Waivers | 0.00 | 0 | 0 |
| Misassignments | 0.00 | 0 | 0 |
| Vacant Positions | 0.00 | 0 | 0 |
| Total Teachers Without Credentials and Misassignments | 0.00 | 0 | 0 |

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator | 2021-22 | 2022-23 | 2023-24 |
|--|-------------|----------|----------|
| Credentialed Teachers Authorized on a Permit or Waiver | 0.00 | 0 | 0 |
| Local Assignment Options | 0.00 | 0 | 0 |
| Total Out-of-Field Teachers | 0.00 | 0 | 0 |

Class Assignments

| Indicator | 2021-22 | 2022-23 | 2023-24 |
|--|---------|---------|---------|
| Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned) | 0 | 0 | 0 |
| No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach) | 0 | 0 | 0 |

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The district utilizes a process for adopting standards-based core instructional materials from the most recent State Board of Education (SBE) approved materials list. A committee of administrators and teachers are involved in the review process and make a recommendation to the Board of Trustees for district adoption. Parents have the opportunity to review materials that are recommended for adoption prior to approval. All supplemental curriculum or non-adopted textbooks or instructional materials are standards aligned.

| | |
|--|---------------|
| Year and month in which the data were collected | December 2025 |
|--|---------------|

| Subject | List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption | Percent Students Lacking Own Assigned Copy |
|-------------------------------|--|--|
| Reading/Language Arts | 1-6th Benchmark adopted 2016 | 0% |
| Mathematics | Open Up Resources (using 2024). Waiting until the new math framework is adopted and then will adopt a new math curriculum. | 0% |
| Science | Inspire, Mc Graw Hill (adopted 2023) | 0% |
| History-Social Science | Impact, Mc Graw Hill (adopted 2022) | 0% |

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

The current Richvale building was completed in 1964. The district maintenance department takes care of all campus buildings. The district participates in the State deferred maintenance program. Proposed maintenance projects are listed in five-year plans. Like a majority of the district facilities, Richvale Charter Academy is eligible for modernization funding through the Office of Public School Construction. The district will be working to modernize each school site to ensure that the facilities remain in good repair.

All school facilities comply with the Williams Act. All school facilities are clean, safe, and maintained in good order. Facility improvements include: replaced gym door, hardware, exterior steps, classroom door and hardware, repaired and updated water sample station, installed security cameras and posted safety rules signage.

| | |
|---|-------|
| Year and month of the most recent FIT report | 11/24 |
|---|-------|

| System Inspected | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|------------------|-----------|-----------|-----------|---|
|------------------|-----------|-----------|-----------|---|

School Facility Conditions and Planned Improvements

| | | | | |
|--|---|---|--|---|
| Systems: Gas Leaks, Mechanical/HVAC, Sewer | X | | | |
| Interior: Interior Surfaces | X | | | |
| Cleanliness: Overall Cleanliness, Pest/Vermin Infestation | X | | | |
| Electrical | X | | | |
| Restrooms/Fountains: Restrooms, Sinks/ Fountains | | X | | Edges of the bathroom floors have dirt build up, sinks have scale build up, missing shower head in locker room. (Showers are never used). |
| Safety: Fire Safety, Hazardous Materials | X | | | |
| Structural: Structural Damage, Roofs | X | | | |
| External: Playground/School Grounds, Windows/ Doors/Gates/Fences | X | | | |

Overall Facility Rate

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
| | X | | |

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
- 2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
- 3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

| Subject | School 2023-24 | School 2024-25 | District 2023-24 | District 2024-25 | State 2023-24 | State 2024-25 |
|---|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| English Language Arts/Literacy (grades 3-8 and 11) | 40 | 50 | 29 | 38 | 47 | 48 |
| Mathematics (grades 3-8 and 11) | 68 | 58 | 17 | 21 | 35 | 37 |

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students | 37 | 36 | 97.30 | 2.70 | 50.00 |
| Female | 18 | 17 | 94.44 | 5.56 | 58.82 |
| Male | 19 | 19 | 100.00 | 0.00 | 42.11 |
| American Indian or Alaska Native | 0 | 0 | 0 | 0 | 0 |
| Asian | 0 | 0 | 0 | 0 | 0 |
| Black or African American | 0 | 0 | 0 | 0 | 0 |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | -- | -- | -- | -- | -- |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0 | 0 |
| Two or More Races | 0 | 0 | 0 | 0 | 0 |
| White | 27 | 26 | 96.30 | 3.70 | 50.00 |
| English Learners | -- | -- | -- | -- | -- |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | 0 | 0 | 0 | 0 | 0 |
| Military | 0 | 0 | 0 | 0 | 0 |
| Socioeconomically Disadvantaged | 20 | 20 | 100.00 | 0.00 | 50.00 |
| Students Receiving Migrant Education Services | -- | -- | -- | -- | -- |
| Students with Disabilities | -- | -- | -- | -- | -- |

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students | 37 | 36 | 97.30 | 2.70 | 58.33 |
| Female | 18 | 17 | 94.44 | 5.56 | 41.18 |
| Male | 19 | 19 | 100.00 | 0.00 | 73.68 |
| American Indian or Alaska Native | 0 | 0 | 0 | 0 | 0 |
| Asian | 0 | 0 | 0 | 0 | 0 |
| Black or African American | 0 | 0 | 0 | 0 | 0 |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | -- | -- | -- | -- | -- |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0 | 0 |
| Two or More Races | 0 | 0 | 0 | 0 | 0 |
| White | 27 | 26 | 96.30 | 3.70 | 57.69 |
| English Learners | -- | -- | -- | -- | -- |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | 0 | 0 | 0 | 0 | 0 |
| Military | 0 | 0 | 0 | 0 | 0 |
| Socioeconomically Disadvantaged | 20 | 20 | 100.00 | 0.00 | 45.00 |
| Students Receiving Migrant Education Services | -- | -- | -- | -- | -- |
| Students with Disabilities | -- | -- | -- | -- | -- |

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| Subject | School 2023-24 | School 2024-25 | District 2023-24 | District 2024-25 | State 2023-24 | State 2024-25 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| Science (grades 5, 8 and high school) | -- | -- | 23.08 | 16.78 | 30.73 | 32.33 |

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

| Student Group | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|---|------------------|---------------|----------------|--------------------|-------------------------|
| All Students | -- | -- | -- | -- | -- |
| Female | -- | -- | -- | -- | -- |
| Male | -- | -- | -- | -- | -- |
| American Indian or Alaska Native | 0 | 0 | 0 | 0 | 0 |
| Asian | 0 | 0 | 0 | 0 | 0 |
| Black or African American | 0 | 0 | 0 | 0 | 0 |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | -- | -- | -- | -- | -- |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0 | 0 |
| Two or More Races | 0 | 0 | 0 | 0 | 0 |
| White | -- | -- | -- | -- | -- |
| English Learners | 0 | 0 | 0 | 0 | 0 |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | 0 | 0 | 0 | 0 | 0 |
| Military | 0 | 0 | 0 | 0 | 0 |
| Socioeconomically Disadvantaged | -- | -- | -- | -- | -- |
| Students Receiving Migrant Education Services | 0 | 0 | 0 | 0 | 0 |
| Students with Disabilities | -- | -- | -- | -- | -- |

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

 The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

| 2024-25 California Physical Fitness Test Participation Rates | | | | | |
|---|----------------------------------|--|---|---|-----------------------------|
| This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy. | | | | | |
| Grade Level | Component 1: Aerobic Capacity | Component 2: Abdominal Strength and Endurance | Component 3: Trunk Extensor and Strength and Flexibility | Component 4: Upper Body Strength and Endurance | Component 5: Flexibility |
| Grade 5 | -- | -- | -- | -- | -- |
| Grade 7 | NA | NA | NA | NA | NA |
| Grade 9 | NA | NA | NA | NA | NA |

C. Engagement

State Priority: Parental Involvement

 The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

| 2025-26 Opportunities for Parental Involvement |
|--|
| Parent and community involvement in all types of activities is excellent at Richvale. There is an exceptionally active parent club called Richvale Parent Association (RPA). They have been instrumental in spearheading several school fund-raising drives and projects, including the purchase and installation of playground equipment and computers. Parents are often called upon to help with school-sponsored fund-raisers and programs. They support fields trips and educational supplies as needed. Richvale Charter Academy Advisory Board takes an active leadership role in supporting our teachers and students. Parents are surveyed in November and February. Data is used to inform the LCAP as well as to improve school programs. |

| 2024-25 Chronic Absenteeism by Student Group | | | | |
|---|-----------------------|---|---------------------------|--------------------------|
| Student Group | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
| All Students | 55 | 55 | 5 | 9.1 |
| Female | 25 | 25 | 3 | 12.0 |
| Male | 30 | 30 | 2 | 6.7 |
| Non-Binary | -- | -- | -- | -- |
| American Indian or Alaska Native | -- | -- | -- | -- |
| Asian | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- |
| Filipino | -- | -- | -- | -- |
| Hispanic or Latino | 15 | 15 | 0 | 0.0 |
| Native Hawaiian or Pacific Islander | -- | -- | -- | -- |
| Two or More Races | -- | -- | -- | -- |
| White | 39 | 39 | 5 | 12.8 |
| English Learners | -- | -- | -- | -- |
| Foster Youth | -- | -- | -- | -- |
| Homeless | -- | -- | -- | -- |
| Socioeconomically Disadvantaged | 28 | 28 | 1 | 3.6 |
| Students Receiving Migrant Education Services | -- | -- | -- | -- |
| Students with Disabilities | -- | -- | -- | -- |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

| Suspensions | | | | | | | | |
|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| School 2022-23 | School 2023-24 | School 2024-25 | District 2022-23 | District 2023-24 | District 2024-25 | State 2022-23 | State 2023-24 | State 2024-25 |
| 2.27 | 0 | 1.82 | 5.55 | 7.24 | 5.26 | 3.6 | 3.28 | 2.94 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

| Expulsions | | | | | | | | |
|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| School 2022-23 | School 2023-24 | School 2024-25 | District 2022-23 | District 2023-24 | District 2024-25 | State 2022-23 | State 2023-24 | State 2024-25 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0.08 | 0.07 | 0.06 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

| Student Group | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students | 1.82 | 0.00 |
| Female | 0.00 | 0.00 |
| Male | 3.33 | 0.00 |
| Non-Binary | 0.00 | 0.00 |
| American Indian or Alaska Native | 0.00 | 0.00 |
| Asian | 0.00 | 0.00 |
| Black or African American | 0.00 | 0.00 |
| Filipino | 0.00 | 0.00 |
| Hispanic or Latino | 0.00 | 0.00 |
| Native Hawaiian or Pacific Islander | 0.00 | 0.00 |
| Two or More Races | 0.00 | 0.00 |
| White | 2.56 | 0.00 |
| English Learners | 0.00 | 0.00 |
| Foster Youth | 0.00 | 0.00 |
| Homeless | 0.00 | 0.00 |
| Socioeconomically Disadvantaged | 0.00 | 0.00 |
| Students Receiving Migrant Education Services | 0.00 | 0.00 |
| Students with Disabilities | 0.00 | 0.00 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

The Comprehensive School Safety Plan complies with state requirements and addresses school safety strategies that are preventative and an annual goal for improving school safety. Regular emergency drills are conducted and include evacuation, earthquake and shelter-in-place. The parent advisory council will review and approve the school safety plan annually.

The district-wide Crisis Response Procedures document outlines the district emergency management procedure. Crisis response teams with varied functions are established to support schools in crisis situations. Specific response procedures to earthquakes, fire/explosion, intruders on campus, as well as many of emergency disasters are outlined.

Each year, safety checks are conducted by district maintenance in conjunction with local fire and police. The district is mandated to correct any safety deficiency. The district has a Safety Committee which meets regularly to address safety needs throughout the district.

For more information or to view the Comprehensive School Safety Plan and Crisis Response Procedures, please contact the District Office at (530) 868-1281.

The school safety plan was board adopted on February 12, 2025. It was then communicated with faculty and students.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| K | 0 | 0 | 0 | 0 |
| 1 | 0 | 0 | 0 | 0 |
| 2 | 0 | 0 | 0 | 0 |
| 3 | 0 | 0 | 0 | 0 |
| 4 | 0 | 0 | 0 | 0 |
| 5 | 4 | 2 | 0 | 0 |
| 6 | 9 | 2 | 0 | 0 |
| Other | 12 | 13 | 0 | 0 |

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| K | 0 | 0 | 0 | 0 |
| 1 | 0 | 0 | 0 | 0 |
| 2 | 0 | 0 | 0 | 0 |
| 3 | 0 | 0 | 0 | 0 |
| 4 | 4 | 3 | 0 | 0 |
| 5 | 11 | 3 | 0 | 0 |
| 6 | 0 | 0 | 0 | 0 |
| Other | 11 | 9 | 0 | 0 |

2024-25 Elementary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| 4 | 13 | 6 | | |
| 5 | 5 | 3 | | |
| 6 | 10 | 3 | | |
| Other | 12 | 8 | | |

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor | 0 |

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

| Title | Number of FTE Assigned to School |
|--|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) | |
| Library Media Teacher (Librarian) | 0.1 |
| Library Media Services Staff (Paraprofessional) | |
| Psychologist | |
| Social Worker | |
| Nurse | |
| Speech/Language/Hearing Specialist | |
| Resource Specialist (non-teaching) | |
| Other | |

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

| Level | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|--|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site | 9891 | 2741 | 7150 | 45459 |
| District | N/A | N/A | 2377.59 | \$76,018 |
| Percent Difference - School Site and District | N/A | N/A | 100.2 | -35.3 |
| State | N/A | N/A | \$11,146 | \$86,335 |
| Percent Difference - School Site and State | N/A | N/A | -40.4 | -53.5 |

Fiscal Year 2024-25 Types of Services Funded

Biggs Unified School District operates several Federal and State programs including the following reported in the Consolidated Application: Title I, Title II, and Special Education. In addition, the district offers an after-school program (operated by the Butte County Office of Education).

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

| Category | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary | \$52,824 | \$54,773 |
| Mid-Range Teacher Salary | \$72,767 | \$78,981 |
| Highest Teacher Salary | \$109,796 | \$117,337 |
| Average Principal Salary (Elementary) | \$98,845 | \$128,425 |
| Average Principal Salary (Middle) | \$96,434 | \$137,947 |
| Average Principal Salary (High) | | \$138,809 |
| Superintendent Salary | \$201,571 | \$176,162 |
| Percent of Budget for Teacher Salaries | 27.74% | 24.71% |
| Percent of Budget for Administrative Salaries | 4.33% | 5.91% |

Professional Development

For the previous five school years, the school has had three full days each year dedicated to staff and professional development. In addition, every Wednesday teachers have the opportunity to collaborate or participate in professional development. Teachers have had opportunities in training for math, restorative practices, reading, and school safety.

This table displays the number of school days dedicated to staff development and continuous improvement.

| Subject | 2023-24 | 2024-25 | 2025-26 |
|---|---------|---------|---------|
| Number of school days dedicated to Staff Development and Continuous Improvement | 30 | 30 | 30 |



Contract Proposal

This agreement is made between Ray Dalton Construction Consulting, hereafter known as "Consultant" as approved by the Office of Regulation Services (DSA), Class 1 certification #799 and the Biggs Unified School District, hereafter known as "Owner". It is therefore agreed to by Consultant and Owner as follows.

(A) Services;

Consultant will provide the following services for the inspection of the "Reroof Project" at the District Office and all associated site work, including the following:

1. Inspect all work done and/or materials supplied by the contractor, his agents, and employees to verify conformity with codes, plans, specs, and approved change orders.
2. Carry out instructions of the architect of record.
3. Direct the testing lab as to scheduling and compliance with DSA T&I sheet.
4. Manage the site per directives of the architect in the capacity of agent for client.

(B) Payment;

Contract sum in the amount of \$15,000.00/Fifteen Thousand Dollars, billed to the owner at project completion with payment being made no later than 15/Fifteen days after invoice.

If Owner or Owners Agent (General Contractor) decides to accelerate construction by working Saturdays, billing will be at \$120.00/One Hundred Twenty Dollars per hour based on an eight hour day.

(C) IRS Reporting;

Ray Dalton Construction Consulting will be responsible for all taxes, state and federal. Said payment will be reported on Consultant's tax I.D. number.

(D) Termination;

The agreement may be terminated at any time by Owner with cause. Consultant may terminate with a 30/Thirty-day prior notice.

(E) Additional Time and/or Scope;

Contract schedule to run from approximately mid-December of 2025 through the end of January 2026, any additional scope or time to project entitles Consultant to financial compensation commensurate with section (B) of this document. If construction is stopped due to material shortage, weather, or other conditions not requiring consultant to be on site consultant will not invoice for said timeframe.

(F) Attorney Fees;

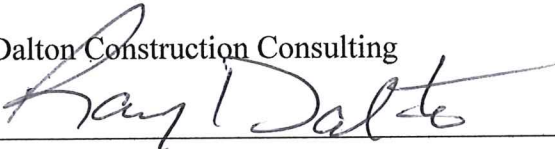
Should a dispute arise requiring legal action brought by either party, the party found to be in default by a legal court of the State of California shall pay all associated costs incurred by the prevailing party.

(G) Whole Agreement and Assignment;

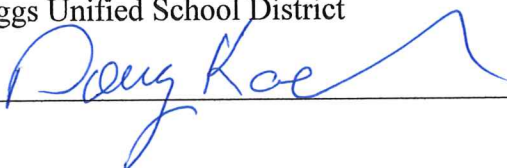
This agreement constitutes the whole agreement between Consultant and Owner and may be amended in part or in whole only by mutual consent, and a duly signed written agreement.

Consultant agrees to personally perform all services required under this agreement, and will assign no portion to another person or entity without the written permission from Owner and DSA.

Ray Dalton Construction Consulting

 Date 12/3/25

Biggs Unified School District

 Date 12/3/25

**BIGGS UNIFIED SCHOOL DISTRICT
POOL PERSONNEL SALARY SCHEDULE
2026**

***POOL SUPERVISOR:** *Stipend - \$1,000. per month April 15 through September 15th*

| | Lifeguard | Lifeguard/Asst. Manager or Asst. Clerk | Pool Manager |
|---------------|------------------|---|-------------------------|
| STEP 1 | 16.90 | 17.41 | 19.62 |
| STEP 2 | 17.41 | 17.93 | 20.21 |
| STEP 3 | 17.93 | 18.47 | 20.82 |
| STEP 4 | 18.47 | 19.02 | 21.44 |
| STEP 5 | 19.02 | 19.59 | 22.08 |

Note: Pool Supervisor may be used in-lieu of pool manager.

Note: Pool Supervisor works a minimum of 5-10 hours weekly. Stipend paid accordingly

Note: Lifeguards working designated parties will be paid a rate of \$18.00

Note: Lifeguards moving up to Lifeguard/Assistant Manager position will receive their prior steps for placement on the salary schedule.

Board approved: January 14, 2026



Buckmaster Office Solutions
 623 West Stadium Lane
 Phone 916.923.0500
 Fax 916.923.505
www.Buckmasteroffice.com
pfrost@buckmasteroffice.com

Biggs Unified School District

Current vs. Proposed Equipment

| Location | Current | Proposed (CPO) |
|---------------------------|--|--|
| District Office | Ricoh MP4055-40PPM with copy, scan, print, Fax, and an External Staple Finisher with Punch | Ricoh IM4000-40PPM with copy, scan, print, Fax, and an External Staple Finisher with Punch |
| Business Office | Ricoh IM430F- 45 PPM with C/P/S/F | Ricoh IM430F- 45 PPM with C/P/S/F |
| District Office Copy Room | Ricoh MP4055-40PPM with copy, scan, print, and an External Staple Finisher with Punch | Ricoh IM4000-40PPM with copy, scan, print, and an External Staple Finisher with Punch |
| Staff Room | Ricoh MP4055-40PPM with copy, scan, print, and an External Staple Finisher with Punch | Ricoh IM4000-40PPM with copy, scan, print, and an External Staple Finisher with Punch |
| BES Office | Ricoh IMC300F- 31 PPM with C/P/S/F | Ricoh IMC300F- 31PPM with C/P/S/F |
| BES Copy Room | Ricoh MP5055-50PPM with copy, scan, print, and an External Staple Finisher with Punch | Ricoh IM5000-50PPM with copy, scan, print, and an External Staple Finisher with Punch |
| | Ricoh MP7503-75PPM with copy, scan, print, and an External Staple Finisher with Punch | Ricoh IM8000-80PPM with copy, scan, print, and an External Staple Finisher with Punch |
| HS Office | Ricoh IMC300F- 31 PPM with C/P/S/F | Ricoh IMC300F- 31 PPM with C/P/S/F |
| HS Library | Ricoh MP5055-50PPM with copy, scan, print, and a Booklet Staple Finisher with Punch | Ricoh IM5000-50PPM with copy, scan, print, and a Booklet Staple Finisher with Punch |
| Counselors Office | Ricoh IM430F- 45 PPM with C/P/S/F | Ricoh IM430F- 45 PPM with C/P/S/F |
| Richvale Elementary | Ricoh MP4055-40PPM with copy, scan, print, Fax, and an External Staple Finisher with Punch | Ricoh IM4000-40PPM with copy, scan, print, Fax, and an External Staple Finisher with Punch |

Current vs. Proposed Maintenance

| Location | Current Rates | Proposed Rates |
|------------|---------------|----------------|
| B/W Rate | \$0.007 | \$0.007 |
| Color Rate | \$0.07 | \$0.07 |

- Maintenance includes all toner, Parts, and Labor to repair. Maintenance excludes paper and staples.
- Maintenance is billed on actual volumes at the rates listed. MA Rates locked for lease term

Current vs. Proposed Expenses

| Expense | Current | Proposed |
|---------------------|------------|------------|
| Lease- 60 Month FMV | \$731.09 | \$719.00 |
| B&W Service | \$484.84 | \$484.84 |
| Color Service | \$118.16 | \$118.16 |
| TOTAL | \$1,334.09 | \$1,322.00 |

**** All Expenses exclude any applicable taxes**

- Service is an estimation based on the average monthly volume from the past year: **69,262 B&W & 1,668 CLR**
- Replacing the desktop Colors with 2xnew Color IMC300F's would increase the payment \$60.00 per month

Sincerely,

Philip Frost



1801 Tribute Road, Sacramento, CA 95815 916.923.0500

| | |
|-----------|--------------|
| Date | 12/8/2025 |
| Buyer | 0 |
| P.O. # | 0 |
| Sales Rep | Philip Frost |

Sales and Service Agreement

Bill To

Biggs Unified School District
300 B Street
Biggs, CA 95917
Tax ID

Contact: Analyn Dyer
Phone/Fax: 530-868-1281 x 8102

Email: adyer@biggs.org

Lease Info: FMV

Plan Type: Intensive Rental: No Terms:

Ship To

Biggs Unified School District
Mutiple locations

Contact:
Phone/Fax:

Lease Months: 60 Monthly Payment: \$719.00

Return existing to Leasing Co: Yes

| Quantity | Serial # | Product # | ID# | Description | Total Price |
|----------|----------|-----------|-----|---|-------------|
| 1 | | | | Ricoh IM4000 (CPO) with copy, scan, print, fax, external staple + Punch | Leased |
| 1 | | | | Ricoh IM4000 (CPO) with copy, scan, print, external staple + Punch | Leased |
| 1 | | | | Ricoh IM4000 (CPO) with copy, scan, print, external staple + Punch | Leased |
| 1 | | | | Ricoh IM5000 (CPO) with copy, scan, print, external staple + Punch | Leased |
| 1 | | | | Ricoh IM8000 (CPO) with copy, scan, print, external staple + Punch | Leased |
| 1 | | | | Ricoh IM5000 (CPO) with copy, scan, print, Book staple + Punch | Leased |
| 1 | | | | Ricoh IM4000 (CPO) with copy, scan, print, external staple + Punch | Leased |
| 1 | | | | Upgrade to keep, Ricoh IM430F & 3xIMC300F | Inc. |
| 1 | | | | Upgrade top return 4xMP4055, 2xMP5055, & 1 MP7503 | Inc. |
| 1 | | | | SERVICE RATES LOCKED FOR TERM | Inc. |

Comments/Special Instructions

| Delivery | Stairs/Cou | Elevator | Connected | Delivery Type |
|-------------|------------|----------|-----------|---------------|
| 12:00:00 AM | 0 | 0 | 0 | 0 |

Delivery Instructions

0

Special Payment Terms & Due Dates

Warranty/Maintenance Agreement

☒ Yes ☐ No

The terms and conditions appearing on the face and reverse side of this agreement correctly set forth the entire agreement between the parties. The terms and conditions contained on the reverse side of this agreement include limitations of warranty, exclusion of consequential and other special damages and other limitations of liability. Customer acknowledges by its signature that it has read and understands it and that it constitutes the entire agreement, understandings, and representations, express or implied, between customer and Dealer, with respect to hardware, supply, media, or documentation furnished or to be furnished hereunder and that this agreement supersedes all prior communications between the parties including all oral or written proposals. By executing this agreement, I acknowledge that I have read and understand this agreement and certify that I am authorized to execute this agreement on behalf of customer.

Meters: Meter Method: @Remote

ID:

Color:

B&W:

| | Base Payment | Base Allowance | Base Billed | Overage | Overage Billed |
|---------------|--------------|----------------|---------------|---------|----------------|
| B/W | \$0.00 | 0 Monthly | 0.007 Monthly | | |
| Color | \$0.00 | 0 Monthly | 0.07 Monthly | | |
| B/W Printer | | | | | |
| Color Printer | | | | | |

If wide-format, billing is per Square foot / Linear Foot

Billed By: Leasing Company Shipping Cost: Per Shipment

Items included in Maintenance Agreement:

☒ Black Toner ☐ Shipping ☒ Parts ☒ PCU
☒ Color Toner ☐ Staples ☒ Labor ☐ Other

Approx Delivery Date:

Special Instructions:

Electrical Test ☐ Good ☐ Bad

Customer Acceptance

| Authorized Signature | Print Name | Title | Date |
|----------------------|------------|-------|------|
| | | | |

Received By

| Authorized Signature | Print Name | Title | Date |
|----------------------|------------|-------|------|
| | 95 | | |

Buckmaster Office Solutions Terms and Conditions

Buckmaster Business Machines, Inc., dba Buckmaster Office Solutions, hereafter known as Buckmaster, agrees to perform maintenance service in accordance with the following terms and conditions:

1. Buckmaster or its assigned Servicing Dealer, will perform all required preventive maintenance and service necessary to keep the Equipment in efficient operating order during its regular business hours (8:00 a.m.-5:00 p.m., Monday through Friday, except holidays) at no additional cost to Customer provided that the Equipment is in good working order on the date of commencement of this Agreement. Parts shall be furnished as necessary and on an exchange basis. Replaced parts will become the property of Buckmaster. Toner or other supplies if included in the agreement, will be provided as needed and generally seven days prior to depletion of the existing cartridge in the machine. Buckmaster reserves the sole right in determining the timing and distribution of toner for devices under a maintenance program.
2. The term of this agreement will be for one (1) year, or the designated number of copies. This agreement will automatically renew for each year thereafter at the then prevailing rates. The agreement may be canceled by either party in writing with thirty (30) days notice.
3. This agreement does not cover:
 - a. Service necessitated due to the use of customer provided parts, supplies, or attachments not meeting OEM specifications.
 - b. Repairs or cleaning necessitated by the improper installation of toner or other supplies
 - c. Damage to a device due to circumstances beyond our control. Such as but not limited to, fire, flooding, physical damage, rodents, liquid spills, improper electrical and unapproved media including labels.
 - d. Circuit board failures from power outages unless a UL or other Buckmaster approved surge protection device is installed inline with the listed equipment.
 - e. Replacement or repair of network support beyond the specific equipment and included hardware listed on the front of this Agreement. All network support beyond the initial installation will be chargeable at Buckmaster's standard time and materials rates unless covered by a separate network support Agreement. Some examples are as follows, but are not limited to:
 - One or more of the workstations cannot print, fax, or scan to the contracted copier
 - Printing problems from basic Office applications in Windows and/or Mac environments.
 - Re-installation or new installation of printer drivers, scanning software, etc. on new/existing workstations or servers.
 - Physical wire installations such as Cat 5/6 cabling and connectors when needed.
 - f. Loss of data from any cause whatsoever.
- g. Any applicable taxes, levied or imposed, now or hereafter, by any governmental agency which shall be paid by the customer.
4. Customer agrees to:
 - a. Provide suitable electrical service and maintain proper environmental conditions, and take suitable precautions to provide an environment free of electrostatic discharge.
 - b. Pay for the special servicing that may be required to prepare the equipment for movement or to reinstall and adjust after a moving.
 - c. Provide Buckmaster with meter readings as needed and to accept estimated meter readings based on service history for billing purposes when a meter cannot be obtained timely.
 - d. Provide Buckmaster personnel reasonable access to the copier or device requiring service.
 - e. Using an estimated meter reading when one can not be collected by the date due each billing period.
5. Expenses incurred for prints or copies consumed for the purposes of testing and repair of the equipment are the sole responsibility of the customer.
6. Buckmaster is not responsible for delays of service or device operation due to, supply chain constraints, or the manufacturers' non-availability of parts or supplies necessary to complete such services described in this agreement.
7. This agreement is non-transferable, non-refundable, and becomes void upon sale or transfer of the equipment to another party.
8. Buckmaster may withhold service or product or end this agreement if the Customer fails to comply with any of the items and conditions of this agreement, or acquires a past-due balance for services rendered and/or products sold of more than thirty (30) days from date of invoice.
9. This agreement will not cover any equipment lost or damaged or personal injury as a result of an accident, abuse, misuse, theft, neglect, acts of third parties, fire, water, casualty, electrostatic discharge (static electricity) or any other natural force, and any loss or damage occurring from uncontrollable circumstances.
10. For copiers or multifunctional devices that do not include a data overwrite security system, customer acknowledges that hard disk drives may retain images or data from printed, copied, or scanned materials on said drive(s). It is understood that Customer is solely responsible for protecting and/or removing any confidential data/images stored or residing on any Customer Equipment. Under no circumstances is Buckmaster liable for any damages including special, exemplary, punitive, incidental, or consequential damages, regardless of the claim, as the result of any information/data left on Customer's hard drive. It is recommended that the customer contact Buckmaster prior to removal of the equipment from the customer location to explore options for overwriting or replacing the HDD(s) at an additional cost.
11. You agree to the installation of remote monitoring software on your network or PC for the purpose of device meter collection, monitoring the device operating status, determining maintenance intervals, and supply replenishment programs.
12. Your signature on the reverse side or your initial payment will indicate your acceptance of these terms and conditions.
13. Customer specifically agrees that NO OTHER representation, constitutions or warranties other than those set forth specifically in writing herein have been made or have been relied in the making of this agreement.

Revision date 4-4-25.

**BIGGS UNIFIED SCHOOL
DISTRICT**

ANNUAL FINANCIAL REPORT

JUNE 30, 2025

BIGGS UNIFIED SCHOOL DISTRICT

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Biggs Unified School District
Biggs, California

REPORT ON THE FINANCIAL STATEMENTS

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Biggs Unified School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Biggs Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Biggs Unified School District, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Biggs Unified School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Biggs Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

RIDENNS
ACCOUNTANCY

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- ❖ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ❖ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- ❖ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Biggs Unified School District's internal control. Accordingly, no such opinion is expressed.
- ❖ Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- ❖ Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Biggs Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the as management's discussion and analysis, budgetary comparison information, pension information, and OPEB information on pages 5–13 and 53–56, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Biggs Unified School District's basic financial statements. The following schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements:

Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") requires a Schedule of Expenditures of Federal Awards ("SEFA").

2024-25 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* requires:

- ❖ Schedule of ADA
- ❖ Schedule of Instructional Time
- ❖ Schedule of Financial Trends and Analysis
- ❖ Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- ❖ Schedule of Charter Schools

The above listed information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the above listed schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Financial Report

Management is responsible for the other information included in the annual report. The other information comprises the LEA Organization Structure and Combining Statements of Nonmajor Funds but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025 on our consideration of Biggs Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Biggs Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Biggs Unified School District's internal control over financial reporting and compliance.



December 15, 2025

Biggs Unified School District

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

Doug Kaelin
Superintendent

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

This section of Biggs Unified School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2025. Please read it in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

The District's financial status improved for the year.

- Total net position increased one percent over the course of the year.
- Overall revenues were \$11.0 million, and expenses were \$10.7 million.
- The net cost of basic programs rose forty percent to \$8.1 million.
- The governmental fund balance increased \$6.5 million and of that the General Fund balance increased \$0.3 million.
- Little change in capital assets this year
- Long-term liabilities went up about fifty-six percent from a new bond issuance.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section

This annual report consists of four parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*, and *supplementary information*. The basic financial statements include two kinds of statements that present different views of the District:

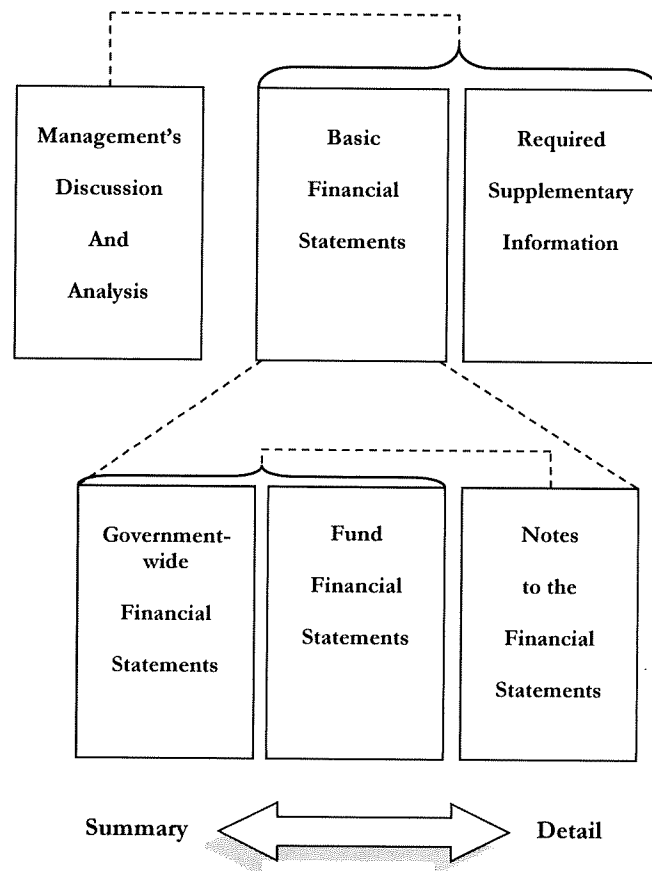
Figure A-1
Required Components of Biggs Unified School District's Annual Financial Report

The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status. The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.

- The *governmental funds* statements tell how *general government* services like were financed in the *short term* as well as what remains for future spending.
- *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.



District-wide Statements. The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2025

The two district-wide statements report the District's net position and how they have changed. Net position—the difference between the District's assets and liabilities—are one way to measure the District's financial health or position.

- ❖ Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- ❖ To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements, the District's activities are divided into two categories:

Governmental activities—Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.

Major Features of Biggs Unified School District's Government-wide and Fund Financial Statements

Figure A-2
Major Features of Biggs Unified School District's Government-wide and Fund Financial Statements

| | <u>Government-wide Statements</u> | <u>Governmental Funds</u> | <u>Fiduciary Funds</u> |
|---|--|--|---|
| <i>Scope</i> | Entire District government (except fiduciary funds) | The activities of the district that are not proprietary or fiduciary, such as special education and building maintenance | Instances in which the district administers resources on behalf of someone else, such as scholarship programs and student activities monies |
| <i>Required financial statements</i> | Statement of net position Statement of activities | Balance sheet Statement of revenues, expenditures, and changes in fund balances | Statement of fiduciary net position Statement of changes in fiduciary net position |
| <i>Accounting basis and measurement focus</i> | Accrual accounting and economic resources focus | Modified accrual accounting and current financial resources focus | Accrual accounting and economic resources focus |
| <i>Type of asset/liability information</i> | All assets and liabilities, both financial and capital, and short-term and long-term | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included | All assets and liabilities, both short-term and long-term; the District's funds do not currently contain capital assets, although they can |
| <i>Type of inflow/outflow information</i> | All revenues and expenses during year, regardless of when cash is received or paid | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter | All revenues and expenses during year, regardless of when cash is received or paid |

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds—not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- ❖ Some funds are required by State law and by bond covenants.
- ❖ The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2025

The District has two kinds of funds:

- ❖ *Governmental funds*—Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at yearend that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information with the governmental funds statements that explains the relationship (or differences) between them.
- ❖ *Fiduciary funds*—The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund and the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net position. The District's net position is higher on June 30, 2025 (See Table 1.). This was mostly as a result of positive operating performance and a reduction of the pension liability.

Table 1 - Net Position

| | (\$ Amounts in millions) | | Restated 2025 | 2024 | \$ Change | % Change |
|---------------------------------------|--------------------------|-------|---------------|-------|-----------|----------|
| Current assets | \$ | 16.3 | \$ | 9.7 | \$ 6.6 | 68% |
| Non-current assets | | 14.3 | | 14.7 | (0.4) | -3% |
| Total Assets | | 30.6 | | 24.4 | 6.2 | 25% |
| Deferred outflows of resources | | 1.9 | | 1.8 | 0.1 | 6% |
| Current liabilities | | 0.9 | | 0.8 | 0.1 | 13% |
| Non-current liabilities | | 15.0 | | 9.6 | 5.4 | 56% |
| Total Liabilities | | 15.9 | | 10.4 | 5.5 | 53% |
| Deferred inflows of resources | | 0.9 | | 0.3 | 0.6 | 200% |
| Net position | | | | | | |
| Net investment in capital assets | | 8.3 | | 14.7 | (6.4) | -44% |
| Restricted | | 8.2 | | 2.2 | 6.0 | 273% |
| Unrestricted | | (0.8) | | (1.4) | 0.6 | -43% |
| Total Net Position | \$ | 15.7 | \$ | 15.5 | \$ 0.2 | 1% |

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2025

Changes in net position. The District's total revenues decreased sixteen percent. (See Table 2.) Property taxes and state formula aid accounted for most of the District's revenue. (See figures below) The LCFF revenues (including property taxes) remain constant from previous school year at \$7.3.

Table 2 - Activities

| <i>(\$ Amounts in millions)</i> | 2025 | 2024 | \$ Change | % Change |
|--|--------|--------|-----------|----------|
| Program revenue | | | | |
| Charges for services | \$ 0.2 | \$ 0.0 | \$ 0.2 | 900% |
| Operating grants and contributions | 2.5 | 5.1 | (2.6) | -51% |
| Capital grants and contributions | 0.0 | 0.0 | 0.0 | 100% |
| General revenue | | | | |
| Property taxes | 3.4 | 3.4 | - | 0% |
| Unrestricted state aid | 3.9 | 4.0 | (0.1) | -3% |
| Other | 1.0 | 0.6 | 0.4 | 72% |
| Total Revenue | 11.0 | 13.1 | (2.1) | -16% |
| Expenses | | | | |
| Instruction | 5.1 | 5.8 | (0.7) | -12% |
| Instruction-related services | 1.0 | 0.8 | 0.2 | 25% |
| Pupil services | 1.4 | 1.2 | 0.2 | 17% |
| General administration | 1.0 | 1.1 | (0.1) | -9% |
| Plant services | 1.1 | 1.0 | 0.1 | 10% |
| Other charges | 0.8 | 1.0 | (0.2) | -20% |
| Interest | 0.3 | - | 0.3 | n/a |
| Total Expenses | 10.7 | 10.9 | (0.2) | -2% |
| Excess before special items and transfers | 0.3 | 2.2 | (1.9) | -86% |
| Special items | - | 0.1 | (0.1) | -100% |
| Increase in net position | \$ 0.3 | \$ 2.3 | \$ (2.0) | -87% |

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2025

Table 3 presents the costs of five major District activities: instruction, instruction-related services, pupil services, general administration, and plant services. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the District's taxpayers and state by each of these functions.

- ❖ The cost of all governmental activities this year was \$10.9 million.
 - Some of the cost (\$0.2 million) was financed by the users of the District's programs.
 - The federal and state governments subsidized certain programs with grants and contributions (\$2.5 million).
 - \$27,000 was provided by developer fees.
- ❖ Most of the District's net costs (\$7.9 million), however, were financed by District taxpayers and the taxpayers of our state. This portion of governmental activities was financed with \$3.4 million in property taxes, and \$3.9 million of unrestricted state aid based on the statewide education aid formula, and the rest with other income.

Table 3 - Net Cost of Governmental Activity

| (\$ Amounts in millions) | Total Cost of Services | | Net Cost of Services | | |
|------------------------------|------------------------|----------------|----------------------|---------------|------------|
| | 2025 | 2024 | 2025 | 2024 | % Change |
| Instruction | \$ 5.1 | \$ 5.8 | \$ 3.9 | \$ 3.3 | 18% |
| Instruction-related services | 1.0 | 0.8 | 0.8 | 0.5 | 60% |
| Pupil services | 1.4 | 1.2 | 0.6 | 0.1 | 500% |
| General administration | 1.0 | 1.1 | 0.9 | 0.8 | 13% |
| Plant services | 1.1 | 1.0 | 0.9 | 0.5 | 80% |
| Other | 1.1 | 1.0 | 0.8 | 0.6 | 33% |
| Total | \$ 10.7 | \$ 10.9 | \$ 7.9 | \$ 5.8 | 36% |

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported *combined* fund balances of \$15.5 million, above last year's restated fund balances of \$8.8 million. The larger contributor of an increase to fund balance was the bonds issued, \$6.0 million.

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2025

Table 4 - Governmental Funds' Performance

| <i>(\$ Amounts in millions)</i> | 2025 | 2024 | % Change |
|---------------------------------------|---------------|---------------|--------------|
| REVENUES | | | |
| Local Control Funding Formula | \$ 7.2 | \$ 7.2 | 0% |
| Categorical | 2.2 | 4.7 | -53% |
| Local | 1.6 | 1.2 | 33% |
| Total Revenues | 11.0 | 13.1 | -16% |
| EXPENDITURES | | | |
| Certificated | 3.6 | 3.7 | -3% |
| Classified | 1.6 | 1.5 | 7% |
| Benefits | 2.3 | 2.2 | 5% |
| Books and supplies | 0.9 | 1.1 | -18% |
| Services and other operating expenses | 1.6 | 1.5 | 7% |
| Capital outlay | 0.1 | 0.9 | -89% |
| Other outgo | 0.6 | 0.8 | -25% |
| Total Expenditures | 10.7 | 11.7 | -9% |
| Net financing activities | 6.3 | 0.1 | 6200% |
| NET CHANGE IN | | | |
| FUND BALANCE | \$ 6.6 | \$ 1.5 | 340% |

General Fund Budgetary Highlights. Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into two categories:

- ❖ Changes made in the third and fourth quarters to account for the postponed opening of two new school facilities and for higher-than-expected property tax revenues.
- ❖ Increases in appropriations to prevent budget overruns.

While the District's final budget for the general fund anticipated that revenues would be less than expenditures, the actual results for the year show a \$0.1 million surplus.

- ❖ Actual revenues were \$0.5 million higher than expected, due largely to categorical aid.
- ❖ The actual expenditures were \$30,000 below budget, due primarily to one-time funds activities and other services.

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2025

Table 5 - General Fund and Budget Performance

| | General Fund Activity | | | General Fund Budget | | |
|-----------------------------------|-----------------------|--------|------------|---------------------|--------------|--------------|
| | | | % | Original | | |
| (\$ Amounts in millions) | 2025 | 2024 | Difference | Budget | Final Budget | % Difference |
| REVENUES | | | | | | |
| Local Control Funding Formula | \$ 7.2 | \$ 7.2 | 0% | \$ 7.4 | \$ 7.3 | 1% |
| Categorical | 1.7 | 4.2 | -60% | 1.6 | 1.8 | -11% |
| Local | 1.2 | 0.9 | 33% | 0.4 | 0.5 | -20% |
| Total Revenues | 10.1 | 12.3 | -18% | 9.4 | 9.6 | -2% |
| EXPENDITURES | | | | | | |
| Salaries and benefits | 7.3 | 7.3 | 0% | 7.2 | 7.2 | 0% |
| Supplies and services | 1.8 | 2.1 | -14% | 1.9 | 2.0 | -5% |
| Other | 0.7 | 1.6 | -56% | 0.8 | 0.7 | 14% |
| Total Expenditures | 9.8 | 11.0 | -11% | 9.9 | 9.9 | 0% |
| Net financing activities | - | 0.1 | -100% | - | - | n/a |
| NET CHANGE IN FUND BALANCE | \$ 0.3 | \$ 1.4 | -79% | \$ (0.5) | \$ (0.3) | 67% |

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. By the end of 2025, the District had invested \$21.7 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audiovisual equipment. (See Table 6.) This amount represents a net decrease of \$0.4 million, from last year. (More detailed information about capital assets can be found in Note 4 to the financial statements.) Total depreciation expense for the year was almost \$0.6 million, while land improvements and additions to equipment and furniture amounted to \$0.29 million.

Table 6 - Capital Assets

| (\$ Amounts in millions) | 2025 | 2024 | \$ Change | % Change |
|-----------------------------------|---------|---------|-----------|----------|
| Land and construction in progress | \$ 0.3 | \$ 0.3 | \$ - | 0% |
| Buildings and equipment | 21.4 | 21.2 | 0.2 | 1% |
| Accumulated depreciation | (7.4) | (6.8) | (0.6) | 9% |
| Total Capital Assets | \$ 14.3 | \$ 14.7 | \$ (0.4) | -3% |

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2025

Long-term Debt. At year-end the District had \$15.0 million in GO bonds, pension related, and lease long-term debt outstanding—an increase from last year—as shown in Table 7. Most of the increase was a result of a GO bond issuance of \$6.0 million. (More detailed information about the District's long-term liabilities is presented in Note 7 to the financial statements.)

Table 7 - Long-Term Liabilities

| <i>(\$ Amounts in millions)</i> | 2025 | 2024 | \$ Change | % Change |
|------------------------------------|----------------|---------------|---------------|------------|
| General Obligation bonds | \$ 6.0 | \$ - | \$ 6.0 | n/a |
| Net pension liabilities | 6.1 | 6.6 | (0.5) | -8% |
| Net OPEB | 2.9 | 2.9 | - | 0% |
| Leases | - | 0.1 | (0.1) | -100% |
| Total Long-term Liabilities | \$ 15.0 | \$ 9.6 | \$ 5.4 | 56% |

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following existing circumstances that could significantly affect its financial health in the future:

- ❖ 1.07% statutory cost-of-living adjustment(COLA) to the Local Control Funding Formula (LCFF)2024-25
- ❖ Enrollment was projected conservatively. The District has not recover pre-pandemic enrollment total of 605. The projection is based on trends, live birth analysis. Enrollment is projected to increase approximately 1.6 percent. Three out years SY 24/25, 25/26 and 26/27 ADA is projected at 95% due to post-pandemic attendance recovery. Enrollment can fluctuate due to factors such as population growth, inter-district transfers in or out, economic conditions, and housing values. Losses in enrollment will cause the district to lose operating revenue without necessarily permitting the district to make adjustments in fixed operating costs.
- ❖ Fiscal year 24/25 is the final year of the two-year labor agreement agreed upon in Fiscal Year 23/24. 70% of COLA or .075% is the net effect of these increases and the total impact for 24/25 is \$ 49,996 for all unit groups.
- ❖ Fiscal Year 25/26 and Fiscal Year 26/27 have another two-year agreement settled for all groups. 4% for 25/26 and 90% of enacted COLA for 26/27.
- ❖ The California State Teachers' Retirement System (CalSTRS) projected employer contribution rate for 24/25 is 19.10%. The California Public Employees' Retirement System (CalPERS) projected employer contribution rate for 24/25 is 27.05%.

All of these factors were considered in preparing the District's budget for the 2025-26 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Office, Biggs Unified School District, 300 B Street, Biggs, CA 95917-9732.

BIGGS UNIFIED SCHOOL DISTRICT**STATEMENT OF NET POSITION****JUNE 30, 2025**

(\$ Amounts in thousands)

| | | |
|--|----|-----------|
| ASSETS | | |
| Deposits and investments | \$ | 15,885 |
| Accrued receivables | | 369 |
| Stores inventory | | 2 |
| Prepaid expenses | | 19 |
| Capital assets, not depreciable | | 283 |
| Capital assets, depreciable, net | | 14,054 |
| Total Assets | | 30,612 |
| Deferred outflows of resources | | 1,877 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | \$ 32,489 |
| LIABILITIES | | |
| Accrued payables | \$ | 894 |
| Unearned revenue | | 6 |
| Current portion of long-term liabilities | | 9 |
| Non-current portion of long-term liabilities | | 14,993 |
| Total Liabilities | | 15,902 |
| Deferred inflows of resources | | 911 |
| NET POSITION | | |
| Net investment in capital assets | | 8,309 |
| Restricted for | | |
| Capital projects | | 6,054 |
| Debt service | | 296 |
| Educational programs | | 1,746 |
| Unrestricted net position (Deficit) | | (729) |
| Total Net Position | | 15,676 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION | | \$ 32,489 |

The accompanying notes are an integral part of these financial statements.

BIGGS UNIFIED SCHOOL DISTRICT

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

| | | Program Revenues | | | Net (Expenses) |
|---|------------------|-------------------------|--|--|---|
| Function/Programs | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Revenue and Changes in Net Position |
| Instruction | \$ 5,055 | \$ - | \$ 1,139 | \$ 12 | \$ (3,904) |
| Instruction - Related services | | | | | |
| Instructional services and administration | 154 | - | 58 | 1 | (95) |
| Instructional library, media, and technology | 230 | - | 40 | - | (190) |
| School site administration | 570 | - | 23 | - | (547) |
| Pupil Services | | | | | |
| Home-to-school transportation | 361 | - | - | - | (361) |
| Food service | 468 | 2 | 546 | 3 | 83 |
| All other pupil services | 526 | - | 221 | 3 | (302) |
| General Administration | | | | | |
| Centralized data processing | 12 | - | - | | (12) |
| All other general administration | 1,028 | - | 99 | 1 | (928) |
| Plant services | 1,060 | - | 146 | 1 | (913) |
| Ancillary services | 301 | 240 | 4 | 2 | (55) |
| Community services | 56 | - | - | - | (56) |
| Debt service - interest | 313 | - | - | - | (313) |
| Transfers between agencies | 581 | - | 242 | 4 | (335) |
| Total | \$ 10,715 | \$ 242 | \$ 2,518 | \$ 27 | (7,928) |
| General revenues | | | | | |
| Taxes and subventions | | | | | |
| Taxes levied for general purposes | | | | | 3,408 |
| Federal and state aid not restricted for specific purposes | | | | | 3,909 |
| Interest and investment earnings | | | | | 651 |
| Miscellaneous | | | | | 289 |
| Subtotal, General Revenue | | | | | 8,257 |
| CHANGE IN NET POSITION | | | | | 329 |
| Net Position - Beginning (Restated) | | | | | 15,347 |
| Net Position - Ending | | | | | \$ 15,676 |

The accompanying notes are an integral part of these financial statements.

BIGGS UNIFIED SCHOOL DISTRICT

**GOVERNMENTAL FUNDS'
BALANCE SHEETS
JUNE 30, 2025**

| | General Fund | Building Fund | Non-Major Governmental Funds | Total Governmental Funds |
|---|---------------------|----------------------|---|---|
| ASSETS | | | | |
| Cash and equivalents | \$ 9,140,748 | \$ 5,869,773 | \$ 874,903 | \$ 15,885,424 |
| Accrued receivables | 244,962 | 62,003 | 62,088 | 369,053 |
| Due from other funds | 13,075 | - | - | 13,075 |
| Stores inventory | - | - | 2,448 | 2,448 |
| Prepaid expenditures | 17,316 | - | 1,572 | 18,888 |
| TOTAL ASSETS | \$ 9,416,101 | \$ 5,931,776 | \$ 941,011 | \$ 16,288,888 |
| LIABILITIES | | | | |
| Accrued liabilities | \$ 786,660 | \$ 8,300 | \$ 2,355 | \$ 797,315 |
| Due to other funds | - | - | 13,075 | 13,075 |
| Unearned revenue | 5,827 | - | - | 5,827 |
| Total Liabilities | 792,487 | 8,300 | 15,430 | 816,217 |
| FUND BALANCE | | | | |
| Nonspendable | 19,316 | - | 4,020 | 23,336 |
| Restricted | 1,250,984 | 5,923,476 | 921,295 | 8,095,755 |
| Committed | 1,565,571 | - | - | 1,565,571 |
| Assigned | 579,784 | - | 266 | 580,050 |
| Unassigned | 5,207,959 | - | - | 5,207,959 |
| Total Fund Balance | 8,623,614 | 5,923,476 | 925,581 | 15,472,671 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 9,416,101 | \$ 5,931,776 | \$ 941,011 | \$ 16,288,888 |

The accompanying notes are an integral part of these financial statements.

BIGGS UNIFIED SCHOOL DISTRICT**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEETS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2025**

*(\$ Amounts in thousands)***Total Fund Balance - Governmental Funds** \$ 15,473

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

| | | |
|---|-----------|--------|
| Capital assets relating to governmental activities, at historical cost: | \$ 21,697 | |
| Accumulated depreciation: | (7,360) | 14,337 |

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturred interest owing at the end of the period was:

(97)

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

| | | |
|-------------------------------|-------|----------|
| Net Pension Liability (Asset) | 6,074 | |
| Net OPEB Obligation | 2,876 | |
| Compensated absences payable | 24 | |
| Leases payable | 28 | |
| Premium on bonds | 344 | (15,346) |

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

| | |
|---|-------|
| Deferred outflows of resources relating to pensions | 1,877 |
| Deferred inflows of resources relating to pensions | (568) |

Total Net Position - Governmental Activities: \$ 15,676

The accompanying notes are an integral part of these financial statements.

BIGGS UNIFIED SCHOOL DISTRICT

GOVERNMENTAL FUNDS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2025**

| | General Fund | Building Fund | Non-Major Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|------------------------------------|--------------------------------|
| REVENUES | | | | |
| LCFF sources | \$ 7,183,865 | \$ - | \$ - | \$ 7,183,865 |
| Federal sources | 501,003 | - | 351,246 | 852,249 |
| Other state sources | 1,195,612 | - | 198,490 | 1,394,102 |
| Other local sources | 1,224,663 | 96,616 | 293,771 | 1,615,050 |
| Total Revenues | 10,105,143 | 96,616 | 843,507 | 11,045,266 |
| EXPENDITURES | | | | |
| Current | | | | |
| Instruction | 4,967,689 | - | - | 4,967,689 |
| Instruction - Related services | | | | |
| Supervision of instruction and administration | 164,443 | - | - | 164,443 |
| Instructional library, media, and technology | 230,654 | - | - | 230,654 |
| School administration | 599,224 | - | - | 599,224 |
| Pupil Services | | | | |
| Transportation | 319,055 | - | - | 319,055 |
| Food services | 85,891 | - | 431,984 | 517,875 |
| All other pupil services | 544,672 | - | - | 544,672 |
| General Administration | | | | |
| All other general administration | 1,048,093 | - | 13,075 | 1,061,168 |
| Plant services | 1,053,446 | 8,140 | 11,516 | 1,073,102 |
| Ancillary services | 55,825 | - | 225,964 | 281,789 |
| Community services | 56,149 | - | - | 56,149 |
| Transfers to other agencies | 580,780 | - | - | 580,780 |
| Facilities acquisition and construction | 45,900 | - | - | 45,900 |
| Debt service | | | | |
| Interest / issuance costs | 1,678 | 219,620 | - | 221,298 |
| Principal | 29,197 | - | - | 29,197 |
| Total Expenditures | 9,782,696 | 227,760 | 682,539 | 10,692,995 |
| Excess (Deficiency) of Revenues Over Expenditures | 322,447 | (131,144) | 160,968 | 352,271 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sources | - | 6,054,620 | 292,189 | 6,346,809 |
| NET CHANGE IN FUND BALANCE | 322,447 | 5,923,476 | 453,157 | 6,699,080 |
| Beginning balance (Restated) | 8,301,167 | - | 472,424 | 8,773,591 |
| Ending balance | \$ 8,623,614 | \$ 5,923,476 | \$ 925,581 | \$ 15,472,671 |

The accompanying notes are an integral part of these financial statements.

BIGGS UNIFIED SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

(Amounts in thousands)

| | | |
|---|-----------|--------------|
| Net Change in Fund Balances - Governmental Funds | \$ | 6,699 |
|---|-----------|--------------|

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

| | | |
|-------------------------------------|-------|-------|
| Expenditures for capital outlay: \$ | 118 | |
| Depreciation expense: | (521) | (403) |

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

29

Debt proceeds:

In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(6,347)

The accompanying notes are an integral part of these financial statements.

BIGGS UNIFIED SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES,
Continued
FOR THE YEAR ENDED JUNE 30, 2025**

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (96)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was: (3)

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 398

Postemployment benefits other than pensions ("OPEB"):

In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: 48

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: 4

| | | |
|--|-----------|------------|
| Change in net position of Governmental Activities | \$ | 329 |
|--|-----------|------------|

The accompanying notes are an integral part of these financial statements.

BIGGS UNIFIED SCHOOL DISTRICT

**FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025**

| | Foundation Private-Purpose Trust Fund |
|---|--|
| ASSETS | |
| Cash and equivalents | \$ 378,721 |
| Investments | 423,388 |
| TOTAL ASSETS | \$ 802,109 |
| LIABILITIES | |
| Accrued liabilities | \$ 300 |
| NET POSITION | |
| Restricted | 801,809 |
| TOTAL LIABILITIES AND NET POSITION | \$ 802,109 |

The accompanying notes are an integral part of these financial statements

BIGGS UNIFIED SCHOOL DISTRICT

**FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025**

| | Foundation Private-Purpose Trust Fund |
|---|--|
| ADDITIONS | |
| Revenue from the use of money | \$ 67,964 |
| Other revenue | 13,100 |
| Total Additions | 81,064 |
| DELETIONS | |
| Professional/Consulting Services and Operating Expenditures | 29,750 |
| CHANGE IN NET POSITION | 51,314 |
| Net Position - Beginning | 750,495 |
| Net Position - Ending | \$ 801,809 |

The accompanying notes are an integral part of these financial statements

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 - A. Description of Financial Statements

The accompanying financial statements of the Biggs Unified School District have been prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), as prescribed by the Governmental Accounting Standards Board ("GASB"). The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Education Code §41010 requires local educational agencies ("LEAs") to follow the definitions, instructions, and procedures in the California School Accounting Manual. The manual provides accounting policies and procedures, as well as guidance in implementing those policies and procedures, which include basis of accounting, revenue and expenditure recognition, fund types, types of transactions, methods of posting transactions, including adjusting entries, documentation required to substantiate certain transactions, year-end closing process, including the recording of accruals and deferrals.

1 - B. Financial Reporting Entity

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District. For Biggs Unified School District, this includes general operations, food service, and student related activities of the District.

Related Entity. The Biggs Educational Foundation (the Foundation) is a legally separate organization, which provides scholarship awards to the students of Biggs Unified School District. While the Superintendent is a financial officer, scholarships are awarded based on a pre-determined set of criteria. Ultimately the board is the final say in the operations. Ultimately, the District cannot appoint any members of the Foundation's governing board, nor is it a benefit or burden to the District, or fiscally dependent on the District. Therefore, it is disclosed here, but the financial statements of the Foundation are separately issued by the Foundation.

Joint Powers Authority ("JPA"). The District is associated with one JPA directly and two JPAs indirectly through BSSP. These organizations do not meet the criteria for inclusion as a component unit of the District. Additional information is presented in Note 12 to the financial statements. These organizations are:

- ❖ Butte Schools Self-Funded Program ("BSSP")
- ❖ North Valley Schools Insurance Group ("NVSIG")
- ❖ Schools Excess Liability Fund ("SELF")

1 - C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government ("the District") and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – *governmental* and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Fiduciary funds are used to account for assets held by the LEA in a trustee or agency capacity for others that cannot be used to support the LEA's own programs.

Major Governmental Funds

General Fund. This is the chief operating fund for all LEAs. It is used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.

Building Fund. This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* §15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* §17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* §41003).

Non-Major Governmental Funds

Special Revenue Funds Special revenue funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

Student Activity Special Revenue Fund. This fund may be used by authorizing LEAs to account separately for the associated student body ("ASB") activities of LEA that would otherwise be reported in the authorizing LEA's general fund. The student body accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code* §48930–§48938).

Cafeteria Special Revenue Fund. This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code* §38090–§38093). The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (*Education Code* §38091 and §38100).

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Capital Project Funds. Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Capital Facilities Fund. This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* §17620–§17626). The authority for these levies may be county/city ordinances (*Government Code* §65970–§65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund (*Government Code* §66006).

Special Reserve Fund for Capital Outlay Projects. This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code* §42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to fund 21, 25, 30, 35, or 49. Other authorized resources that may be deposited to the Special Reserve Fund for Capital Outlay Projects (Fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* §17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* §41003).

Debt Service Funds. Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Bond Interest and Redemption Fund. This fund is used for the repayment of bonds issued for an LEA (*Education Code* §15125–§15262). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund (Fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund (Fund 51) of the LEA. The county auditor maintains control over the LEA's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

Debt Service Fund. This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt.

Fiduciary Funds

Trust and Custodial Funds. Trust and Custodial funds are used to account for assets held in a fiduciary capacity for others that cannot be used to support the LEA's own programs.

Foundation Private-Purpose Trust Fund. This fund is used to account separately for gifts or bequests per *Education Code* §41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

1 - D. Basis of Accounting – Measurement Focus

Government-Wide and Fiduciary Financial Statements. The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Net Position should be reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their net position use.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Governmental Funds. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. All other revenue items are considered to be measurable and available only when the District receives cash. Local Control Funding Formula ("LCFF"), property taxes, and grant awards are recorded the same as what is described for Government-Wide Statements. Expenditures generally are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, early retirement and postemployment healthcare benefits and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Eliminating Internal Activity. Transactions between funds that would be treated as revenues, expenditures, or expenses if they involve entities external to the District are accounted for as revenues, expenditures, or expenses in the funds. At year-end, outstanding balances between funds are reported in the fund financial statements. Amounts reported in the funds as Due to or Due from Other Funds are.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

Estimates. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1 - E. Assets, Liabilities, and Net Position and Fund Balances

Deposits and Investments. The cash balances of substantially all funds are pooled and invested by the Butte County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are reported at fair value at June 30, 2025, based on market prices. The individual funds' portions of the pool's fair value are presented as "Cash in County." Earnings on cash in county are apportioned and paid or credited to the funds quarterly based on the average daily balance of each participating fund.

Fair Value. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Acquisition Value. The price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

Inventories and Prepaid Items. Inventories such as school supplies are recorded at cost and valued using the weighted-average cost method. They then become expenditures/expenses of the funds when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Capital Assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Depreciation of capital assets is computed and recorded by the straight-line method over the following estimated useful life:

| <u>Asset Class</u> | <u>Estimated Useful Life</u> |
|--------------------|------------------------------|
| Buildings | 10 – 50 |
| Site Improvements | 10 – 20 |
| Equipment | 5 – 20 |

Interfund Balances. On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

Accrued Liabilities and Long-Term Obligations. All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

However, claims and judgments and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as liabilities in the governmental fund financial statements when due.

Compensated Absences. Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. The current portion of the liability is not reported.

Employee's sick leave balance may be converted to service credit in CalSTRS or CalPERS. It is generally more likely than not that the sick leave balance at June 30 will be converted to service credit, therefore credit for unused sick leave is considered part of the pension liability.

Pensions. For purposes of measuring the net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the fiduciary net positions of both the California State Teacher's Retirement System ("CalSTRS") and California Public Employee Retirement System ("CalPERS") and additions to/deductions from CalSTRS' and CalPERS' fiduciary net positions have been determined on the same basis as they are reported by CalSTRS and CalPERS, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Balance. Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – The portion of fund balance reflecting assets not in spendable form, either because they will never convert to cash (such as prepaid items) or must remain intact pursuant to legal or contractual requirements (such as the revolving account or principal of a permanent endowment).

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued

JUNE 30, 2025

Restricted – The portion of fund balance representing resources subject to legally enforceable constraints externally imposed either by resource providers (e.g., grantors or creditors) or by law through constitutional provisions or enabling legislation.

Committed – The portion of fund balance representing resources whose use is constrained by limitations self-imposed by the LEA through formal action of its highest level of decision-making authority. The constraints can be modified or removed only through the same process by which they were imposed. The action imposing the constraint must be made by the end of the reporting period. The actual amounts may be determined at a later date, prior to the issuance of the financial statements.

Assigned – The portion of fund balance representing resources that are intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed. Intent may be established either by the LEA's highest level of decision-making authority or by a designated body or official. Constraints giving rise to assigned fund balance may be imposed at any time before the financial statements are issued. The constraints may be modified or removed by a process less formal than is required to remove constraints that give rise to committed fund balance. In governmental fund types other than the general fund, this is the residual fund balance classification.

Unassigned – In the general fund, residual fund balance in excess of amounts reported in the nonspendable, restricted, committed, or assigned fund balance classifications and net of Reserve for Economic Uncertainties. In all governmental funds including the general fund, the excess of nonspendable, restricted, and committed fund balance over total fund balance (deficits). Assigned amounts must be reduced or eliminated if a deficit exists.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net Position. Net Position represents the difference of assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net Position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The District has related debt outstanding as of June 30, 2025. Net Position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The district-wide financial statements report \$8.1 million of restricted net position.

1 - F. Revenues, Expenditures/Expense

Revenues – Exchange and Non-Exchange Transactions. The LCFF and other state apportionments are government mandated non-exchange transactions and are recognized when all eligibility requirements have been met. When the annual calculation of the LCFF is made and the District's actual tax receipts, as reported by the county auditor, is subtracted the result determines the annual state aid to which the LEA is entitled. If the difference between the calculated annual state aid and the state aid received on the second principal apportionment is positive a receivable is recorded, and if it is negative a payable is recorded.

The District recognizes property tax revenues actually received as reported on California Department of Education ("CDE")'s Principal Apportionment Data Collection Software, used by county offices of education and county auditors to report school district and county taxes. The District makes no accrual for property taxes receivable as of June 30.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

The District receives grant awards that are "reimbursement type" or "expenditure driven." The eligibility requirements of these awards have not been met until the LEA has made the required expenditures of the grant within the time period specified by the grantor. Revenue is recognized in the period in which the qualifying expenditures are made. Cash received but unspent at the end of the fiscal period is booked as a liability, and revenue is reduced to the amount that has been expended.

The District also receives funds for which they have fulfilled specific eligibility requirements or have provided a particular service. Once the LEAs have provided these services, they have earned the revenue provided. Any unspent money may be carried to the next year to be expended for the same restricted purposes. Revenue is recognized in the period that the service is provided, and any carryover becomes a part of the LEA's ending fund balance.

Unearned Revenue. Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures. On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

NOTE 2 – DEPOSITS AND INVESTMENTS

2 - A. Summary of Deposit and Investment Balances

Cash and investments as of June 30, 2025 consist of the following:

| | Governmental Activities | Fiduciary Activities | Total |
|--|----------------------------|-------------------------|----------------------|
| Deposits in financial institutions | 135,458 | 92,723 | \$ 228,181 |
| Cash in county | 15,749,966 | 285,998 | 16,035,964 |
| Mutual funds | - | 423,388 | 423,388 |
| Total Cash and Cash Equivalents | \$ 15,885,424 | \$ 802,109 | \$ 16,687,533 |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

2 - B. Policies and Practices

| INVESTMENT TYPE | MAX. MATURITY | MAX % OF PORTFOLIO | MIN QUALITY | GOV'T CODE §§ |
|---|------------------|--|--|------------------------------|
| Local Agency Bonds | 5 years | None | None | 53601(a) |
| U.S. Treasury Obligations | 5 years | None | None | 53601(b) |
| State Obligations— CA And Others | 5 years | None | None | 53601(d) |
| CA Local Agency Obligations | 5 years | None | None | 53601(e) |
| U.S Agency Obligations | 5 years | None | None | 53601(f) |
| Bankers' Acceptances | 180 days | 40% ^g | None | 53601(g) |
| Commercial Paper— Non-Pooled Funds | 270 days or less | 25% of the agency's money | Highest letter and number rating by an NRSRO | 53601(h)(2)(C) |
| Commercial Paper— Pooled Funds | 270 days or less | 40% of the agency's money | Highest letter and number rating by an NRSRO | 53635(a)(1) |
| Negotiable Certificates of Deposit | 5 years | 30% ^h | None | 53601(i) |
| Non-negotiable Certificates of Deposit | 5 years | None | None | 53630 et seq. |
| Placement Service Deposits | 5 years | 50% ^k | None | 53601.8 and 53635.8 |
| Placement Service Certificates of Deposit | 5 years | 50% ^k | None | 53601.8 and 53635.8 |
| Repurchase Agreements | 1 year | None | None | 53601(j) |
| Reverse Repurchase Agreements and Securities Lending Agreements | 92 days | 20% of the base value of the portfolio | None | 53601(j) |
| Medium-Term Notes | 5 years or less | 30% | "A" rating category or its equivalent or better | 53601(k) |
| Mutual Funds And Money Market Mutual Funds | N/A | 20% | Multiple | 53601(l) and 53601.6(b) |
| Collateralized Bank Deposits | 5 years | None | None | 53630 et seq. and 53601(n) |
| Mortgage Pass-Through and Asset-Backed Securities | 5 years or less | 20% | "AA" rating category or its equivalent or better | 53601(o) |
| County Pooled Investment Funds | N/A | None | None | 27133 |
| Joint Powers Authority Pool | N/A | None | Multiple | 53601(p) |
| Local Agency Investment Fund ("LAIF") | N/A | None | None | 16429.1 |
| Voluntary Investment Program Fund | N/A | None | None | 16340 |
| Supranational Obligations | 5 years or less | 30% | "AA" rating category or its equivalent or better | 53601(q) |
| Public Bank Obligations | 5 years | None | None | 53601(r), 53635(c) and 57603 |

Investment in County Treasury. The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* §41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

2 - C. Cash Deposits

Credit Risk. As of June 30, 2025, the District's investment risks are as follows:

| Investment Type: | S & P Rating | Maturity (Days) | Fair Value Level | Fair Value |
|----------------------------|--------------|-----------------|------------------|----------------------|
| Cash in county | A - AA+ | 566 | 2 | \$ 16,035,964 |
| Money market / mutual fund | NR | 1 | 1 | 423,388 |
| Total | | | | \$ 16,459,352 |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Custodial Credit Risk. There is a risk that, in the event of a bank failure, the District's deposits may not be returned. The District's deposit policy requires that all deposits are covered by the Federal Depository Insurance Corporation ("FDIC") or are collateralized as required by Statutes of the State. As of June 30, 2025, the bank balances totaled \$221,405, all of which were insured through the FDIC.

2 - D. Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District has \$423,388 in mutual funds. There is a risk that, in the event of a counterparty failure, the District's investments may not be returned. As of June 30, 2025, of the total investment balance was insured through the Securities Investor Protection Corporation ("SIPC").

NOTE 3 – ACCRUED RECEIVABLES

Receivables at June 30, 2025, were as follows:

| | General Fund | Building Fund | Non-Major Governmental Funds | Total Governmental Activities |
|---------------------|-------------------|------------------|------------------------------------|-------------------------------------|
| Federal Government | | | | |
| Categorical aid | \$ 104,165 | \$ - | \$ 40,996 | \$ 145,161 |
| State Government | | | | |
| Categorical aid | 29,570 | - | 21,092 | 50,662 |
| Lottery | 38,231 | - | - | 38,231 |
| Bond earnings | - | 62,003 | - | 62,003 |
| Local categorical | 32,504 | - | - | 32,504 |
| Other Local Sources | 40,492 | - | - | 40,492 |
| Total | \$ 244,962 | \$ 62,003 | \$ 62,088 | \$ 369,053 |

All receivables are considered by management collectible in full.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

| | Balance | | Balance | |
|--|---------------------------|---------------|-----------|---------------|
| | (\$ Amounts in thousands) | July 01, 2024 | Additions | June 30, 2025 |
| Capital assets not being depreciated | | | | |
| Land | \$ | 283 | \$ - | \$ 283 |
| Capital assets being depreciated | | | | |
| Land improvements | | 3,595 | 20 | 3,615 |
| Buildings & improvements | | 15,129 | - | 15,129 |
| Furniture & equipment | | 2,572 | 98 | 2,670 |
| Total Capital Assets Being Depreciated | | 21,296 | 118 | 21,414 |
| Less Accumulated Depreciation | | | | |
| Land improvements | | 815 | 121 | 936 |
| Buildings & improvements | | 4,511 | 269 | 4,780 |
| Furniture & equipment | | 1,513 | 131 | 1,644 |
| Total Accumulated Depreciation | | 6,839 | 521 | 7,360 |
| Depreciable Capital Assets, net | \$ | 14,457 | \$ (403) | \$ 14,054 |
| Total Capital Assets, net | \$ | 14,740 | \$ (403) | \$ 14,337 |
| Depreciation expense: | (\$ Amount in thousands) | | | |
| Instruction | | | \$ 359 | |
| Home-to-school transportation | | | 56 | |
| Food service | | | 10 | |
| All other pupil services | | | 1 | |
| Centralized data processing | | | 12 | |
| All other general administration | | | 18 | |
| Plant services | | | 46 | |
| Ancillary services | | | 19 | |
| | | | \$ 521 | |

NOTE 5 – INTERFUND BALANCES AND ACTIVITY

Balances due to/from other funds at June 30, 2025, consist of the following:

| | Due To Other Funds | Due From Other Funds |
|------------------------------|--------------------|-------------------------|
| | | General Fund |
| Non-Major Governmental Funds | | \$ 13,075 |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

The Cafeteria Fund owes the General Fund for indirect costs \$ 13,075

NOTE 6 – ACCRUED PAYABLES

Payables at June 30, 2025, were as follows:

| | General Fund | Building Fund | Non-Major Governmental Funds | District-Wide | Total Governmental Activities | Foundation Private- Purpose Trust Fund |
|-----------------------------|-------------------|-----------------|------------------------------------|------------------|-------------------------------------|---|
| Payroll and payroll related | \$310,854 | \$ - | \$ - | \$ - | \$ 310,854 | \$ - |
| LCFF / EPA | 290,062 | - | - | - | 290,062 | - |
| Vendors payable | 61,212 | 8,300 | 2,355 | - | 71,867 | - |
| Special education | 83,872 | - | - | - | 83,872 | - |
| Interest payable | - | - | - | 97,000 | 97,000 | - |
| Grant repayment | 40,660 | - | - | - | 40,660 | - |
| Other | - | - | - | - | - | 300 |
| Total | \$ 786,660 | \$ 8,300 | \$ 2,355 | \$ 97,000 | \$ 894,315 | \$ 300 |

NOTE 7 – UNEARNED REVENUES

Unearned revenue at June 30, 2025, were as follows:

| | General Fund |
|-----------------|-----------------|
| Federal sources | \$ 644 |
| State sources | 5,183 |
| Total | \$ 5,827 |

NOTE 8 – LONG-TERM LIABILITIES

8 - A. Long-Term Liabilities Summary

Long-term liability activity for the year ended June 30, 2025 was as follows:

| | Balance July 01, 2024 | Additions | Deductions | Balance June 30, 2025 | Balance Due in One Year |
|---------------------------|--------------------------|-----------------|---------------|--------------------------|----------------------------|
| (\$ Amounts in thousands) | | | | | |
| General obligation bonds | \$ - | \$ 6,000 | \$ - | \$ 6,000 | \$ - |
| Net Pension Liability | 6,602 | - | 528 | 6,074 | - |
| Net OPEB Obligation | 2,924 | 1 | 49 | 2,876 | - |
| Compensated absences | 21 | 3 | - | 24 | - |
| Leases payable | 57 | - | 29 | 28 | 9 |
| Total | \$ 9,604 | \$ 6,004 | \$ 606 | \$ 15,002 | \$ 9 |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

8 - B. General Obligation ("GO") Bonds

The Election of 2024, Series 2025 (the "Series 2025 Bonds") are being issued by the District pursuant to a resolution of the Board of Trustees of the District, adopted on January 8, 2025. Proceeds of the Series 2025 Bonds will be applied to (i) finance specific construction, reconstruction, rehabilitation, or replacement projects approved by the voters of the District, and (ii) pay costs of issuance of the Series 2025 Bonds, as further described herein. The Series 2025 Bonds were authorized at an election of the voters of the District held on November 5, 2024, at which at least 55% of the voters voting on the proposition authorized the issuance and sale of \$16,500,000 aggregate principal amount of bonds of the District.

| (\$ Amounts in thousands) | | | Bonds | | Bonds | |
|---------------------------|---------------|---------------|----------------|---------------------------|----------|---------------------------|
| Issue Date | Maturity Date | Interest Rate | Original Issue | Outstanding June 30, 2024 | Issued | Outstanding June 30, 2025 |
| 2025 | 2054 | 4.0% - 5.0% | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 |

The Series 2025 Bonds are payable from *ad valorem* property taxes to be levied within the District pursuant to the California Constitution and other State law. The Board of Supervisors of the County is empowered and obligated to levy *ad valorem* property taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of principal of and interest on the Series 2025 Bonds.

The Series 2025 Bonds will be issued as current interest bonds, in denominations of \$5,000 principal amount or any integral multiple thereof, as set forth on the inside front cover page hereof. Interest on the Series 2025 Bonds is payable on each February 1 and August 1 to maturity or earlier redemption thereof, commencing August 1, 2025. Principal of the Series 2025 Bonds is payable on August 1 in each of the years and in the amounts set forth below:

| (\$ Amounts in thousands) | | GO Bond | | | |
|---------------------------|-----------------|-----------------|-----------------|------------------|--|
| Year Ending June 30, | Maturity | Sinking Fund | Interest | Total | |
| 2026 | \$ - | \$ - | 258 | \$ 258 | |
| 2027 | 175 | 175 | 281 | 456 | |
| 2028 | 65 | 65 | 275 | 340 | |
| 2029 | - | - | 274 | 274 | |
| 2030 | - | - | 274 | 274 | |
| 2031 - 2035 | - | - | 1,369 | 1,369 | |
| 2036 - 2040 | 420 | 420 | 1,331 | 1,751 | |
| 2041 - 2045 | 990 | 990 | 1,152 | 2,142 | |
| 2046 - 2050 | 1,705 | 1,705 | 846 | 2,551 | |
| 2051 - 2055 | 2,645 | 2,645 | 354 | 2,999 | |
| Total | \$ 6,000 | \$ 6,000 | \$ 6,414 | \$ 12,414 | |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

8 - C. Pension Liabilities

The District's pension activities between the District and Cal STRS and Cal PERS for the year ended June 30, 2025, resulted in net pension obligations and other related balances as follows:

| <i>(\$ Amounts in thousands)</i> | Cal STRS | Cal PERS | Total |
|---|-------------------|-------------------|-------------------|
| District's proportionate share of the net pension liability | \$ (3,557) | \$ (2,517) | \$ (6,074) |
| Deferred Outflows of Resources | 1,138 | 739 | 1,877 |
| Deferred Inflows of Resources | (241) | (327) | (568) |
| Effect on Net Position | \$ (2,660) | \$ (2,105) | \$ (4,765) |

See Note 9 for additional information regarding the pension plans and activities.

8 - D. Other Postemployment Benefits

The District is responsible for two OPEB plans, one the District offered and one due to GASB No. 75, offered by Cal STRS. For the year ended June 30, 2025, this resulted in a total OPEB obligation of:

| <i>(\$ Amounts in thousands)</i> | Cal STRS | District OPEB | Total |
|----------------------------------|-----------------|----------------------|--------------|
| District's OPEB liability | \$ 21 | \$ 2,855 | \$ 2,876 |

See Note 10 for additional information regarding the pension plans and activities.

8 - E. Compensated Absences

The District's liability for accumulated annual leave, including the employer share of pension benefits and payroll taxes, was \$24,000 on June 30, 2025.

8 - F. Leases Payable

The District leases equipment with a historical cost of \$53,373 and accumulated depreciation of \$21,286 under the lease arrangements. The interest rate on the financing is 3.45% per annum. Lease payments at June 30, 2025, are as follows:

| Year Ending June 30, | <i>(\$ Amounts in thousands)</i> | Principal | Interest | Total |
|-----------------------------|----------------------------------|------------------|-----------------|--------------|
| 2026 | \$ | 9 | \$ 1 | \$ 9 |
| 2027 | | 9 | 1 | 9 |
| 2028 | | 10 | 0 | 10 |
| Total | \$ | 28 | \$ 2 | \$ 28 |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

NOTE 9 – DEFINED BENEFIT PENSIONS

9 - A. CalSTRS

Plan Description. CalSTRS administers a hybrid retirement system consisting of a defined benefit plan, two defined contribution plans, a postemployment benefit plan, and a fund used to account for ancillary activities associated with various deferred compensation plans and programs:

- ❖ State Teachers' Retirement Plan ("STRP")
- ❖ CalSTRS Pension 2
 - 403(b) plan
 - 457(b) plan
- ❖ Medicare Premium Payment ("MPP") Program
- ❖ Teachers' Deferred Compensation Fund ("TDCF")

CalSTRS provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system. The Teachers' Retirement Law (California *Education Code* § 22000 et seq.), as enacted and amended by the California Legislature, established these plans and CalSTRS as the administrator. The terms of the plans may be amended through legislation.

The STRP is a multiple employer, cost-sharing defined benefit plan comprised of four programs: Defined Benefit ("DB") Program, Defined Benefit Supplement ("DBS") Program, Cash Balance Benefit ("CBB") Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP. CalSTRS issues a publicly available financial report that can be obtained at <https://www.calstrs.com/files/d83bd9800/ACFR2023-24.pdf>.

Benefits Provided. The STRP DB Program is based on a formula set by law using your age, service credit and final compensation:

- ❖ CalSTRS 2% at 60 (the age factor gradually decreases to 1.1% at age 50 if you retire before age 60, and increases to a maximum 2.4% at age 63 if you retire after age 60): Members first hired on or before December 31, 2012. At age 50 with at least 30 years of service credit or age 55 with five years of service credit.
- ❖ CalSTRS 2% at 62 (the age factor gradually decreases to 1.16% at age 55 if you retire before age 62 and increases to a maximum 2.4% at age 65 if you retire after age 62): Members first hired on or after January 1, 2013, At age 55 with at least five years of service.

The 2%, also known as the age factor, refers to the percentage of your final compensation that you will receive as a retirement benefit for every year of service credit. Other differences between the two benefit structures are final compensation, age factors, normal retirement age, creditable compensation cap and contribution rate. In addition, 2% at 62 members aren't eligible for benefit enhancements, the Reduced Benefit Election or the CalSTRS Replacement Benefits Program.

Member's Contribution Rates:

| Effective Date | 2% at 60 Members | 2 % at 62 Members |
|----------------|------------------|-------------------|
| July 1, 2016 | 10.25% | 10.205% |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Employer's Contribution Rates:

| Effective date | Base rate | Supplemental rate per CalSTRS Funding Plan | Total rate |
|------------------------------|-----------|--|--------------|
| July 1, 2024 | 8.250% | 10.850% | 19.100% |
| July 1, 2025 – June 30, 2046 | 8.250% | ¹ | ¹ |
| July 1, 2046 | 8.250% | Increase from AB 1469 not applicable in 2046–47 and beyond | |

¹ The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.25% and no lower than 8.25%.

District contributions to the pension plan from the District was \$648,735 for the year ended June 30, 2025.

State's Contribution Rates:

| Effective date | Base rate | Supplemental rate per CalSTRS Funding Plan | SBMA funding ¹ | Total |
|------------------------------|-----------|--|---------------------------|--------------|
| July 1, 2024 | 2.017% | 6.311% | 2.500% | 10.828% |
| July 1, 2025 – June 30, 2046 | 2.017% | ¹ | 2.500% | ¹ |
| July 1, 2046 | 2.017% | ² | 2.500% | ² |

¹ The board has limited authority to adjust state contribution rates annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, supplemental contribution rate imposed would be reduced to 0%.

² From July 1, 2046, and thereafter, the board has limited authority to adjust the state contribution rate to fund the normal cost deficit or the unfunded obligation. The board cannot adjust the supplemental rate by more than 0.25% per year, and the supplemental rate may not exceed 1.505% in total. If there is neither an unfunded obligation nor a normal cost deficit, the supplemental contribution rate would be reduced to 0%.

STRP Contributions for DBS Program. For creditable service performed by DB Program members in excess of one year of service credit within one fiscal year, member contributions of either 8% (CalSTRS 2% at 60 members) or 9% (CalSTRS 2% at 62 members) and employer contributions of 8% are credited to the members' nominal DBS Program accounts (up to any applicable compensation cap). For CalSTRS 2% at 60 members only, member contributions of 8% and employer contributions of 8% for compensation as a result of limited-term payments or compensation determined to have been paid to enhance their DB Program benefits are also credited to DBS Program accounts.

STRP Contributions for CBB Program. Employers contribute 4.0% of applicable CBB Program participant salaries. Additionally, employers may enter into a collective bargaining agreement to pay different rates if certain minimum conditions are met.

STRP Contributions for RB Program. The RB Program is an excess benefits arrangement for DB Program members that is administered as a qualified excess benefit arrangement through a separate pension program apart from the other three STRP programs. Employer contributions that would otherwise be credited to the DB Program each month are instead credited to the RB Program to fund monthly program costs.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

| | | |
|---|----------------------------------|--------------|
| | <i>(\$ Amounts in thousands)</i> | |
| District's proportionate share of the net pension liability | \$ | 3,557 |
| State's proportionate share of the net pension liability associated with the District | | 1,119 |
| Total | \$ | 4,676 |

The total pension liability for the STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. At June 30, 2025, the District's proportion was as follows:

| | Jun. 30, 2024 | Jun. 30, 2023 | Difference |
|--|----------------------|----------------------|-------------------|
| Net Pension Liability Allocation Basis | 0.0000530 | 0.0000501 | 0.0000029 |

For the year ended June 30, 2025, the District recognized pension expense of \$383,000 and revenue of \$330,000 for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <i>(\$ Amounts in thousands)</i> | |
|---|---------------------------------------|--------------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ 247 | \$ - |
| Changes of assumptions | - | 227 |
| Net difference between projected and actual earnings on pension plan investments | - | 14 |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 242 | - |
| District contributions subsequent to the measurement date | 649 | - |
| Total | \$ 1,138 | \$ 241 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| | | |
|----------------------------|----------------------------------|---------------|
| | <i>(\$ Amounts in thousands)</i> | |
| Year ended June 30: | | |
| 2026 | \$ 692 | \$ 271 |
| 2027 | 108 | (254) |
| 2028 | 93 | 63 |
| 2029 | 87 | 80 |
| 2030 | 103 | 40 |
| 2031 | 55 | 41 |
| Total | \$ 1,138 | \$ 241 |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Actuarial Assumptions and Discount Rate Information

Actuarial Assumptions. Significant actuarial methods and assumptions used in the financial reporting actuarial valuation to determine the total pension liability as of June 30, 2024, include:

| | |
|--|---|
| Valuation Date | June 30, 2023 |
| Experience Study ¹ | July 1, 2007 – June 30, 2022 |
| Actuarial Cost Method | Entry age actuarial cost method |
| Investment Rate of Return ² | 7.10% |
| Consumer Price Inflation | 2.75% |
| Payroll Growth | 3.50% |
| Post-retirement Benefit Increases | 2% simple for DB (annually) Maintain 85% purchasing power level for DB Not applicable for DBS/CBB |

¹ Both a five-year period (July 1, 2017–June 30, 2022) and 15-year period were considered in the 2024 experience study; however, assumptions were primarily based on the results of the 15-year study. Additional information is available in the 2024 experience analysis report available at CalSTRS.com.

² Net of investment expenses but gross of administrative expenses.

Discount Rate. The discount rate used to measure the total pension liability was 7.10%, which was unchanged from the prior fiscal year. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class/strategy. Expected real rates of return are net of our 2.75% inflation assumption and are derived from best-estimate ranges of 20- to 30-year geometrically linked expected returns. These best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2024 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. The assumed asset allocation and best estimates of the expected rates of return for each major asset class/strategy as of June 30, 2024, are summarized in the following table:

| Asset Class | Assumed Asset Allocation | Long-Term Expected Rate of Return ¹ | Long-Term Expected Rate of Return ^{1,2} |
|----------------------------|--------------------------|--|--|
| Public Equity | 38.0% | 8.00% | 5.25% |
| Real Estate | 15.0% | 6.80% | 4.05% |
| Private Equity | 14.0% | 9.50% | 6.75% |
| Fixed Income | 14.0% | 5.20% | 2.45% |
| Risk Mitigating Strategies | 10.0% | 5.00% | 2.25% |
| Inflation Sensitive | 7.0% | 6.40% | 3.65% |
| Cash/Liquidity | 2.0% | 2.80% | 0.05% |

¹ 20- to 30-year geometric average.

² Real rates of return are net of assumed 2.75% inflation.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate. Presented below is the net pension liability of employer using the current discount rate of 7.10%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

| | Current | | |
|---|-------------|---------------|-------------|
| (\$ Amounts in thousands) | 1% Decrease | Discount Rate | 1% Increase |
| District's proportionate share of the net pension liability | \$ 6,327 | \$ 3,557 | \$ 1,244 |

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report. The components of the net pension liability (NPL) of the STRP for participating employers and the state (nonemployer contributing entity) as of June 30, 2024, are as follows (\$ in millions):

| | |
|---|------------|
| Total Pension Liability | \$ 408,181 |
| Less: STRP Fiduciary Net Position | 341,018 |
| NPL of Employers and the State of California | \$ 67,163 |
| STRP Fiduciary Net Position as a % of the Total Pension Liability | 83.5% |

9 - B. Cal PERS

Plan Description. The Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF B) is administered by the California Public Employees’ Retirement System (CalPERS or the System). Plan membership consists of nonteaching and noncertified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. The Plan excludes school safety members who participate either in the agent multiple-employer defined benefit pension plan or the public agency cost-sharing multiple-employer defined benefit pension plan administered by CalPERS, depending on the number of active members.

The Plan was established to provide retirement, death and disability benefits to nonteaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at <https://www.calpers.ca.gov/sites/default/files/documents/2025/01/acfr-2024.pdf>.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Benefits Provided. The Service Retirement monthly allowance equal to the product of benefit factor, years of service, and final compensation.

- ❖ The *benefit factor* for classic members comes from the 2% at 55 benefit factor table. PEPRAs members hired on or after January 1, 2013 are subject to the 2% at 62 benefit factor table.
- ❖ The *years of service* is the amount credited by CalPERS to a member while he or she is employed in this group (or for other periods that are recognized under the employer's contract with CalPERS). For a member who has earned service with multiple CalPERS employers, the benefit from each employer is calculated separately according to each employer's contract, and then added together for the total allowance. Any unused sick leave accumulated at the time of retirement will be converted to credited service at the rate of 0.004 years of service for each day of sick leave.
- ❖ The *final compensation* is the monthly average of the member's highest 12 consecutive months' full-time equivalent monthly pay (no matter which CalPERS employer paid this compensation). For new PEPRAs members hired after January 1, 2013 final compensation is based on the monthly average of the member's highest 36 consecutive months' full-time equivalent monthly pay. PEPRAs members have a cap on the annual salary that can be used to calculate final compensation for all new members based on the Social Security Contribution and Benefit Base.
- ❖ The employees in this plan may or may not be covered by Social Security. For employees with service prior to January 1, 2001 covered by Social Security, the final compensation is offset by \$133.33 (or by one-third if, the final compensation is less than \$400). For PEPRAs members, the final compensation is not offset.

Contributions. CalPERS required employer contributions to be 27.05% of payroll. The report also reported an employee contribution rate of 7.0% for classic and 8.0% for PEPRAs. Contributions to the pension plan from the District was \$392,393 for the year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The collective total pension liability for the June 30, 2024 measurement period was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. At June 30, 2025, the District reported a liability of \$2,517,000 for its proportionate share of the net pension liability. At June 30, 2025, the District's proportion was as follows:

| | <u>Jun. 30, 2024</u> | <u>Jun. 30, 2023</u> | <u>Difference</u> |
|--|----------------------|----------------------|-------------------|
| Net Pension Liability Allocation Basis | 0.0000704 | 0.0000770 | -0.0000066 |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

For the year ended June 30, 2025, the District recognized pension expense of \$331,000. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| (\$ Amounts in thousands) | | |
| Differences between expected and actual experience | \$ 193 | \$ - |
| Changes of assumptions | 56 | - |
| Net difference between projected and actual earnings on pension plan investments | 98 | - |
| Changes in proportion and differences between District contributions and proportionate share of contributions | - | 327 |
| District contributions subsequent to the measurement date | 392 | - |
| Total | \$ 739 | \$ 327 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| | | | |
|----------------------------|---------------------------|---------------|--|
| | (\$ Amounts in thousands) | | |
| Year ended June 30: | | | |
| 2026 | \$ 514 | \$ 153 | |
| 2027 | 231 | 120 | |
| 2028 | 25 | 54 | |
| 2029 | (31) | - | |
| Total | \$ 739 | \$ 327 | |

Actuarial Methods, Assumptions, and Discount Rate Information

Actuarial Methods and Assumptions. The collective total pension liability was based on the following assumptions:

| | |
|-----------------------------------|--|
| Investment rate of return | 6.90% |
| Inflation | 2.30% |
| Salary increases | Varies by Entry Age and Service |
| Mortality Rate Table ¹ | Derived using CalPERS membership data for all funds |
| Post-Retirement Benefit Increase | 2.0% until Purchasing Power Protection Allowance Floor on purchasing power applies, 2.30% thereafter |

¹ The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Long-term Expected Rate of Return. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

The expected real rates of return by asset class are as followed:

| Asset Class | Assumed Asset Allocation | Real Return Years 1 – 10 ^{1,2} |
|--------------------------------|--------------------------|---|
| Global Equity - cap-weighted | 30.00 % | 4.54 % |
| Global Equity non-cap-weighted | 12.00 | 3.84 |
| Private Equity | 13.00 | 7.28 |
| Treasury | 5.00 | 0.27 |
| Mortgage-backed Securities | 5.00 | 0.50 |
| Investment Grade Corporates | 10.00 | 1.56 |
| High Yield | 5.00 | 2.27 |
| Emerging Market Debt | 5.00 | 2.48 |
| Private Debt | 5.00 | 3.57 |
| Real Assets | 15.00 | 3.21 |
| Leverage | (5.00) | (0.59) |

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate. The discount rate used to measure the total pension liability for PERF B was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the collective net pension liability calculated using a discount rate of 6.90%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

| (\$ Amounts in thousands) | Current | | |
|---|-------------|---------------|-------------|
| | 1% Decrease | Discount Rate | 1% Increase |
| District's proportionate share of the net pension liability | \$ 3,737 | \$ 2,517 | \$ 1,507 |

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS Comprehensive Annual Financial Report. The components of the employers' collective net pension liability related to the Plan as of June 30, 2024, are as follows (\$ in thousands):

| | |
|--|----------------------|
| Total pension liability | \$128,972,455 |
| Less: | |
| Plan fiduciary net position | 93,233,655 |
| Net Pension Liability of Employers | \$ 35,738,800 |
| Fiduciary Net Position as a % of the Total Pension Liability | 72.29% |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

NOTE 10 – POSTEMPLOYMENT HEALTHCARE PLAN

10 - A. Cal STRS OPEB

Plan Description. CalSTRS administers a postemployment benefit plan Medicare Premium Payment (“MPP”) Program. The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (“OPEB”) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teach’rs’ Health Benefits Fund (“THBF”).

Benefits Provided. The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the STRP DB Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A.

The MPP Program has been essentially funded on a pay-as-you-go basis with a portion of contributions that would have otherwise been credited to the DB Program being diverted to the THBF to make MPP Program payments. Beginning in 2008, DB Program assets (technically the value of future contributions) in the amount of the MPP Program Actuarial Obligation (less any assets already in the THBF) are allocated for the purposes of paying the MPP Program benefits. The annual cost from a funding perspective is equal to contributions to the MPP Program. For the 2023-24 fiscal year, the actual cost was \$23.1 million.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The total OPEB liability for the MPP Program as of June 30, 2024, was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total OPEB liability to June 30, 2024.

At June 30, 2025, the District reported a liability of \$21,000 for its proportionate share of the net OPEB liability. The District’s proportion was as follows:

| | <u>Jun. 30, 2024</u> | <u>Jun. 30, 2023</u> | <u>Difference</u> |
|-------------------------------------|----------------------|----------------------|-------------------|
| Net OPEB Liability Allocation Basis | 0.0000773 | 0.0000664 | 0.0000108 |

For the year ended June 30, 2025, the District recognized pension expense of \$1,000.

Actuarial Methods, Assumptions, and Discount Rate Information

Actuarial Methods and Assumptions. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date.

| | |
|--|---|
| Valuation Date | June 30, 2023 |
| Experience study | July 1, 2007 – June 30, 2022 |
| Measurement Date | June 30, 2024 |
| Actuarial Cost Method | Individual Entry Age |
| Investment rate of return | 3.93% |
| Medicare Part A and B Premium Costs Trend Rate | Approximately equivalent to a 4.09% to 6.62% increase each year for Medicare Part A and Part B, respectively. |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Discount Rate. The MPP Program benefits are effectively funded on a pay-as-you-go basis through the THBF. Therefore, we have used a discount rate of 3.65% for June 30, 2023 and 3.93% for June 30, 2024. The discount rates are based on the rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as specified in GASB. The Teachers' Retirement Board has adopted the 20-Bond GO Bond Buyer Index for these purposes.

Medicare costs trend rate. Future premiums are assumed to increase with a medical trend rate that varies by year, as shown in the following table:

| Years ¹ | Assumed Annual Increase | |
|--------------------|-------------------------|--------|
| | Part A | Part B |
| 2023 – 2032 | 5.40% | 6.62% |
| 2033 – 2042 | 4.93% | 5.59% |
| 2043 – 2052 | 4.32% | 4.54% |
| 2053 & Later | 4.09% | 4.26% |

¹ Trend rates indicate medical inflation in the specific year and therefore affect the premiums for the following year. For example, the projected 2024-2025 premium is the 2023-2024 premium increased by the assumed 2023-2024 trend rate.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rates. Presented below is the net OPEB liability of employers using the current discount rate as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

| (\$ Amounts in thousands) | | 1% Decrease | Discount Rate | 1% Increase |
|--|----|-------------|---------------|-------------|
| District's proportionate share of the net OPEB liability | \$ | 22 | \$ | 21 |

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Cost Trend Rates. Presented below is the net OPEB liability of employers using the current Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are 1% lower and 1% higher than the current rate:

| (\$ Amounts in thousands) | | Medicare Costs | | |
|--|----|----------------|------------|-------------|
| | | 1% Decrease | Trend Rate | 1% Increase |
| District's proportionate share of the net OPEB liability | \$ | 19 | \$ | 21 |

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS Comprehensive Annual Financial Report, but there are effectively NO assets in the trust, as noted below. The components of the net OPEB liability of the MPP Program for participating employers as of June 30, 2024, are as follows (\$ in thousands):

| | |
|---|-----------|
| Total OPEB liability | \$2,299 |
| Less: MPP Program fiduciary net position | 389 |
| Net OPEB liability of employers | (\$2,688) |
| MPP Program fiduciary net position as a % of the total OPEB liability | (85.53%) |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

10 - B. District OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Biggs Unified School District Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. Plan benefits and contribution requirements for both the employee and District are established by labor agreements. All contracts with District employees may be renegotiated at various times in the future, and thus, benefits and costs are subject to change. **No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.**

Benefits Provided. Classified, Confidential, and Classified Management employees may retire with District-paid medical benefits after the later of age 50 and 10 years of continuous service (55 and 15 for Classified employees hired on or after January 1, 2014). Benefits are paid for the lesser of five years or Medicare eligibility age (currently age 65). If the retiree dies before the end of the prescribed benefit period, the surviving spouse will be entitled to any unused benefits. District contributions are capped at \$15,000 per year for employees who retire on or before June 30, 2015, and \$12,000 per year for employees who retire after June 30, 2015. Classified employees hired on or after January 1, 2014 and Confidential employees hired on or after January 1, 2013 are subject to a cap of \$8,400 regardless of date of retirement.

Certificated employees hired prior to January 1, 2013 may retire with District-paid medical, dental, and vision benefits after the later of age 55 and 15 years of District service credit. Benefits are paid for seven years plus one additional year for each five years of service credit in excess of 15, to a maximum of 10 years of District-paid benefits. The cap is 110% of the maximum District contribution for actives in the year of retirement. For retirements between 2007 and 2017 inclusive, an annual District cap of \$12,243 applies.

Certificated employees hired on or after January 1, 2013 become eligible for retiree health benefits after the later of age 55 and 20 years of District service, and benefits are paid for the lesser of seven years or until Medicare eligibility age (currently age 65). The cap is 100% of the maximum District contribution for active employees in the year of retirement (\$11,130 in 2021).

As of the valuation date there are two Certificated retirees earning benefits for their lifetime under a former plan of the District.

Certificated Management employees negotiate their own retiree health packages. Contracts currently in effect guarantee benefits at least as valuable as those provided to Certificated unit members. Employees Covered by Benefit Terms

At June 30, 2025, the following employees were covered by the benefit terms:

| | |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefit payments | 7 |
| Active employees | 73 |
| Total | 80 |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Measurement Assumptions and Other Inputs. The total OPEB liability in the June 30, 2025 valuation was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|----------------------------|--|
| Measurement Date: | June 30, 2024 |
| Salary increase | 3.00% |
| Inflation Rate: | 2.50% |
| Discount Rate: | 4.81% |
| Healthcare cost trend rate | 5.50 percent for 2024, 5.25 percent for 2025-2029, 5.00 percent for 2030-2039, 4.75 percent for 2040-2049, 4.50 percent for 2050-2069, and 4.00 percent for 2070 and later years; Medicare ages: 4.50 percent for 2024-2029 and 4.00 percent for 2030 and later years. |

Changes in the Total OPEB Liability

| | | |
|--|---------------------------|-------|
| | (\$ Amounts in thousands) | |
| Balances at July 01, 2024 | \$ | 2,904 |
| Changes for the year: | | |
| Service cost | | 127 |
| Interest | | 75 |
| Changes in assumptions or other inputs | | (159) |
| Benefit payments | | (92) |
| Net changes | | (49) |
| Balances at June 30, 2025 | \$ | 2,855 |

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

| | Current Discount | | | |
|--|---------------------------|-------------|------|-------------|
| | (\$ Amounts in thousands) | 1% Decrease | Rate | 1% Increase |
| District's proportionate share of the OPEB liability | \$ | 2,712 | \$ | 2,855 |
| | | | \$ | 3,012 |

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| | Current Health | | | |
|--|---------------------------|-------------|------------|-------------|
| | (\$ Amounts in thousands) | 1% Decrease | Trend Rate | 1% Increase |
| District's proportionate share of the OPEB liability | \$ | 3,091 | \$ | 2,855 |
| | | | \$ | 2,655 |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized an OPEB expense of (\$384,000).

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

NOTE 11 – FUND BALANCE

Fund balance components at June 30, 2025, were as follows:

| | General Fund | Building Fund | Non-Major Governmental Funds | Total Governmental Funds |
|------------------------------------|---------------------|---------------------|------------------------------------|--------------------------------|
| Non-spendable | | | | |
| Non-restricted | | | | |
| Reserve for revolving cash | \$ 2,000 | \$ - | \$ - | \$ 2,000 |
| Reserve for stores inventory | - | - | 2,448 | 2,448 |
| Reserve for prepaid expenditures | 17,316 | - | 1,572 | 18,888 |
| Total Nonspendable | 19,316 | - | 4,020 | 23,336 |
| Spendable | | | | |
| Restricted | | | | |
| Educational programs | | | | |
| Federal | - | - | 361,889 | 361,889 |
| State | 1,130,560 | - | - | 1,130,560 |
| Local | 120,424 | - | - | 120,424 |
| ASB | - | - | 133,458 | 133,458 |
| Capital projects | | | | |
| Bond projects | - | 5,923,476 | - | 5,923,476 |
| Capital facilities | - | - | 130,025 | 130,025 |
| Debt service | - | - | 295,923 | 295,923 |
| Total Restricted | 1,250,984 | 5,923,476 | 921,295 | 8,095,755 |
| Committed | | | | |
| Stabilization arrangement | 138,139 | - | - | 138,139 |
| Facility Repairs | 1,300,000 | - | - | 1,300,000 |
| Special Education | 50,000 | - | - | 50,000 |
| New Curriculum/Technology | 77,432 | - | - | 77,432 |
| Total Committed | 1,565,571 | - | - | 1,565,571 |
| Assigned | | | | |
| OPEB | 579,784 | - | - | 579,784 |
| Capital outlay | - | - | 105 | 105 |
| Debt service | - | - | 161 | 161 |
| Total Assigned | 579,784 | - | 266 | 580,050 |
| Unassigned | | | | |
| Reserve for economic uncertainties | 1,455,718 | - | - | 1,455,718 |
| Unassigned | 3,752,241 | - | - | 3,752,241 |
| Total Unassigned | 5,207,959 | - | - | 5,207,959 |
| Total | \$ 8,623,614 | \$ 5,923,476 | \$ 925,581 | \$ 15,472,671 |

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

School District. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than two months of general fund operating expenditures, or 17 percent of General Fund expenditures and other financing uses.

NOTE 12 – PARTICIPATION IN A JOINT POWERS AUTHORITY

The District is a member of a joint powers authorities (JPA), BSSP. BSSP provides property and liability, NVSIG provides health and welfare, and SELF provides excess liability insurance. The relationship is such that the JPAs are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these financial statements. Audited financial statements are available from the respective entities.

During the year ended June 30, 2025, the District made payments to BS-P - PL \$218,344, Health Benefits \$ 1,211,283 , and SELF \$17,002.

NOTE 13 – CHANGES TO OR WITHIN THE FINANCIAL REPORTING ENTITY

Correction of an Error in Previously Issued Financial Statements. During fiscal year 2025, Biggs Unified School District determined in years' past, the cash balance and interest postings (related to the District's Fund 76, which has been combined with Fund 01) had not been posted/reconciled properly which resulted in an increase to fund balance of \$11,416. Additionally, (also related to the District's Fund 76, which is combined with Fund 01), in prior years' there were erroneous payroll withholding postings, which created accrued payable debit balances from the prior year that didn't clear out in the current year, in the amount of \$201,875, which reduced the beginning fund balance. The net effect of correcting those errors is shown on the table below.

| | June 30, 2024 | | | June 30, 2024 |
|---------------------------------|---------------|------------------|----|---------------|
| | As Previously | | | As Restated |
| | Reported | Error Correction | | |
| Governmental Funds | | | | |
| General Fund | \$ 8,491,626 | \$ (190,459) | \$ | 8,301,167 |
| Total Governmental Funds | \$ 8,491,626 | \$ (190,459) | \$ | 8,301,167 |

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REQUIRED SUPPLEMENTARY INFORMATION

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BIGGS UNIFIED SCHOOL DISTRICT

**GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025**

| | Budgeted Amounts | | | Variances - Positive / (Negative) |
|--|-------------------------|---------------------|---------------------|--|
| | Original | Final | Actual | Final to Actual |
| REVENUES | | | | |
| LCFF sources | | | | |
| Principal apportionment | \$ 4,146,357 | \$ 4,018,383 | \$ 3,791,873 | \$ (226,510) |
| County & district taxes | 3,235,366 | 3,318,039 | 3,408,297 | 90,258 |
| LCFF transfers | - | (18,108) | (16,305) | 1,803 |
| Federal revenue | 521,317 | 548,207 | 501,003 | (47,204) |
| Other state revenue | 1,094,555 | 1,213,115 | 1,195,612 | (17,503) |
| Other local revenue | 404,102 | 507,164 | 1,224,663 | 717,499 |
| Total Revenues | 9,401,697 | 9,586,800 | 10,105,143 | 518,343 |
| EXPENDITURES | | | | |
| Certificated salaries | 3,585,829 | 3,562,329 | 3,590,099 | (27,770) |
| Classified salaries | 1,370,467 | 1,383,711 | 1,472,744 | (89,033) |
| Benefits | 2,229,489 | 2,229,681 | 2,242,773 | (13,092) |
| Supplies | 573,099 | 596,799 | 481,023 | 115,776 |
| Services and other operating expenditures | 1,332,543 | 1,387,241 | 1,279,666 | 107,575 |
| Capital outlay | 30,000 | 108,905 | 117,811 | (8,906) |
| Other outgo (excluding Transfers of Indirect Costs) | 726,487 | 559,248 | 611,655 | (52,407) |
| Other outgo - Transfers of Indirect Costs | - | (14,797) | (13,075) | (1,722) |
| Total Expenditures | 9,847,914 | 9,813,117 | 9,782,696 | 30,421 |
| Excess (Deficiency) of Revenues Over E: | (446,217) | (226,317) | 322,447 | 548,764 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sources | - | 58 | - | (58) |
| Transfers out | - | (250,000) | - | 250,000 |
| Net Financing Sources (Uses) | - | (249,942) | - | 249,942 |
| NET CHANGE IN FUND BALANCE | (446,217) | (476,259) | 322,447 | 798,706 |
| Beginning balance (Restated) | 8,301,167 | 8,301,167 | 8,301,167 | |
| Ending Balance | \$ 7,854,950 | \$ 7,824,908 | \$ 8,623,614 | \$ 798,706 |

BIGGS UNIFIED SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

| Cal STRS | <i>(\$ Amounts in thousands)</i> | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|--|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| District's proportion of the net pension liability | | 0.005% | 0.005% | 0.005% | 0.005% | 0.005% | 0.005% | 0.005% | 0.005% | 0.005% | 0.005% |
| District's proportionate share of the net pension liability | | \$ 3,557 | \$ 3,816 | \$ 3,497 | \$ 2,320 | \$ 4,743 | \$ 4,258 | \$ 4,667 | \$ 4,401 | \$ 3,826 | \$ 3,196 |
| State's proportionate share of the net pension liability associated with the District | | 1,119 | 1,236 | 1,171 | 1,167 | 2,445 | 2,323 | 2,667 | 2,604 | 2,178 | 1,690 |
| Total | | \$ 4,676 | \$ 5,052 | \$ 4,668 | \$ 3,487 | \$ 7,188 | \$ 6,581 | \$ 7,334 | \$ 7,005 | \$ 6,004 | \$ 4,886 |
| District's covered payroll | | \$ 3,480 | \$ 3,149 | 2,921 | 2,806 | 2,654 | 2,600 | 2,806 | 2,563 | 2,426 | 2,070 |
| District's proportionate share of the net pension liability as a percentage of its covered payroll | | 102% | 121% | 120% | 83% | 179% | 164% | 166% | 172% | 158% | 154% |
| Plan fiduciary net position as a percentage of the total pension liability | | 84% | 81% | 81% | 87% | 72% | 73% | 71% | 69% | 70% | 74% |
| Cal PERS | <i>(\$ Amounts in thousands)</i> | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
| District's proportion of the net pension liability | | 0.007% | 0.008% | 0.009% | 0.009% | 0.010% | 0.009% | 0.010% | 0.010% | 0.010% | 0.010% |
| District's proportionate share of the net pension liability | | \$ 2,517 | \$ 2,786 | \$ 2,935 | \$ 1,818 | \$ 3,062 | \$ 2,760 | \$ 2,565 | \$ 2,353 | \$ 1,895 | \$ 1,472 |
| District's covered payroll | | \$ 1,453 | 1,244 | 1,306 | 1,193 | 1,405 | 1,311 | 1,268 | 1,257 | 1,144 | 1,108 |
| District's proportionate share of the net pension liability as a percentage of its covered payroll | | 173% | 224% | 225% | 152% | 218% | 211% | 202% | 187% | 166% | 133% |
| Plan fiduciary net position as a percentage of the total pension liability | | 72% | 70% | 70% | 81% | 70% | 70% | 71% | 72% | 74% | 79% |

The amounts presented for each fiscal year were determined as of June 30 of the prior fiscal year

BIGGS UNIFIED SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS

| Cal STRS | <i>(\$ Amounts in thousands)</i> | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|--|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Contractually required contribution | | \$ 649 | \$ 665 | \$ 601 | \$ 494 | \$ 453 | \$ 454 | \$ 423 | \$ 405 | \$ 322 | \$ 260 |
| Contributions in relation to the contractually required contribution | | (649) | (665) | (601) | (494) | (453) | (454) | (423) | (405) | (322) | (260) |
| Contribution deficiency (excess) | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| District's covered payroll | | \$ 3,397 | \$ 3,480 | \$ 3,149 | \$ 2,949 | \$ 2,806 | \$ 2,654 | \$ 2,600 | \$ 2,807 | \$ 2,563 | \$ 2,426 |
| Contributions as a percentage of covered payroll | | 19% | 19% | 19% | 17% | 16% | 17% | 16% | 14% | 13% | 11% |
| Cal PERS | <i>(\$ Amounts in thousands)</i> | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
| Contractually required contribution | | \$ 392 | \$ 388 | \$ 316 | \$ 299 | \$ 247 | \$ 277 | \$ 237 | \$ 197 | \$ 175 | \$ 136 |
| Contributions in relation to the contractually required contribution | | (392) | (388) | (316) | (299) | (247) | (277) | (237) | (197) | (175) | (136) |
| Contribution deficiency (excess) | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| District's covered payroll | | \$ 1,451 | \$ 1,453 | \$ 1,244 | \$ 1,309 | \$ 1,193 | \$ 1,405 | \$ 1,311 | \$ 1,268 | \$ 1,257 | \$ 1,144 |
| Contributions as a percentage of covered payroll | | 27% | 27% | 25% | 23% | 21% | 20% | 18% | 16% | 14% | 12% |

BIGGS UNIFIED SCHOOL DISTRICT

SCHEDULES OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS AND DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

District OPEB:

| | (\$ Amounts in thousands) | | | | | | | |
|--|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
| Changes for the year: | | | | | | | | |
| Service cost | \$ 127 | \$ 126 | \$ 65 | \$ 176 | \$ 178 | \$ 154 | \$ 141 | \$ 149 |
| Interest | 75 | 69 | 77 | 44 | 67 | 77 | 86 | 75 |
| Differences between expected and actual experience | - | - | - | (722) | - | (319) | - | - |
| Changes in assumptions or other inputs | (159) | (149) | (28) | (302) | 104 | 195 | 84 | (82) |
| Benefit payments | (92) | (59) | (100) | (72) | (90) | (109) | (153) | (148) |
| Net Changes in Total OPEB Liability | (49) | (13) | 14 | (876) | 259 | (2) | 158 | (6) |
| Total OPEB Liability - Beginning | 2,904 | 2,917 | 2,903 | 3,779 | 3,520 | 3,522 | 3,364 | 3,370 |
| Total OPEB Liability - Ending | \$ 2,855 | \$ 2,904 | \$ 2,917 | \$ 2,903 | \$ 3,779 | \$ 3,520 | \$ 3,522 | \$ 3,364 |
| Covered Payroll | \$4,848 | \$4,933 | \$4,393 | \$ 4,581 | \$ 4,253 | \$ 3,907 | \$ 4,166 | \$ 3,644 |
| Total OPEB liability as a percentage of covered payroll | 59% | 59% | 66% | 63% | 89% | 90% | 85% | 92% |
| District Has No Assets Accumulated in a Trust to Pay Related Benefits | | | | | | | | |

STRS OPEB:

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|
| District's Proportion of the collective net OPEB liability | 0.008% | 0.007% | 0.008% | 0.008% | 0.007% | 0.007% | 0.008% | 0.008% |
| District's proportionate share of the collective net OPEB liability | \$ 21 | \$ 20 | \$ 25 | \$ 31 | \$ 27 | \$ 27 | \$ 31 | \$ 32 |
| The District makes no contributions to the plan. Rather, CalSTRS siphons benefit payments from all the school districts' regular pension contributions. | | | | | | | | |

| | | | | | | | | |
|---|------|------|------|------|------|------|------|------|
| Covered Payroll ¹ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total OPEB liability as a percentage of covered payroll | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

¹ Defined as the payroll on which contributions to a pension plan are based, but for CalSTRS OPEB there are no contributions based on payroll

District Has No Material Assets Accumulated in a Trust to Pay Related Benefits

The amounts presented for each fiscal year were determined as of June 30 of the prior fiscal year

SUPPLEMENTARY INFORMATION

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BIGGS UNIFIED SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-Through Grantor/Program or Cluster | Assistance Listing ("AL") Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|---|---|---|---------------------------------|
| U. S. DEPARTMENT OF EDUCATION: | | | |
| Passed through California Department of Education (CDE): | | | |
| Every Student Succeeds Act ("ESSA"): | | | |
| Title I, Basic Grants Low-Income and Neglected | 84.010 | 14329 | 225,714 |
| Title II, Part A, Supporting Effective Instruction Local Grants | 84.367 | 14341 | 24,674 |
| Title III, Immigrant Student Program | 84.365 | 15146 | 1,412 |
| Title IV, Part A, Student Support and Academic Enrichment | 84.424 | 15396 | 17,852 |
| Title V, Part B, Rural & Low Income School Program | 84.358 | 14356 | 12,329 |
| Education Stabilization Fund (ESF): | | | |
| Elementary and Secondary School Emergency Relief (ESSER) | | | |
| ESSER III Fund | 84.425 | 15559 | 101,781 |
| ESSER III Fund: Learning Loss | 84.425U | 10155 | 44,360 |
| ELO Grant GEER III, State Reserve, Emergency Needs | 84.425 | 15620 | 1,175 |
| Total ESF | | | 147,316 |
| Special Education Cluster (IDEA) [1]: | | | |
| Basic Local Assistance Entitlement, Part B, Sec 611 | 84.027 | 13379 | 117,534 |
| Preschool Grants, Part B, Section 619 (Age 3-4-5) | 84.173 | 13430 | 678 |
| Sec 611 | 84.027A | 15197 | 6,482 |
| Special Education Cluster (IDEA) Subtotal [1] | | | 124,694 |
| Total U. S. Department of Education | | | 553,991 |

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-Through Grantor/Program or Cluster | Assistance Listing ("AL") Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|--|---|---|---------------------------------|
| U. S. DEPARTMENT OF AGRICULTURE: | | | |
| Commodities | 10.565 | DF | 7,594 |
| Passed through CDE: | | | |
| Child Nutrition Cluster [1] | | | |
| NSL Sec 4 | 10.555 | 13523 | 25,294 |
| NSL Sec 11 | 10.555 | 13524 | 144,950 |
| School Breakfast Needy | 10.553 | 13526 | 86,730 |
| Child Nutrition: Supply Chain Assistance (SCA) Funds | 10.555 | 15655 | 5,113 |
| Meal Supplements | 10.555 | 13755 | 9,892 |
| Child Nutrition Cluster Subtotal [1] | | | 271,979 |
| Forest Reserve Funds | 10.665 | 10044 | 292 |
| Total U. S. Department of Agriculture | | | 279,865 |
| Total Federal Expenditures | | | \$ 833,856 |

[1] - Major Program

DF - Direct Funded

No amount provided to subrecipients

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2025**

| | Second Period Attendance Report | Annual Attendance Report |
|--------------------|--|---|
| Regular ADA | | |
| TK / K -3 | 153 | 153 |
| Grades 4 - 6 | 118 | 118 |
| Grades 7-8 | 85 | 85 |
| Grades 9-12 | 154 | 155 |
| Total ADA | 510 | 511 |

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT**SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2025**

| Grade Level | Education Code § 46207(a) Minutes' Requirements | Current Year Minutes | Number of Instructional Days Offered | Status |
|--------------------|--|---------------------------------|---|---------------|
| Kindergarten | 36,000 | 59,110 | 180 | Complied |
| Grade 1 | 50,400 | 56,995 | 180 | Complied |
| Grade 2 | 50,400 | 56,995 | 180 | Complied |
| Grade 3 | 50,400 | 56,995 | 180 | Complied |
| Grade 4 | 54,000 | 56,995 | 180 | Complied |
| Grade 5 | 54,000 | 56,995 | 180 | Complied |
| Grade 6 | 54,000 | 66,160 | 180 | Complied |
| Grade 7 | 54,000 | 66,160 | 180 | Complied |
| Grade 8 | 54,000 | 66,160 | 180 | Complied |
| Grade 9 | 64,800 | 65,577 | 180 | Complied |
| Grade 10 | 64,800 | 65,577 | 180 | Complied |
| Grade 11 | 64,800 | 65,577 | 180 | Complied |
| Grade 12 | 64,800 | 65,577 | 180 | Complied |

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2025

| | 2026 (Budget) | 2025 | 2024 | 2023 |
|--|---------------|---------------|---------------|---------------|
| GENERAL FUND: | | | | |
| Revenues | \$ 10,493,151 | \$ 10,105,143 | \$ 12,301,795 | \$ 11,615,617 |
| Transfers in | - | - | 105,237 | - |
| Total | 10,493,151 | 10,105,143 | 12,407,032 | 11,615,617 |
| Expenditures | 10,814,553 | 9,782,696 | 11,054,605 | 9,232,696 |
| INCREASE/(DECREASE) | | | | |
| IN FUND BALANCE | \$ (321,402) | \$ 322,447 | \$ 1,352,427 | \$ 2,382,921 |
| ENDING FUND BALANCE | \$ 8,302,212 | \$ 8,623,614 | \$ 8,491,626 | \$ 7,225,671 |
| AVAILABLE RESERVES ¹ | \$ 3,838,778 | \$ 5,207,959 | \$ 3,995,021 | \$ 4,387,801 |
| AVAILABLE RESERVES AS A PERCENTAGE OF OUTGO | 35% | 53% | 36% | 48% |
| LONG-TERM DEBT | NA | \$ 15,002,000 | \$ 9,604,000 | \$ 9,565,000 |
| AVERAGE DAILY ATTENDANCE AT P-2 | 468 | 510 | 513 | 492 |

The General Fund balance has increased by \$1,397,943 over the past two years. The fiscal year 2025-26 budget projects a decrease of four percent. For a district this size, the State recommends available reserves of at least four percent of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in each of the past three years and anticipates incurring an operating deficit during the 2025-26 fiscal year. Total long term obligations have increased by \$5,437,000 over the past two years.

Average daily attendance has increased by eighteen ADA over the past two years. A decrease of forty-two ADA is anticipated during fiscal year 2025-26.

¹ Available reserves consist of all unassigned fund balance within the General Fund

BIGGS UNIFIED SCHOOL DISTRICT

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

| FUND BALANCE / FUND NET POSITION | General Fund | Cafeteria Special Revenue Fund | Special Reserve for Other Than Capital Outlay Projects | Special Reserve Fund for Postemploy- ment Benefits | Building Fund | Capital Facilities Fund | Bond Interest & Redemption Fund | Foundation Private- Purpose Trust Fund |
|--|---------------------|---|---|---|----------------------|--|--|---|
| Balance, June 30, 2025, Unaudited Actuals: | \$ 7,376,851 | \$ 365,834 | \$ 1,124,202 | \$ 579,784 | \$ 5,924,701 | \$ 130,408 | \$ 296,794 | \$ 801,648 |
| Increase in: | | | | | | | | |
| Cash in county | 1,698,987 | - | - | - | - | - | - | - |
| Cash in county valuation | 3,181 | - | - | - | - | - | - | 161 |
| Accrued payables | (201,876) | - | - | - | - | - | - | - |
| Decrease in: | | | | | | | | |
| Cash in county | - | - | (1,120,904) | (578,083) | - | - | - | - |
| Cash in county valuation | - | 75 | (3,298) | (1,701) | (1,225) | (383) | (871) | - |
| Accrued receivables | (253,529) | - | - | - | - | - | - | - |
| Audited financial statement | \$ 8,623,614 | \$ 365,909 | \$ - | \$ - | \$ 5,923,476 | \$ 130,025 | \$ 295,923 | \$ 801,809 |

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
FOR THE YEAR ENDED JUNE 30, 2025**

| MEMBER | OFFICE | TERM EXPIRES |
|--------------------|----------------|---------------------|
| Melissa Jesmer | President | December 2026 |
| Linda Brown | Vice President | December 2028 |
| Jonna Phillips | Clerk | December 2028 |
| M. America Navarro | Member | December 20226 |
| Sean Avram | Member | November 2026 |

ADMINISTRATION

| | |
|-------------|-------------------------|
| Doug Kaelin | Superintendent |
| Analyn Dyer | Chief Business Official |

ORGANIZATION

The Biggs Unified School District was established in 1906 and is comprised of an area in Butte County. There were no changes in the boundaries of the District during the current year. The District is operating two elementary schools and one high school.

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**COMBINING BALANCE SHEET
JUNE 30, 2025**

| | Student Activity Special Revenue Fund | Cafeteria Special Revenue Fund | Capital Facilities Fund | Special Reserve Fund for Capital Outlay Projects | Bond Interest & Redemption Fund | Debt Service Fund | Non-Major Governmental Funds |
|---|--|--------------------------------------|-------------------------------|--|--|----------------------|------------------------------------|
| ASSETS | | | | | | | |
| Cash and equivalents | \$ 133,458 | \$ 315,231 | \$ 130,025 | \$ 105 | \$ 295,923 | \$ 161 | \$ 874,903 |
| Accrued receivables | - | 62,088 | - | - | - | - | 62,088 |
| Stores inventory | - | 2,448 | - | - | - | - | 2,448 |
| Prepaid expenditures | - | 1,572 | - | - | - | - | 1,572 |
| TOTAL ASSETS | \$ 133,458 | \$ 381,339 | \$ 130,025 | \$ 105 | \$ 295,923 | \$ 161 | \$ 941,011 |
| LIABILITIES | | | | | | | |
| Accrued liabilities | \$ - | \$ 2,355 | \$ - | \$ - | \$ - | \$ - | \$ 2,355 |
| Due to other funds | - | 13,075 | - | - | - | - | 13,075 |
| Total Liabilities | - | 15,430 | - | - | - | - | 15,430 |
| FUND BALANCE | | | | | | | |
| Nonspendable | - | 4,020 | - | - | - | - | 4,020 |
| Restricted | 133,458 | 361,889 | 130,025 | - | 295,923 | - | 921,295 |
| Assigned | - | - | - | 105 | - | 161 | 266 |
| Total Fund Balance | 133,458 | 365,909 | 130,025 | 105 | 295,923 | 161 | 925,581 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 133,458 | \$ 381,339 | \$ 130,025 | \$ 105 | \$ 295,923 | \$ 161 | \$ 941,011 |

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2025**

| | Student Activity Special Revenue Fund | Cafeteria Special Revenue Fund | Capital Facilities Fund | Special Reserve Fund for Capital Outlay Projects | Bond Interest & Redemption Fund | Debt Service Fund | Non-Major Governmental Funds |
|--|--|--------------------------------------|-------------------------------|--|--|----------------------|------------------------------------|
| REVENUES | | | | | | | |
| Federal sources | \$ - | \$ 351,246 | \$ - | \$ - | \$ - | \$ - | \$ 351,246 |
| Other state sources | - | 198,490 | - | - | - | - | 198,490 |
| Other local sources | 239,771 | 16,017 | 34,226 | 9 | 3,734 | 14 | 293,771 |
| Total Revenues | 239,771 | 565,753 | 34,226 | 9 | 3,734 | 14 | 843,507 |
| EXPENDITURES | | | | | | | |
| Current | | | | | | | |
| Pupil Services | | | | | | | |
| Food services | - | 431,984 | - | - | - | - | 431,984 |
| General Administration | | | | | | | |
| All other general administration | - | 13,075 | - | - | - | - | 13,075 |
| Plant services | - | - | 11,516 | - | - | - | 11,516 |
| Ancillary services | 225,964 | - | - | - | - | - | 225,964 |
| Total Expenditures | 225,964 | 445,059 | 11,516 | - | - | - | 682,539 |
| Excess (Deficiency) of Revenues | | | | | | | |
| Over Expenditures | 13,807 | 120,694 | 22,710 | 9 | 3,734 | 14 | 160,968 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Sources | - | - | - | - | 292,189 | - | 292,189 |
| NET CHANGE IN FUND | | | | | | | |
| BALANCE | 13,807 | 120,694 | 22,710 | 9 | 295,923 | 14 | 453,157 |
| Beginning balance (Restated) | 119,651 | 245,215 | 107,315 | 96 | - | 147 | 472,424 |
| Ending balance | \$ 133,458 | \$ 365,909 | \$ 130,025 | \$ 105 | \$ 295,923 | \$ 161 | \$ 925,581 |

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION

JUNE 30, 2025

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as applicable.

There are no balances of loan or loan guarantee programs (“loans”) outstanding at the end of the audit period.

The District has not elected to use the 10% de minimis cost rate. The indirect cost rate process in California is based on the California Department of Education’s (CDE’s) federally approved indirect cost plan for K–12 LEAs, which include school districts, joint powers agencies, county offices of education, and charter schools. California’s plan includes specific guidelines on indirect cost components, including the indirect cost pool, base costs, and the carry-forward adjustment. The United States Department of Education has approved the fixed-with-carry-forward restricted rate methodology for calculating indirect cost rates for California LEAs. CDE has been delegated authority to calculate and approve indirect cost rates annually for LEAs.

Schedule of ADA

Displays ADA data for both the Second Period and Annual reports, by grade span and program as appropriate; and separately for each charter school, shows the total ADA and the ADA generated through classroom-based instruction by grade span, as appropriate; and if there are any ADA adjustments due to audit findings, displays additional columns for the Second Period and Annual reports reflecting the final ADA after audit finding adjustments, shown by grade span.

Schedule of Instructional Time

Displays, for school districts, including basic aid districts, data that show whether the district complied with article 8 (commencing with §46200) of chapter 2 of part 26 of the Education Code; showing by grade level:

- 1) The number(s) of instructional minutes specified in Education Code §46207(a);
- 2) For all districts, the instructional minutes offered during the year audited showing the school with the lowest number of minutes offered at each grade level;
- 3) For all districts, the number of instructional days offered during the year audited on the traditional calendar and on any multitrack year-round calendars; and whether the district complied with the instructional minutes and day’s provisions.
- 4) For charter schools, data that show whether the charter school complied with Education Code §47612 and 47612.5; showing by grade level the number(s) of instructional minutes specified in Education Code §47612.5; the instructional minutes offered during the year audited showing the school location with the lowest number of minutes offered at each grade level; the number of instructional days offered during the year audited on the traditional calendar and on any multitrack calendars; and whether the charter school complied with the instructional minutes and days provisions.
- 5) For school districts and charter schools that received a Form J-13A approval, list the actual minutes and days in the instructional minutes and days offered columns, add columns that list the credited minutes and days per the approved Form J-13A and the total minutes and days offered, adding the actual offering to the amount of minutes and days credited per the approved Form J-13A. Include a footnote stating that the school district or charter school received an approved J-13A identifying number or days and minutes approved.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION, Continued **JUNE 30, 2025**

Schedule of Instructional Time, continued

- 6) For school districts and charter schools that are pending a Form J-13A approval, list the actual minutes and days in the instructional minutes and days offered columns, add columns that list the minutes and days per the submitted Form J-13A and the total minutes and days including pending Form J-13A, adding the actual offering to the amount of minutes and days that may be credited per the submitted Form J-13A. Include a footnote stating that the school district or charter school is pending a Form J-13A approval, identifying number of days and minutes that may be approved. Note: If the actual instructional minutes or days offered did not meet the instructional time requirements, the LEA is not in compliance with the instructional time requirements and a finding should be reported. Submission of a J-13A to the California Department of Education does not guarantee approval of the requested minutes and days.

Schedule of Financial Trends and Analysis

Displays information regarding the auditee's financial position and going concern status, in the form of actual financial and attendance figures for at least the most recent three-year period (ending with the audit year), plus the current year's budget, for the following items: general fund financial activity, including total revenue, expenditures, and other sources and uses; general fund balance; available reserve balances (funds designated for economic uncertainty, and any other remaining undesignated fund balance) within the general fund or special reserve fund; available reserve balances expressed as a percentage of total general fund outgo (expenditures, transfers out, and other uses), including a comparison to the applicable state-recommended available reserve percentage; total long-term debt; and elementary and secondary second principal ADA; and, when the auditee's percentage of available reserves to total general fund outgo is below the state-recommended percentage, management's plans for increasing the auditee's available reserve percentage.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

Displays the differences between the ending fund balance(s) from the audited financial statements and the unaudited ending fund balance(s) from the annual financial and budget report for each fund in which a variance occurred.

Schedule of Charter Schools

Listing all charter schools chartered by the school district or county office of education. For each charter school, include the charter school number and indicate whether or not the charter school is included in the school district or county office of education audit.

The District does not sponsor any charter schools

Combining Statements – Non-Major Governmental Funds

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

Local Education Agency Organization Structure

LEA Organization Structure, setting forth the following information, at a minimum:

- 1) The date on which the LEA was established, and for charter schools the date and granting authority of each charter;
- 2) The date and a general description of any change during the year audited in a school district's boundaries, or a statement that there were no changes in a school district's boundaries, whichever applies;
- 3) The numbers by type of schools in the LEA;
- 4) The names, titles, terms, and term expiration dates of all members of the governing board; and
- 5) The names, with their titles, of the superintendent, chief business official, and deputy/associate/assistant superintendents.

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OTHER INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Trustees
Biggs Unified School District
Biggs, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Biggs Unified School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Biggs Unified School District's basic financial statements, and have issued our report thereon dated December 15, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Biggs Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Biggs Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Biggs Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Biggs Unified School District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Biggs Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Biggs Unified School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Biggs Unified School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read 'RT Dennis Accountancy', is written over a horizontal line.

December 15, 2025

RIDENIX
ACCOUNTS



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH THE UNIFORM GUIDANCE**

Board of Trustees
Biggs Unified School District
Biggs, California

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited Biggs Unified School District's compliance with the types of compliance requirements¹ identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Biggs Unified School District's major federal programs for the year ended June 30, 2025. Biggs Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Biggs Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Biggs Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Biggs Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Biggs Unified School District's federal programs.

FIDELITY

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Biggs Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Biggs Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- ❖ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ❖ Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Biggs Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- ❖ Obtain an understanding of Biggs Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Biggs Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.⁵



December 15, 2025



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Biggs Unified School District
Biggs, California

REPORT ON STATE COMPLIANCE

We have examined Biggs Unified School District's compliance with *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* ("the State Audit Guide") during the year ended June 30, 2025. Management of Biggs Unified School District is responsible for Biggs Unified School District's compliance with the applicable items listed on the following page. Our responsibility is to express an opinion on Biggs Unified School District's compliance with the applicable items listed on the following page based on our examination.

Our examination was conducted in accordance with AT-C §315, *Compliance Attestation*, of the attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Biggs Unified School District complied, in all material respects, with the applicable items listed on the following page. An examination involves performing procedures to obtain evidence about whether Biggs Unified School District complied with the applicable items listed on the following page. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on Biggs Unified School District's compliance with items listed on the following page.

In our opinion, Biggs Unified School District complied, in all material respects, with applicable items listed on the following page during the year-ended June 30, 2025.

Emphasis-of-Matter

As a result of the American Institute of Certified Public Accountants' ("AICPA") issuance of Statement of Audit Standard No. 141, the State Controller's Office issued an illustrative example for the *Independent Auditor's Report on State Compliance*, which included a reference to internal control testing. However, the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* sites no requisite internal controls or an internal control framework Local Education Agencies ("LEA") are to follow. As such, it would be inappropriate for the auditor to test and express an opinion on internal controls as it would relate to state compliance. Therefore, the auditor follows AT-C Section 315, *Compliance Attestation*.

IDENTIN

In connection with the audit referred to on the previous page, we selected and tested transactions and records to determine the Biggs Unified School District's compliance with the following items:

| PROGRAM NAME | PROCEDURES PERFORMED |
|--|---------------------------------|
| Local Education Agencies Other Than Charter Schools | |
| A. Attendance | Yes |
| B. Teacher Certification And Misassignments | Yes |
| D. Independent Study | Yes |
| E. Continuation Education | Not Applicable ¹ |
| F. Instructional Time | Yes |
| G. Instructional Materials | Yes |
| H. Ratio Of Administrative Employees To Teachers | Yes |
| I. Classroom Teacher Salaries | Yes |
| J. Early Retirement Incentive | Not Applicable ¹ |
| K. Gann Limit Calculation | Yes |
| L. School Accountability Report Card | Yes |
| M. Juvenile Court Schools | Not Applicable ¹ |
| N. Middle or Early College High Schools | Not Applicable ¹ |
| O. K-3 Grade Span Adjustment | Yes |
| Q. Apprenticeship: Related and Supplemental Instruction | Not Applicable ¹ |
| R. Comprehensive School Safety Plan | Yes |
| S. District of Choice | Not Applicable ¹ |
| TT. Home To School Transportation Reimbursement | Yes |

¹ District does not have this program or is otherwise not applicable to the District.

| PROGRAM NAME | PROCEDURES PERFORMED |
|---|---------------------------------|
| School Districts, County Offices Of Education, And Charter Schools | |
| T. Proposition 28 Arts and Music in Schools | Yes |
| U. After/Before School Education and Safety Program | Not Applicable ¹ |
| V. Proper Expenditure Of Education Protection Account Funds | Yes |
| W. Unduplicated Local Control Funding Formula Pupil Counts | Yes |
| X. Local Control and Accountability Plan | Yes |
| Y. Independent Study-Course Based | Not Applicable ¹ |
| Z. Immunizations | Not Applicable ¹ |
| ZA. Educator Effectiveness | Yes |
| ZB. Expanded Learning Opportunities Grant (ELO-G) | Not Applicable ¹ |
| ZC. Career Technical Education Incentive Grant | Not Applicable ¹ |
| ZD. Expanded Learning Opportunities Program | Yes |
| ZE. Transitional Kindergarten | Yes |
| ZF. Kindergarten Continuance | Not Applicable ¹ |
| Charter Schools | Not Applicable ¹ |

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the State Audit Guide. Accordingly, this report is not suitable for any other purpose.



December 15, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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BIGGS UNIFIED SCHOOL DISTRICT**SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL STATEMENTS

| | |
|--|----------------------|
| Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: | <u>Unmodified</u> |
| Internal control over financial reporting: | |
| Material weakness(es) identified? | <u>No</u> |
| Significant deficiency(ies) identified? | <u>None Reported</u> |
| Non-compliance material to financial statements noted? | <u>No</u> |

FEDERAL AWARDS

| | |
|--|----------------------|
| Internal control over major federal program(s): | |
| Material weakness(es) identified? | <u>No</u> |
| Significant deficiency(ies) identified? | <u>None Reported</u> |
| Type of auditor's report issued on compliance for major federal programs: | <u>Unmodified</u> |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u>No</u> |
| Identification of major programs: | |

| | |
|----------------------------|---|
| <u>AL Number</u> | <u>Name of Federal Program of Cluster</u> |
| <u>84.027 & 84.173</u> | <u>Special Education Cluster (IDEA)</u> |
| <u>10.553 & 10.555</u> | <u>Child Nutrition Cluster</u> |

| | |
|--|-------------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | <u>\$ 750,000</u> |
| Auditee qualified as low-risk auditee? | <u>No</u> |

STATE AWARDS

| | |
|---|-------------------|
| Type of auditors' report issued on compliance for State programs: | <u>Unmodified</u> |
|---|-------------------|

BIGGS UNIFIED SCHOOL DISTRICT

**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

No Financial Statement Findings were noted in the current year.

BIGGS UNIFIED SCHOOL DISTRICT

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

No Federal Award Findings were noted in the current year.

BIGGS UNIFIED SCHOOL DISTRICT

**STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

No State Award Findings were noted in the current year.

BIGGS UNIFIED SCHOOL DISTRICT

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

No Findings were noted in the prior year.

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| Biggs Unified School District | | | | | | | | | | | | |
|--|-----------------------|---|------------------------------|---------------------|---------------|---------------------|---------------------|---------------------|-----------------------|--|--|--|
| GO Bond Series A | | | | | | | | | | | | |
| Building Fund 21 | | | | | | | | | | | | |
| | | Remarks/Location | Projects Location | | | | | | | | | |
| | | | RICHVALE | Parking Lot-BHS | Middle School | District Office | District Wide | Total | | | | |
| Total Cash in Treasury- Beg | \$6,000,000.00 | | June-Aug Asbestos Abatement | \$310,240.00 | | | | \$310,240.00 | | | | |
| Add Interest Earned | \$18,613.16 | 3/31/2025 | District Wide Admin Services | | | | \$156,700.00 | \$156,700.00 | | | | |
| Add Interest Earned | \$62,003.18 | 6/30/2025 | New Classroom Bldg | | \$259,675.00 | | | \$259,675.00 | | Exclude reimbursement | | |
| Add COI refund | \$760.00 | 7/8/2025 | New Gym Building | | \$489,150.00 | | | \$489,150.00 | | Exclude reimbursement | | |
| Add Interest Earned | \$64,097.30 | 9/30/2025 | District Office Roofing | | | \$197,239.50 | | \$197,239.50 | | Architect + MRoberts Construction/ Testing/ Ray Dalton | | |
| Total Cash Building Fund | \$6,145,473.64 | | | | | | | | | | | |
| | | | TOTAL | \$310,240.00 | \$0.00 | \$748,825.00 | \$197,239.50 | \$156,700.00 | \$1,413,004.50 | | | |
| Less Expenditures | | | | | | | | | | | | |
| Bond Cost of Issuance | \$120,000.00 | District Admin | | | | | | | | | | |
| Isom Advisors Services | \$36,700.00 | District Admin | | | | | | | | | | |
| Environmental Testing- Asbestos | \$8,140.00 | Asbestos- Richvale | | | | | | | | | | |
| Environmental Testing- Asbestos | \$19,650.00 | Asbestos- Richvale 8/7/25 | | | | | | | | | | |
| Central Valley Environmental | \$269,000.00 | Asbestos- Richvale 9/22/25 | | | | | | | | | | |
| Zane Schreder | \$13,450.00 | RCA Project Mngt Services 9/22/25 | | | | | | | | | | |
| Nichols, Melburg, Rossetto | \$10,792.50 | Architect Roof Project | | | | | | | | | | |
| Environmental Science- DO | 2375 | District Office Roofing | | | | | | | | | | |
| Total Expenditures | \$480,107.50 | | | | | | | | | | | |
| Net Cash in Treasury 12/18/2025 | \$5,665,366.14 | | | | | | | | | | | |
| Current Projects | | | | | | | | | | | | |
| Schreder & Associates | 5% of Actual Projects | Project Management Services | | | | | | | | | | |
| Nichols, Melburg, Rossetto | \$259,675.00 | Architectural Services- Middle School Classromm | | | | | | | | | | |
| Nichols, Melburg, Rossetto | \$489,150.00 | Architectural Services- Middle School Gym | | | | | | | | | | |
| Michael Roberts Construction | \$169,072.00 | District Office Roofing | | | | | | | | | | |
| Ray Dalton Construction | \$15,000.00 | District Office Roofing | | | | | | | | | | |

Biggs Unified School District

Item 16 C

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

Doug Kaelin
Superintendent

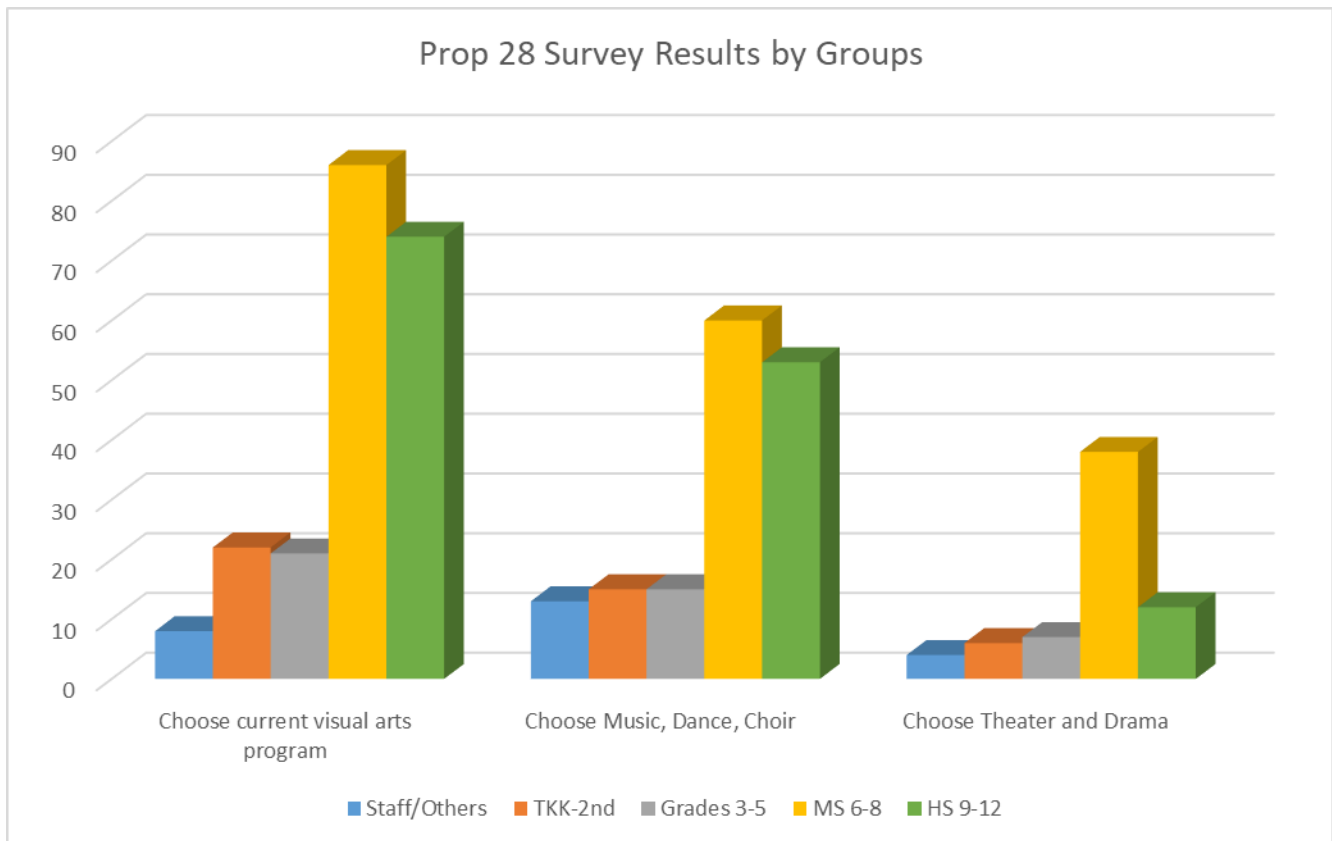
Proposition 28- Arts and Music in School Funding **October- December 2025 Survey Results**

Staff/Faculty/Board Member Participants – 18

Student Participants – 342

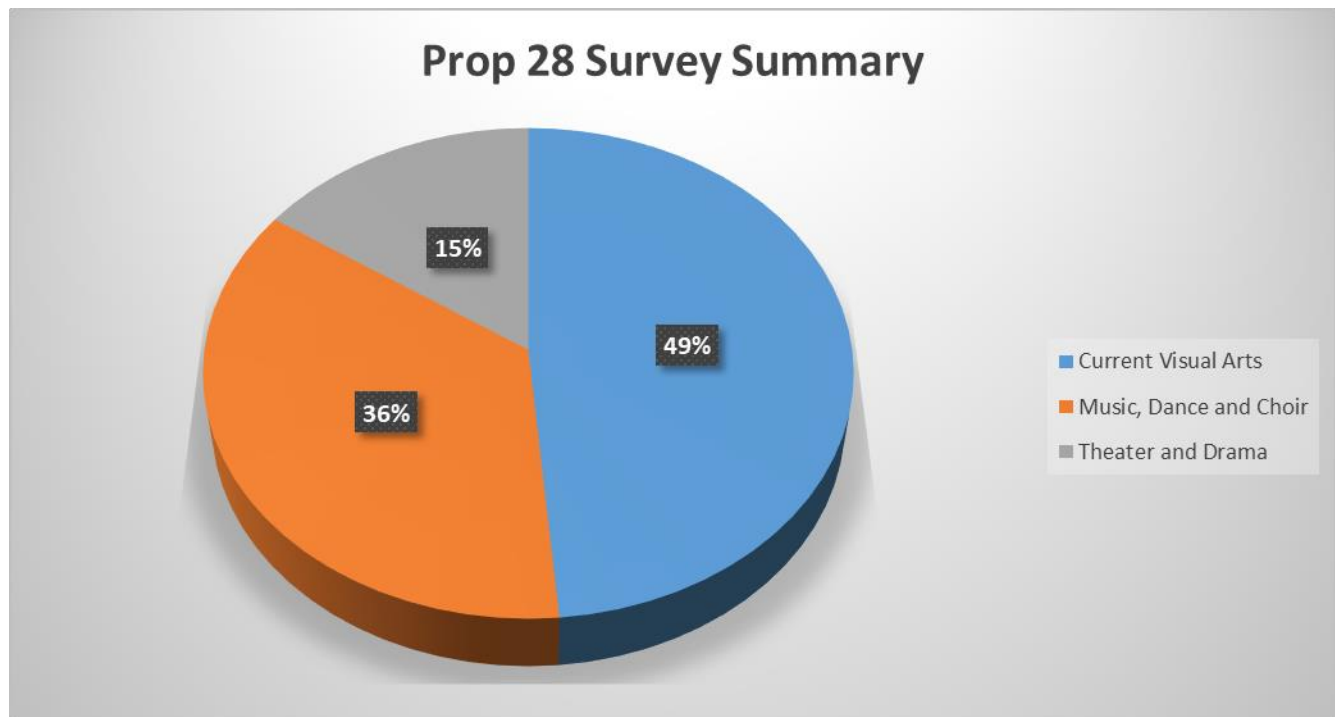
Total Participants- 360

Results by Groups:



Summary –All Groups

| | |
|--|-----|
| Choose Current Visual Arts | 49% |
| Choose Music, Dance, and Choir | 36% |
| Choose Theater, Drama, Performing Arts | 15% |



Survey Comments:

Ms. Monica is doing a fantastic job.
Do not take away the art class
Per my student, they love art
A balance of visual and performing arts
Music would be great
Little kids love music and dance
It would be nice to have theater arts
I want music
We should do more than just the arts
Art is one of my favorite
Current band music is amazing.
Marching band would be great