

Agenda
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
January 10, 2024
6:00 p.m. Closed Session
6:30 p.m. Estimated Open Session

District LCAP Goals

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

OPEN SESSION

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

Pg 4-9 A. December 13, 2023 Regular Meeting

CLOSED SESSION

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

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

RECONVENE TO OPEN SESSION

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

B. FFA

10. PUBLIC 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. 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. RES/MIDDLE SCHOOL PRINCIPAL'S REPORT:

C. HIGH SCHOOL PRINCIPAL'S REPORT:

Pg 10 D. M/O/T AND FOOD SERVICE DIRECTOR'S REPORT:

E. SUPERINTENDENT'S REPORT:

Pg 11 F. CBO's REPORT:

G. BOARD MEMBER REPORTS:

12. 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 12-17 A. Approve AP Vendor Check Register and Purchase Order Listing December 1, 2023 – December 31, 2023

13. ACTION ITEMS

Pg 18-115 A. Adopt 2022-2023 Audited Annual Financial Report (Presentation by Robert T. Dennis via Zoom)

Pg 116 B. Accept BCOE Technology Grant for \$40,000 to offset the cost of our cable project

Pg117-118 C. Adopt Resolution 2023-2024 #06 "Designation of District Representative"

Pg119-122 D. Adopt the following New or Updated Board Policies (BP), Admin. Regulations (AR), and Exhibits (E) from the CSBA December 2023 release:

Board Policy 0460 - Local Control and Accountability Plan

Administrative Regulation 0460 - Local Control and Accountability Plan

Board Policy 0500—Accountability

Board Policy 0520 - Intervention in Underperforming Schools

Administrative Regulation 1220 - Citizen Advisory Committees

Board Policy 1431—Waivers

Board Policy 3400 - Management of District Assets/Accounts

Administrative Regulation 3400 - Management of District Assets/Accounts

Board Policy 5116.2 - Involuntary Student Transfers

Board Policy 5131.2—Bullying

Administrative Regulation 5131.2—Bullying

Administrative Regulation 5141.21 - Administering Medication and Monitoring Health Conditions

Board Policy 5148.3 - Preschool/ Early Childhood Education

Administrative Regulation 5148.3 - Preschool/ Early Childhood Education

Board Policy 6142.8 - Comprehensive Health Education

Administrative Regulation 6142.8 - Comprehensive Health Education

Board Policy 6146.1 - High School Graduation Requirements

Board Policy 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities

Board Policy 6170.1 - Transitional Kindergarten
Administrative Regulation 6173.3 - Education for Juvenile Court School Students
Board Bylaw 9321 - Closed Session
Exhibit(1) 9321 - Closed Session
Exhibit(2) 9321 - Closed Session

Pg123-127 E. Approve the Mandated Block Grant

Pg128-141 F. Approve the 2023-2024 Consolidated Application

Pg142-144 G. Approve A-G Completion Plan for Grant

H. Approve School Accountability Report Cards (SARC) for each school:

Pg 145-165 Biggs High School

Pg 166-183 Biggs Elementary School

Pg 184-199 Richvale Elementary School

Pg 200-201 I. Approve purchase of folding chairs totaling \$10,939.18 from Office Depot using ESSER funds

Pg 202 J. Approve quote from Christensen Telecommunications, Inc. in the amount of \$3,467.45 for phone replacement at Richvale Elementary School – ESSER funds will be used

Pg 203 K. Approve quote from Christensen Telecommunications, Inc. in the amount of \$1,840.89 for installation of a phone in the Richvale Elementary kitchen – ESSER funds will be used

Pg 204 L. Approve quote from Woodbrothers Carpet & Flooring in the amount of \$2,158.56 to install carpet in Room 26 at BES

Pg 205-206 M. Approve purchase of a storage container from Boxhub in the amount of \$3,286.43 using ESSER funds

Pg 207-239 N. Accept REAP Grant funds in the amount of \$12,329.00

14. PERSONNEL ACTION - None

15. INFORMATION ITEMS

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

Pg240-244 B. Swimming Pool

16. FUTURE ITEMS FOR DISCUSSION

17. 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 13, 2023

OPEN SESSION

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

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

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

APPROVAL OF AGENDA – (with additions to Item 13 A)

The Board approved the agenda as presented with additions to Item 13 A. MSCU (Phillips/Atteberry) 5/0

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

APPROVAL OF MINUTES

The Board approved the minutes from the Regular Board Meeting on November 8, 2023 as written. MSCU (Navarro/Avram) 5/0

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

The Board adjourned into Closed Session at 6:31 p.m.

CLOSED SESSION

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

Closed Session was adjourned at 7:12 p.m. and reconvened to Open Session at 7:12 p.m.

Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO; Beverly Landers, K-5 Principal; Tracey McPeters, 6-8 and RES Principal

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

ACTION ITEM - ANNUAL ORGANIZATIONAL MEETING

A. ELECTION OF OFFICERS

1. *President* – Linda Brown

Melissa A. Atteberry nominated M. America Navarro. M. America Navarro declined the nomination. Jonna Phillips nominated Linda Brown. Linda Brown accepted the nomination. Sean Avram seconded the nomination. MSCU (Phillips/Avram) 5/0

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

2. *Vice President* – Melissa A. Atteberry

Sean Avram nominated Melissa A. Atteberry. Melissa A. Atteberry accepted the nomination. M. America Navarro seconded the nomination. MSCU (Avram/Navarro) 5/0

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

3. *Clerk* – M. America Navarro

Melissa A. Atteberry nominated M. America Navarro. M. America Navarro accepted the nomination. Sean Avram seconded the nomination. MSCU (Atteberry/Avram) 5/0

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

4. Establishment of Regular Meetings

The Board will keep the meeting place but change the meeting time for 2024. 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 6:30 p.m. MSCU (Brown/Phillips) 5/0

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

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 A. Atteberry will be the alternate for BUTA and CSEA.

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

Linda Brown nominated Doug Kaelin. There were no other nominations. Jonna Phillips seconded the nomination. MSCU (Brown/Phillips) 5/0

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

PARENT ASSOCIATIONS REPORTS – None

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

STUDENT REPORTS and STUDENT RECOGNITION:

ASB REPORT: Addie Scott reported that classes are running the concession stand during basketball games to raise money for class accounts. ASB students have been reading to 1st grade students at the Elementary School. They are planning Homecoming for February and are working on posters. The final short week before the break will include dress up days and a staff vs. students basketball game.

FFA REPORT: Addie Scott reported that they held their December Chapter meeting tonight (the 13th) and had a gingerbread house building competition. Teams are competing in field days and going on field trips. There is a lottery for the Silver Dollar Fair. Officers are attending the state conference in Sacramento and an upcoming conference in Redding this January.

Recognition of First Interim Budget Cover Art Contest Winner: Senior student, Destiny Lowry, accept a certificate and an Amazon gift card for winning the art contest held to design the First Interim Budget cover page.

PUBLIC COMMENT- Parent, Angie Cote, spoke of her concerns for the safety of her daughter on campus due to an ongoing situation with another student.

REPORTS:

ELEMENTARY SCHOOL PRINCIPAL’S REPORT: Beverly Landers read her report and submitted it for the record.

RES/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 during articulation staff looked at the Dashboard. Progress is being made in all areas. ELA scores increased as the data is coming from last year’s junior class, which is pretty strong academically. Graduation Rate dropped to 98%. CSF club has stepped it up due to the new advisor, Anne Lair, planning multiple field trips to college campuses. Any student who qualifies for the club can attend trips to Sacramento State, U.C. Davis, and Stanford. Fall sports are over. Our head football coach was named League MVP and will coach in the Lion’s All Star Game in June. The ASB class received gifts from staff at the Secret Santa lunch on December 11th after giving gifts to staff members during the week of December 4th – 8th. We are re-cabling Wi-Fi lines to improve internet speed. Mr. Kaelin is looking at A-G data and trying to determine why the completion rate is low. The A-G Completion Rate Plan will be presented in January. Funds from the A-G Grant will be used to increase the completion rate. We need to encourage more students to take classes that will qualify them for entrance into the UC system. The planning needs to start in the 8th grade. We had three new transfer students at BHS this year, and Mr. Kaelin is pleased with how they are excelling here after being “in trouble” in their previous districts. This is a positive environment for all students. Winter sports have begun. Mount Shasta housed our basketball teams for their

tournament. Mr. Kaelin is trying to figure out bussing and van schedules so that athletes miss as little school as possible. Basketball and wrestling teams will be attending tournaments over the break. Our basketball teams have been successful so far. Our wrestling team hosted a home meet for the first time in a long while. The semester ends on December 20th. There will be some kids removed from the teams if they do not make grades.

M/O/T/, FOOD SERVICE DIRECTOR’S REPORT: John Strattard’s report, included in the agenda packet, was reviewed.

SUPERINTENDENT’S REPORT: Doug Kaelin stated that the fencing and playground projects will hopefully be completed over the break. He is following up on the new bus purchase and its delivery. The transmission went out on another bus. Admin is updating Safety, LCAP, and A-G plans.

CBO’S REPORT: Analyn Dyer presented a Power Point summarizing the First Interim Budget Report.

BOARD MEMBER REPORTS: (added before first adjournment) Melissa A. Atteberry wanted to express how much she appreciates Kindergarten Teacher, Holly Perkins. She stated that her granddaughter and all the kids love her. M. America Navarro is excited about Beverly Landers going after the Community Hub School grant and feels like that would be a benefit to our town.

CONSENT AGENDA:

The Board approved the Consent Agenda Items A and B. MSCU (Atteberry/Navarro) 5/0

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

- A. Approve Inter-District Agreement Request(s) for the 2023-2024 and 2024-2025 school year
- B. Approve AP Vendor Check Register and Purchase Order Listing November 7, 2023 – November 30, 2023

ACTION ITEMS:

The Board approved Action Items A-G. MSCU (Navarro/Atteberry) 5/0

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

- A. Approve bid from Gaynor Telesystems for the Structured Communications Cabling System Project in the amount of \$136,368.70
- B. Approve invoice from Fletcher’s Plumbing in the amount of \$39,069.80 to repair the gas leak
- C. Adopt the following New or Updated Board Policies (BP), Admin. Regulations (AR) and Exhibits (E) from the CSBA September release:
 - Board Policy 1160 - Political Processes*
 - Board Policy 1330 - Use of School Facilities*
 - Administrative Regulation 1330 - Use of School Facilities*
 - DELETE – Exhibit (1) 1330 - Use of School Facilities*
 - Administrative Regulation 3311-Bids*
 - Administrative Regulation 3311.3 - Design-Build Contracts*
 - Board Policy 3312 – Contracts*
 - Board Policy 3460 - Financial Reports and Accountability*
 - Board Policy 3551- Food Service Operations/Cafeteria Fund*

Administrative Regulation 3551 - Food Service Operations/Cafeteria Fund
Board Policy 4151/4251/4351 - Employee Compensation
Administrative Regulation 4217.3 - Layoff/Rehire
Board Policy 5131.9 - Academic Honesty
Board Policy 6154 - Homework/Makeup Work
Board Policy 6162.5 - Student Assessment
Administrative Regulation 7140 - Architectural and Engineering Services
Board Bylaw 9124 – Attorney

D. Adopt the following New or Updated Board Policies (BP), Admin. Regulations (AR) and Exhibits (E) from the CSBA October release:

Board Policy 0410 - Nondiscrimination in District Programs and Activities
Board Policy 1312.2 - Complaints Concerning Instructional Materials
Administrative Regulation 1312.2 - Complaints Concerning Instructional Materials
Exhibit (1) 1312.2 - Complaints Concerning Instructional Materials
Board Policy 1312.3 - Uniform Complaint Procedures
Administrative Regulation 1312.3 - Uniform Complaint Procedures
Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures
Exhibit (1) 1312.4 - Williams Uniform Complaint Procedures
Exhibit (2) 1312.4 - Williams Uniform Complaint Procedures
Board Policy 5145.3 - Nondiscrimination/Harassment
Board Policy 6143 - Courses of Study
Administrative Regulation 6143 - Courses of Study
Board Policy 6161.1- Selection and Evaluation of Instructional Materials
Administrative Regulation 6161.1- Selection and Evaluation of Instructional Materials
Exhibit (1) 6161.1- Selection and Evaluation of Instructional Materials
Board Policy 6161.11- Supplementary Instructional Materials
Board Policy 6163.1- Library Media Centers

E. Approve contract with Jack Schreder & Associates for consulting services

F. Approve Attorney-Client Fee Contract with Minasian Law

G. Approve First Interim Budget

PERSONNEL ACTION ITEMS:

The Board approved Personnel Action Items A-H. MSCU (Atteberry/Navarro) 5/0

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

- A. Accept resignation of Kendall Milburn from the BHS Library Clerk position effective 11/20/2023
- B. Approve Cynthia Davis as a Substitute Instructional Aide
- C. Approve Vince Sormano as Co Ed Golf Coach
- D. Approve Aaron Bayless and Hollie Byers as BES Winter Program Directors
- E. Approve Dean of Students Job Description
- F. Approve changes to the Certificated Management Salary Schedule to include Dean of Students

G. End Consulting Services Agreement with Beverly Landers as of 11/30/2023

H. Approve hiring Beverly Landers as Dean of Students effective 12/01/2023

INFORMATION ITEMS - None

FUTURE ITEMS FOR DISCUSSION - None

The Board adjourned into Closed Session at 9:09 p.m. and reconvened to Open Session at 9:31 p.m.

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

ADJOURNMENT – 9:31 p.m.

MINUTES APPROVED AND ADOPTED:

Presiding President

Date

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

MOT & Food Services.

1. Transportation

- a. We are patiently waiting for the delivery of a brand new bus. *(no new info on ETA)*
- b. We have completed the most recent 45, 90 & 120 day bus safety checks, there were a few minor issues which have been corrected and all busses are road worthy and in service.
- c. Our bus that needed a new transmission has been repaired and is back on the road.
- d. We have completed our annual fleet smog's for the calendar year. All vehicles smogged passed and in compliance with the state's emissions standards

2. Grounds

- a. Our maintenance and transportation staff are teaming up to continue maintain the districts grounds.
- b. We are currently accepting applications for the Grounds/bus/ position and hope to screen and interview applicants soon.
- c. The fencing project at Biggs Elementary is almost complete in Biggs and has started in Richvale. There are a few gate latch issues that are being addressed at BES.
- d. We are patiently awaiting the installation of new playground equipment for Richvale Elementary and the Biggs Elementary Kindergarten area. The contactor doing the installation hopes to start the installation in early to mid January. (There are a few districts in line in front of ours.)
- e. We have a new tow behind Sweeper that is on its way to the district. The sweeper will allow us to do a better job keeping the campus looking better by giving us the ability to more easily pick up leaves and debris.

3. Maintenance

- a. The maintenance staff has been working on installing Smart Televisions class rooms throughout the district.
- b. The district's fiber optic re-cabling project has started, new fiber optic lines are being replaced throughout the district to accompany the installation of new network switches to improve our speed and connect ability.

4. Food service

- a. We are continuing to work on new menu items for the new school year
- b. The new walk in refrigerator and freezer for the Biggs elementary cafeteria should be delivered delivery in early February, and we are making plans for installation during spring break.
- c. We are continuing to monitor supply chain disruption. Things seem to be improving. E are increasing options for our middle school students by incorporation a salad & sandwich bar in addition to our regular menu.

Biggs Unified School District

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

Doug Kaelin
Superintendent

CBO BOARD REPORT

01/10/2024

- ❖ ESSER Funds Update- Deadline as of 9/30/2024 Estimated remaining balance \$500K
- ❖ Effective January 1, 2024, CA wage increase from \$15.50 to \$16.00/ hour for all employees. Fast food workers will earn a \$20/hour minimum wage in April 2024. Healthcare workers will earn a minimum of \$18, \$21, or \$23 an hour, depending on what type of facility employs them and where they work.
- ❖ A-G Completion Grant update \$150K – To be spent until June 30, 2026.
- ❖ Consolidated Application – Fall Released submitted with estimated total awards of \$300K – 70% spent and 30% remaining.
- ❖ Standard Mileage Rate increase effective January 1, 2024, 67 cents per mile – an increase of 1.5 cents from 2023 or 65.5 cents.
- ❖ The 2023 W-2 tax report will be mailed out to employees by January 16, 2024, and the 1099 Tax reporting will be released by February 2024.
- ❖ January 17- The Governor’s Budget Workshop will be held at SAFE Credit Union Convention Center in Sacramento.

Yours in Education,
Analyn Dyer

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: January 10, 2024

Item Number: 12 A
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, 2023 through December 31, 2023
Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

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

Fiscal Impact:

As indicated.

Recommendation:

Approve.

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-277420	25.00 Printed	01		MOLLIE BYERS (MOLLIE BYER - Payee)
3005-277421	25.00 Printed	01		RHEGAN JONES (RHEGAN JONE - Payee)
3005-277422	25.00 Printed	01		RYAN FLOWERS (RYAN FLOWER - Payee)
3005-277423	25.00 Printed	01		RYLAN JONES (RYLAN JONES - Payee)
3005-277424	33.27 Printed	01		Deel, Earl R (000554 - Emp)
3005-277425	115.61 Printed	01		Strattard, John (001201 - Emp)
3005-277426	1,181.00 Printed	01		Green, Melissa D (001230 - Emp)
3005-277427	50.00 Printed	01		Dyer, Analyn (001371 - Emp)
3005-277428	834.82 Printed	01		Long, Loretta L (001404 - Emp)
3005-277429	96.51 Printed	01		McPeters, Tracey (001462 - Emp)
3005-277430	539.86 Printed	01		AT&T (100086/1)
3005-277431	396.89 Printed	01		Blick Art Materials LLC (100869/1)
3005-277432	78.00 Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-277433	160.00 Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-277434	132.84 Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-277435	7.78 Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-277436	7,355.14 Printed	01		CITY OF BIGGS (100164/1)
3005-277437	48.25 Printed	01		CLARK & SONS (100165/1)
3005-277438	2,787.54 Printed	13		DANIELSEN COMPANY (100182/1)
3005-277439	161.00 Printed	01		FRANCHISE TAX BOARD (100039/1)
3005-277440	2,611.46 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-277441	6,891.25 Printed	25		JACK SCHREDER & ASSOCIATES INC (100276/1)
3005-277442	3,338.53 Printed	01		Lakeview Petroleum Co. (100304/3)
3005-277443	25.80 Printed	01		MJB SALES & SERVICE (100336/1)
3005-277444	230.12 Printed	01		Ivy Business Forms, INC (100805/1)
3005-277445	210.00 Printed	01		North State Water System (100827/1)
3005-277446	1,414.05 Printed	13		PRO PACIFIC FRESH (100376/1)
3005-277447	1,309.07 Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-277448	8,052.60 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-277449	459.97 Printed	01		TPX COMMUNICATIONS (100764/1)
3005-277450	3,009.65 Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)
3005-277451	397.60 Printed	01		VERIZON WIRELESS (100467/1)
3005-277452	113,342.30 Printed	01		Virco Inc (100849/1)

Number	Amount Status	Fund	Cancel Register Id	Payee
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155,370.91 Number of Items 33 Totals for Register 000465

2024 FUND-OBJ Expense Summary / Register 000465

01-4300	108,246.13	
01-4303	3,338.53	
01-4400	9,951.76	
01-5200	834.82	
01-5300	1,181.00	
01-5502	7,355.14	
01-5504	1,309.07	
01-5606	3,009.65	
01-5800	471.00	
01-5807	238.00	
01-5900	1,405.21	
01-9110*		137,340.31-
Totals for Fund 01	137,340.31	137,340.31-
13-4300	352.23	
13-4700	10,787.12	
13-9110*		11,139.35-
Totals for Fund 13	11,139.35	11,139.35-
25-5800	6,891.25	
25-9110*		6,891.25-
Totals for Fund 25	6,891.25	6,891.25-
Totals for Register 000465	155,370.91	155,370.91-

* denotes System Generated entry

Net Change to Cash 9110 155,370.91- Credit

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-277921	30.00	Printed	01		BEN MOWER (BEN MOWER - Payee)
3005-277922	17.00	Printed	01		FASTRAK (FASTRAK - Payee)
3005-277923	15.76	Printed	01		Strattard, John (001201 - Emp)
3005-277924	37.53	Printed	01		A Z Bus Sales Inc (100057/4)
3005-277925	149.00	Printed	01		Accurate Plumbing (100872/1)
3005-277926	888.27	Printed	01		ANDES POOL SUPPLY (100077/1)
3005-277927	105.00	Printed	01		ASBURY ENVIRONMENTAL SERVICES (100085/1)
3005-277928	410.34	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-277929	99,597.87	Printed	01		CRBR Property Damage Services (100874/1)
3005-277930	4,770.00	Printed	01		William Leo Bunch Jr. (100825/1)
3005-277931	35.00	Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-277932	39,069.80	Printed	01		Fletchers Plumbing & Contracting, Inc. (100873/1)
3005-277933	6,074.74	Printed	01		GAYNOR TELESYSTEMS (100233/1)
3005-277934	191.87	Printed	01		GRAINGER INC (100240/1)
3005-277935	2,562.47	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-277936	2,611.59	Printed	01		Lakeview Petroleum Co. (100304/3)
3005-277937	146.92	Printed	01		LES SCHWAB (100308/1)
3005-277938	50.71	Printed	01		MACS MARKET (100318/1)
3005-277939	298.05	Printed	01		MJB SALES & SERVICE (100336/1)
3005-277940	389.28	Printed	01		OFFICE DEPOT (100358/1)
3005-277941	4,157.49	Printed	01		PG&E (100369/1)
3005-277942	136.20	Printed	01		Pitney Bowes Inc (100371/2)
3005-277943	173.76	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-277944	210.00	Printed	01		SHARON LEE WEDIN (100470/1)
3005-277945	3,197.07	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-277946	112.56	Printed	01		Pape' Machinery, Inc. (100836/1)

165,438.28

Number of Items

26 Totals for Register 000466

2024 FUND-OBJ Expense Summary / Register 000466

01-4300	2,121.29
01-4303	2,611.59
01-5503	4,157.49
01-5600	136.20

2024 FUND-OBJ Expense Summary / Register 000466 (continued)

01-5607	6,074.74	
01-5800	5,557.00	
01-5807	30.00	
01-6200	39,218.80	
01-8979	99,597.87	
01-9110*		159,504.98-
Totals for Fund 01	159,504.98	159,504.98-
13-4300	172.47	
13-4700	5,760.83	
13-9110*		5,933.30-
Totals for Fund 13	5,933.30	5,933.30-
Totals for Register 000466	165,438.28	165,438.28-

* denotes System Generated entry

Net Change to Cash 9110 165,438.28- Credit

2024 FUND-OBJ Expense Summary / Register 000466 (continued)

320,809.19

Number of Items

59 Totals for Org 006 - Biggs Unified School District

BIGGS UNIFIED SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2023

BIGGS UNIFIED SCHOOL DISTRICT

BIGGS, CALIFORNIA

JUNE 30, 2023

MEMBER	OFFICE	TERM EXPIRES
Linda Brown	President	November 2024
Melissa A. Atteberry	Vice President	November 2026
M. America Navarro	Clerk	November 2026
Jonna Phillips	Member	November 2024
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.

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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, 2023, 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, 2023, 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

Biggs Unified School District's 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.

RT DENNIS
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 management's discussion and analysis, budgetary comparison information, pension schedules, and other postemployment schedules 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").

2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* requires:

- ❖ LEA Organization Structure
- ❖ 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

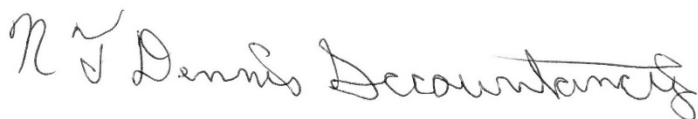
The above listed schedules are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial 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 mentioned 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 in the Annual Financial Report. The other information comprises the SEFA and Combining Statements of Non-Major Governmental Funds but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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, 2023 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 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, 2023

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, 2023. Please read it in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

The District's financial status improved substantially for the year. Total net position increased more than forty-one percent over the course of the year.

- ▶ Overall revenues were \$12.3 million, fully \$3.0 million more than expenses.
- ▶ The total cost of basic programs rose sixteen percent to \$9.4 million. Because the portion of those costs paid for with charges, fees, and intergovernmental aid increased, the net cost that required LCFF went down fifteen percent to \$4.7 million.

Outlays for new capital assets were very low because the planned security fences for each school sites and acquisition of playground equipment.

The District increased its outstanding long-term debt to \$9.4 million, or forty-seven percent.

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.

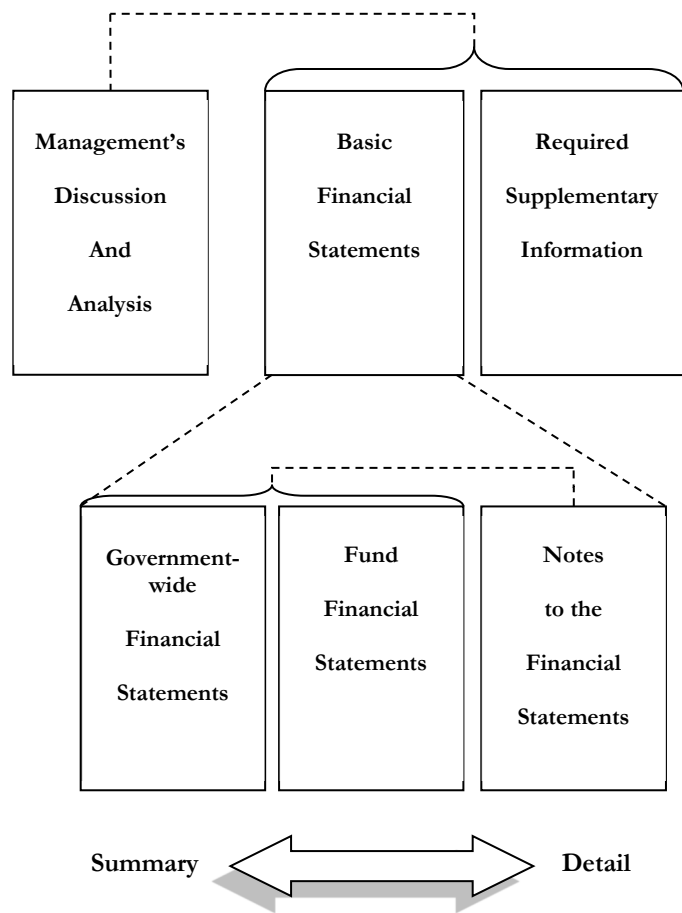


Figure A-2 summarizes the major features of the District’s financial statements, including the portion of the District’s activities they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis highlights the structure and contents 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, 2023

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
Fund 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	Balance sheet	Statement of fiduciary net position
<i>Accounting basis and measurement focus</i>	Statement of activities	Statement of revenues, expenditures, and changes in fund balances	Statement of changes in fiduciary net position
<i>Type of asset/ liability information</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of inflow/ outflow 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
	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, 2023

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 combined net position is significantly larger on June 30, 2023, than the year before—increasing more than twenty-eight percent to \$13.4 million. (See Table 1.)

The District’s improved financial position is the product of many factors. Growth during the year in taxes and grants was a significant contributor to this improvement. Another notable factor was a construction workers’ strike that delayed the planned opening of two new school buildings—Common Middle School and Basic High School for the Arts—until next year. Consequently, about \$2 million of expected maintenance and operations costs related to the new buildings did not arise.

Table 1 - Net Position

(\$ Amounts in millions)	Governmental Activities				
	2023	Restated 2022	\$ Change	% Change	
Current assets	\$ 9.2	\$ 6.4	\$ 2.8	44%	
Non-current assets	14.1	14.2	(0.1)	-1%	
Total Assets	23.3	20.6	2.7	13%	
Deferred outflows of resources	1.8	1.8	-	0%	
Current liabilities	1.6	1.2	0.4	33%	
Non-current liabilities	9.4	6.4	3.0	47%	
Total Liabilities	11.0	7.6	3.4	45%	
Deferred inflows of resources	0.7	4.3	(3.6)	-84%	
Net position					
Net investment in capital assets	13.9	13.9	-	0%	
Restricted	2.6	1.5	1.1	73%	
Unrestricted	(3.1)	(4.9)	1.8	-37%	
Total Net Position	\$ 13.4	\$ 10.5	\$ 2.9	28%	

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
JUNE 30, 2023

Changes in net position. The District’s total revenues increased thirty-two percent to \$12.3 million. (See Table 2.) Property taxes and state formula aid accounted for most of the District’s revenue, with each contributing about fifty-eight cents of every dollar raised. (See figures below) Another forty-two percent came from state and federal aid for specific programs, and the remainder from fees charged for services and miscellaneous sources. The increase in net position for was \$3.0 million in 2023. This was the second consecutive year that net position increased substantially, following an \$1.2 million increase in 2022. The recent good health of the District’s finances can be credited rising enrollment led to a 13 percent increase in LCFF revenues. State and federal grant support for governmental activities increased 112 percent to \$12.4 million.

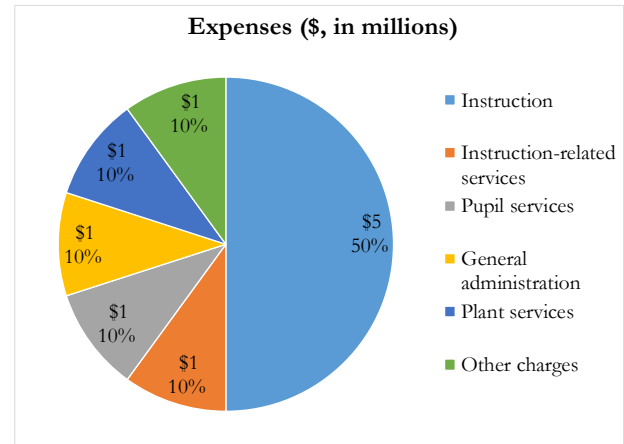
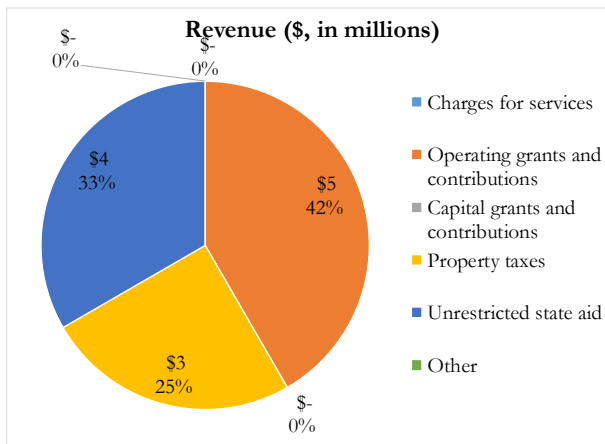


Table 2 - Activities

	Governmental Activities			
	2023	2022	\$ Change	% Change
<i>(\$ Amounts in millions)</i>				
Program revenue				
Charges for services	\$ 0.0	\$ 0.1	\$ (0.1)	-80%
Operating grants and contributions	4.7	2.5	2.2	88%
Capital grants and contributions	-	0.0	(0.0)	-100%
General revenue				
Property taxes	3.2	3.0	0.2	7%
Unrestricted state aid	4.1	3.6	0.5	14%
Other	0.3	0.1	0.2	183%
Total Revenue	12.3	9.3	3.0	32%
Expenses				
Instruction	4.7	4.1	0.6	15%
Instruction-related services	0.5	0.5	-	0%
Pupil services	1.2	1.0	0.2	20%
General administration	1.0	0.9	0.1	11%
Plant services	0.9	0.8	0.1	13%
Other charges	1.0	0.8	0.2	25%
Total Expenses	9.3	8.1	1.2	15%
Increase in net position	\$ 3.0	\$ 1.2	\$ 1.8	150%

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
JUNE 30, 2023

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.

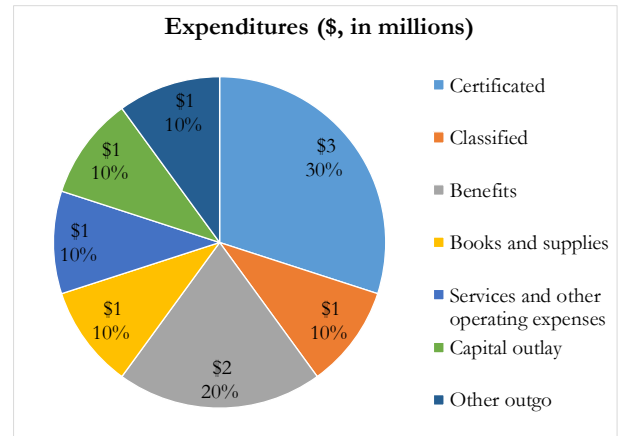
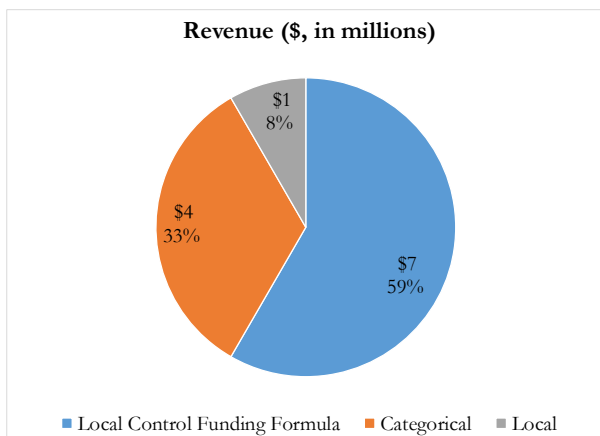
- ❖ The cost of all governmental activities this year was \$9.3 million.
 - Some of the cost (\$23,000) was financed by the users of the District’s programs.
 - The federal and state governments subsidized certain programs with grants and contributions (\$4.7million).
- ❖ Most of the District’s costs (\$4.6 million), however, were financed by District taxpayers and the taxpayers of our state. This portion of governmental activities was financed with \$3.2 million in property taxes, and \$4.1 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		
	2023	2022	2023	2022	% Change
Instruction	\$ 4.7	\$ 4.5	\$ 2.3	\$ 2.8	-18%
Instruction-related services	0.5	0.5	0.4	0.1	300%
Pupil services	1.2	1.0	(0.2)	0.4	-150%
General administration	1.0	0.9	0.7	0.8	-13%
Plant services	0.9	0.8	0.8	0.8	0%
Other	1.0	0.9	0.7	0.6	17%
Total	\$ 9.3	\$ 8.6	\$ 4.7	\$ 5.5	-15%

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

The strong 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 \$7.7 million, well above last year’s ending fund balances of \$5.3 million. All but one of the District’s governmental funds had more revenues than expenditures in 2023, thereby contributing to the increase in total fund balance.



BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
JUNE 30, 2023

Table 4 - Governmental Funds' Performance

<i>(\$ Amounts in millions)</i>	2023	2022	% Change
REVENUES			
Local Control Funding Formula	\$ 7.2	\$ 6.4	13%
Categorical	4.4	2.9	52%
Local	0.7	0.5	40%
Total Revenues	12.3	9.8	26%
EXPENDITURES			
Certificated	3.3	3.1	6%
Classified	1.4	1.4	0%
Benefits	2.1	2.0	5%
Books and supplies	0.8	0.7	14%
Services and other operating expenses	1.1	0.8	38%
Capital outlay	0.5	0.1	400%
Other outgo	0.8	0.7	14%
Total Expenditures	10.0	8.8	14%
Net financing activities	0.1	-	n/a
NET CHANGE IN			
FUND BALANCE	\$ 2.4	\$ 1.0	140%

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 and expenditures would be roughly equal, the actual results for the year show a \$2.4 million surplus.

- ❖ Actual revenues were \$1.5 million higher than expected, due largely to categorical aid.
- ❖ The actual expenditures were \$0.2 million above budget, due primarily to other services.

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
JUNE 30, 2023

Table 5 - General Fund and Budget Performance

	General Fund Activity			General Fund Budget		
	2023	2022	% Difference	Original Budget	Final Budget	% Difference
<i>(\$ Amounts in millions)</i>						
REVENUES						
Local Control Funding Formula	\$ 7.2	\$ 6.4	13%	\$ 6.6	\$ 7.2	-8%
Categorical	3.9	2.4	63%	1.3	2.6	-50%
Local	0.6	0.2	200%	0.4	0.4	0%
Total Revenues	11.7	9.0	30%	8.3	10.2	-19%
EXPENDITURES						
Salaries and benefits	6.6	6.3	5%	6.5	6.5	0%
Supplies and services	1.5	1.2	25%	1.6	1.8	-11%
Other	1.2	0.8	50%	0.7	1.2	-42%
Total Expenditures	9.3	8.3	12%	8.8	9.5	-7%
Net financing activities	-	-	N/A	(0.1)	(0.1)	0%
NET CHANGE IN FUND BALANCE	\$ 2.4	\$ 0.7	243%	\$ (0.6)	\$ 0.6	-200%

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. By the end of 2023, the District had invested \$20.7 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 increase of \$0.5 million, or seven percent, 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 \$0.5 million, while land improvements and additions to equipment and furniture amounted to \$0.4 million. Also, there was a restatement related to football stadium bleachers.

Table 6 - Capital Assets

<i>(\$ Amounts in millions)</i>	2023	Restated 2022	\$ Change	% Change
Land and construction in progress	\$ 0.3	\$ 0.3	\$ -	0%
Buildings and equipment	20.4	19.9	0.5	3%
Accumulated depreciation	(6.6)	(6.0)	(0.6)	10%
Total Capital Assets	\$ 14.1	\$ 14.2	\$ (0.1)	-1%

Long-term Debt. At year-end the District had \$9.4 million in pension related and lease long-term debt outstanding—an increase of forty-seven percent from last year—as shown in Table 7. (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>	2023	2022	\$ Change	% Change
Net pension liabilities	\$ 6.4	\$ 4.1	\$ 2.3	56%
Net OPEB	2.9	2.0	0.9	45%
Leases	0.2	0.3	(0.1)	-33%
Less current portion	(0.1)	-	(0.1)	n/a
Total Long-term Liabilities	\$ 9.4	\$ 6.4	\$ 3.0	47%

BIGGS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued **JUNE 30, 2023**

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:

- ❖ 8.22% statutory cost-of-living adjustment(COLA) to the Local Control Funding Formula (LCFF).
- ❖ Enrollment was projected conservatively. The District has not recover pre-pandemic enrollment total of 605. The projection is based on trends, live birth analysis. There has been a general decline over the past two years in enrollment with our current 9th and 12th grades far below average. Three out years SY 23/24, 24/25 and 25/26 where projected at 95% ADA based on historical data ratio. 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 o lose operating revenue without necessarily permitting the district o make adjustments in fixed operating costs.
- ❖ A new two-year labor agreement was agreed upon. 11.5% is the net effect of these increases and the total impact for 23/24 is \$ 886,761 for all unit groups.
- ❖ The California State Teachers' Retirement System (CalSTRS) projected employer contribution rate for 23/24 is 19.10%. The California Public Employees' Retirement System (CalPERS) projected employer contribution rate for 23/24 is 26.68%.

All of these factors were considered in preparing the District's budget for the 2023-24 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, 2023**

	Governmental
	Activities
	<i>(\$ Amounts in thousands)</i>
ASSETS	
Deposits and investments	\$ 8,313
Accrued receivables	891
Stores inventory	2
Prepaid expenses	3
Capital assets, not depreciable	283
Capital assets, depreciable, net	13,845
Total Assets	23,337
Deferred outflows of resources	1,807
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 25,144
LIABILITIES	
Accrued payables	\$ 1,268
Unearned revenue	262
Current portion of long-term liabilities	119
Non-current portion of long-term liabilities	9,446
Total Liabilities	11,095
Deferred inflows of resources	670
NET POSITION	
Net investment in capital assets	13,905
Restricted for	
Capital projects	226
Educational programs	2,328
Unrestricted net position (Deficit)	(3,080)
Total Net Position	13,379
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 25,144

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

BIGGS UNIFIED SCHOOL DISTRICT

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Instruction	\$ 4,717	\$ -	\$ 2,375	\$ (2,342)
Instruction - Related services				
Instructional services and administrati	115	7	77	(31)
Instructional library, media, and technol	94	-	-	(94)
School site administration	332	-	31	(301)
Pupil Services				
Home-to-school transportation	409	-	405	(4)
Food service	416	5	637	226
All other pupil services	345	-	300	(45)
General Administration				
Centralized data processing	4	-	-	(4)
All other general administration	977	1	242	(734)
Plant services	923	10	125	(788)
Ancillary services	241	-	244	3
Community services	76	-	-	(76)
Debt service - interest	11	-	-	(11)
Transfers between agencies	705	-	277	(428)
Total	\$ 9,365	\$ 23	\$ 4,713	(4,629)
General revenues				
Taxes and subventions				
Taxes levied for general purposes 3,247				
Federal and state aid not restricted for specific purposes 4,100				
Interest and investment earnings 31				
Miscellaneous 225				
Subtotal, General Revenue 7,603				
CHANGE IN NET POSITION 2,974				
Net Position - Beginning (Restated) 10,405				
Net Position - Ending \$ 13,379				

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

BIGGS UNIFIED SCHOOL DISTRICT

**GOVERNMENTAL FUNDS'
BALANCE SHEETS
JUNE 30, 2023**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and equivalents	\$ 7,910,776	\$ 401,828	\$ 8,312,604
Accrued receivables	829,305	61,410	890,715
Stores inventory	-	1,757	1,757
Prepaid expenditures	3,500	-	3,500
TOTAL ASSETS	\$ 8,743,581	\$ 464,995	\$ 9,208,576
LIABILITIES			
Accrued liabilities	\$ 1,256,011	\$ 9,003	\$ 1,265,014
Unearned revenue	261,899	-	261,899
Total Liabilities	1,517,910	9,003	1,526,913
FUND BALANCE			
Nonspendable	5,500	1,757	7,257
Restricted	2,100,070	453,995	2,554,065
Assigned	732,300	240	732,540
Unassigned	4,387,801	-	4,387,801
Total Fund Balance	7,225,671	455,992	7,681,663
TOTAL LIABILITIES AND FUND BALANCE	\$ 8,743,581	\$ 464,995	\$ 9,208,576

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, 2023**

(\$ Amounts in thousands)

Total Fund Balance - Governmental Funds \$ 7,682

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:	\$ 20,699	
Accumulated depreciation:	(6,571)	14,128

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 unmaturing interest owing at the end of the period was:

(3)

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, Continued
JUNE 30, 2023**

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)	6,432	
Net OPEB Obligation	2,942	
Compensated absences payable	14	
Leases payable	177	(9,565)

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	1,807
Deferred inflows of resources relating to pensions	(670)

Total Net Position - Governmental Activities: \$ 13,379

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, 2023**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
LCFF sources	\$ 7,164,556	\$ -	\$ 7,164,556
Federal sources	1,699,244	316,165	2,015,409
Other state sources	2,210,781	180,268	2,391,049
Other local sources	541,036	225,076	766,112
Total Revenues	11,615,617	721,509	12,337,126
EXPENDITURES			
Current			
Instruction	4,685,289	-	4,685,289
Instruction - Related services			
Supervision of instruction and administration	124,305	-	124,305
Instructional library, media, and technology	94,777	-	94,777
School administration	358,585	-	358,585
Pupil Services			
Transportation	591,917	-	591,917
Food services	8,572	492,929	501,501
All other pupil services	372,701	-	372,701
General Administration			
Data processing services	81	-	81
All other general administration	1,003,970	-	1,003,970
Plant services	922,006	55,752	977,758
Ancillary services	61,250	181,167	242,417
Community services	75,812	-	75,812
Transfers to other agencies	704,502	-	704,502
Facilities acquisition and construction	113,640	-	113,640
Debt service			
Interest	8,479	1,841	10,320
Principal	106,810	8,159	114,969
Total Expenditures	9,232,696	739,848	9,972,544
Excess (Deficiency) of Revenues Over Expenditures	2,382,921	(18,339)	2,364,582
OTHER FINANCING SOURCES (USES)			
Sources	-	53,373	53,373
NET CHANGE IN FUND BALANCE	2,382,921	35,034	2,417,955
Beginning balance	4,842,750	420,958	5,263,708
Ending balance	\$ 7,225,671	\$ 455,992	\$ 7,681,663

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, 2023**

(Amounts in thousands)

Net Change in Fund Balances - Governmental Funds \$ 2,418

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: \$	475	
Depreciation expense:	(460)	15

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:

114

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:

(53)

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, 2023**

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: (1)

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: 16

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: 504

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: (39)

Change in net position of Governmental Activities \$ 2,974

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

BIGGS UNIFIED SCHOOL DISTRICT

**FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023**

	<u>Foundation Private-Purpose Trust Fund</u>
ASSETS	
Cash and equivalents	\$ 320,996
Investments	386,007
TOTAL ASSETS	<u>\$ 707,003</u>
LIABILITIES	
NET POSITION	
Restricted	\$ 707,003

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, 2023**

	<u>Foundation Private-Purpose Trust Fund</u>
ADDITIONS	
Revenue from the use of money	\$ 24,735
DELETIONS	
Professional/Consulting Services and Operating Expenditures	4,164
CHANGE IN NET POSITION	20,571
Net Position - Beginning	686,432
Net Position - Ending	\$ 707,003

The accompanying notes are an integral part of these financial statements

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2023

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 11 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, 2023

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.

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, 2023

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).

County School Facilities Fund. This fund is established pursuant to *Education Code* §17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D) or the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* §17070.10 et seq.).

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.

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 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, 2023

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, 2023, 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, 2023

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

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.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District’s financial statements. However, credit for unused sick leave is applicable to all employees who retire. At retirement, each member will receive .004 year of service credit for each day of unused sick leave.

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, 2023

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.

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, 2023. 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 \$2.6 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.

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.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

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, 2023 consist of the following:

	Governmental Activities	Fiduciary Activities	Total
Deposits in financial institutions	118,399	91,044	\$ 209,443
Cash in county	8,194,205	229,952	8,424,157
Mutual funds	-	386,007	386,007
Total Cash and Cash Equivalents	\$ 8,312,604	\$ 707,003	\$ 9,019,607

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

2 - B. Policies and Practices

INVESTMENT TYPE	MAX. MATURITY	MAX % OF PORTFOLIO	MIN QUALITY	GOV'T CODE §s
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©
U.S Agency Obligations	5 years	None	None	53601(f)
Bankers' Acceptances	180 days	40% ^{oE}	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% ^{oJ}	None	53601(i)
Non-negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Placement Service Deposits	5 years	50% ^{oK}	None	53601.8 and 53635.8
Placement Service Certificates of Deposit	5 years	50% ^{oK}	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 Distr'ct's investment in the pool is reported in the accounting financial statements at amounts based upon the Distr'ct'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, 2023, 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+		2	\$ 8,424,157
Money market / mutual fund	NR	1	1	386,007
Total				\$ 8,810,164

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

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, 2023, the bank balances totaled \$215,817, 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 \$386,007 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, 2023, of the total investment balance was insured through the Securities Investor Protection Corporation (“SIPC”).

NOTE 3 – ACCRUED RECEIVABLES

Receivables at June 30, 2023, were as follows:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal Government			
Categorical aid	\$ 575,177	\$ 39,916	\$ 615,093
State Government			
Categorical aid	35,656	21,494	57,150
Lottery	27,636	-	27,636
Other Local Sources	190,836	-	190,836
Total	\$ 829,305	\$ 61,410	\$ 890,715

All receivables are considered by management collectible in full.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance			Balance
(\$ Amounts in thousands)	July 01, 2022	Restatement	Additions	June 30, 2023
Capital assets not being depreciated				
Land	\$ 283	\$ -	\$ -	\$ 283
Capital assets being depreciated				
Land improvements	2,259	947	97	3,303
Buildings & improvements	14,914	-	-	14,914
Furniture & equipment	1,821	-	378	2,199
Total Capital Assets Being Depreciated	18,994	947	475	20,416
Less Accumulated Depreciation				
Land improvements	583	72	85	740
Buildings & improvements	4,105	1	261	4,367
Furniture & equipment	1,350	-	114	1,464
Total Accumulated Depreciation	6,038	73	460	6,571
Depreciable Capital Assets, net	12,956	874	15	13,845
Total Capital Assets, net	13,239	874	15	14,128
Depreciation expense:	(\$ Amounts in thousands)			
Instruction			\$ 347	
Home-to-school transportation			42	
Food service			5	
Centralized data processing			4	
All other general administration			19	
Plant services			43	
			\$ 460	

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

NOTE 5 – ACCRUED PAYABLES

Payables at June 30, 2023, were as follows:

	General Fund	Non-Major Governmental Funds	District-Wide	Total Governmental Activities
Payroll	\$ 83,341	\$ -	\$ -	\$ 83,341
Benefit related	222,981	-	-	222,981
LCFF	188,887	-	-	188,887
Vendors payable	173,493	-	-	173,493
Special education related	340,126	-	-	340,126
Interest payable	-	-	3,000	3,000
Grant repayment	247,079	9,003	-	256,082
Other	104	-	-	104
Total	\$ 1,256,011	\$ 9,003	\$ 3,000	\$ 1,268,014

NOTE 6 – UNEARNED REVENUES

Unearned revenue at June 30, 2023, were as follows:

	General Fund
Federal sources	\$ 160,857
State sources	101,042
Total	\$ 261,899

NOTE 7 – LONG-TERM LIABILITIES

7 - A. Long-Term Liabilities Summary

Long-term liability activity for the year ended June 30, 2023 was as follows:

(\$ Amounts in thousands)	Balance July 01, 2022	Additions	Deductions	Balance June 30, 2023	Balance Due in One Year
Net Pension Liability	\$ 4,138	\$ 2,294	\$ -	\$ 6,432	\$ -
Net OPEB Obligation	2,002	940	-	2,942	-
Compensated absences	30	-	16	14	-
Leases payable	238	53	114	177	119
Total	\$ 6,408	\$ 3,287	\$ 130	\$ 9,565	\$ 119

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

7 - B. Leases

On March 1, 2020, the District entered into a financed purchase agreement to repair the stadium damaged by fire at Biggs High School for \$2,500,000 at an effective interest rate of 4.00%. The stadium was capitalized a Future minimum payments under this agreement are as follows:

Year Ending June 30,	Lease Finance		
	Principal	Interest	Total
2024	\$ 111	\$ 4	\$ 115
2025	20	0	20
Total	\$ 131	\$ 4	\$ 135

The District leases equipment with a historical cost and accumulated depreciation of \$53,373 and \$7,625, respectively, under the lease arrangements. Future minimum lease payments at June 30, 2023, are as follows:

Year Ending June 30,	Lease Payment
2024	10
2025	10
2026	10
2027	10
2028	10
Total	50
Less: Amount representing interest	4
Present value of minimum lease payments \$	46

7 - C. Compensated Absences

The District's liability for accumulated annual leave, including the employer share of pension benefits and payroll taxes, was \$14,000 on June 30, 2023.

7 - D. Pension Liabilities

The Distr'ct's pension activities between the District and Cal STRS and Cal PERS for the year ended June 30, 2023, resulted in net pension obligations and other related balances as follows:

	Cal STRS	Cal PERS	Total
District's proportionate share of the net pension liabilit	\$ (3,497)	\$ (2,935)	\$ (6,432)
Deferred Outflows of Resources	927	880	1,807
Deferred Inflows of Resources	(430)	(240)	(670)
Effect on Net Position	\$ (3,000)	\$ (2,295)	\$ (5,295)

See Note 8 for additional information regarding the pension plans and activities.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

7 - E. 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, 2023, this resulted in a total OPEB obligation of:

<i>(\$ Amounts in thousands)</i>	Cal STRS	Cal PERS	Total
District's OPEB liability	\$ 25	\$ 2,917	\$ 2,942

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

NOTE 8 – DEFINED BENEFIT PENSIONS

8 - 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.calpers.ca.gov/docs/forms-publications/acfr-2022.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: 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: Members first hired on or after January 1, 2013, At age 55 with at least five years of service.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

The 2% refers to the percentage of your final compensation that you'll receive as a retirement benefit for every year of service credit, also known as the age factor. 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%

Employer's Contribution Rates:

Effective date	Base rate	Supplemental rate per CalSTRS Funding Plan	Rate adjustment per special legislation	Total rate
July 1, 2022 – June 30, 2046	8.250%	10.850%	N/A	19.100%
July 1, 2046	8.250%	1	N/A	1

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 \$601,440 for the year ended June 30, 2023.

State's Contribution Rates:

Effective date	Base rate	Supplemental rate per CalSTRS Funding Plan	SBMA funding¹	Total
July 1, 2022	2.017%	6.311%	2.500%	10.828%
July 1, 2023 – June 30, 2046	2.017%	2	2.500%	2
July 1, 2046	2.017%	3	2.500%	3

¹ The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code §22954.

² 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%.

³ From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

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.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

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

At June 30, 2023, 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	\$	3,497
State's proportionate share of the net pension liability associated with the District		1,171
Total	\$	4,668

The total pension liability for the STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. At June 30, 2023, the District's proportion was as follows:

	<u>Jun. 30, 2022</u>	<u>Jun. 30, 2021</u>	<u>Difference</u>
Net Pension Liability Allocation Basis	0.0000503	0.0000510	-0.0000007

For the year ended June 30, 2023, the District recognized pension expense of \$198,000 and revenue of \$280,000 for support provided by the State. At June 30, 2023, 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	\$ -	\$ 259
Changes of assumptions	173	-
Net difference between projected and actual earnings on pension plan investments	-	171
Changes in proportion and differences between District contributions and proportionate share of contributions	153	-
District contributions subsequent to the measurement date	601	-
Total	\$ 927	\$ 430

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

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:

2024	\$	799	\$	181
2025		46		193
2026		5		260
2027		55		(252)
2028		26		36
2029		(4)		12
Total	\$	927	\$	430

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, 2022, include:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 – June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return ³	7.10%
Consumer Price Inflation	2.75%
Wage 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 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 prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases as disclosed previously. 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 (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

The actuarial investment rate of return assumption was adopted by the board in January 2020 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. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Rate of Return ¹
Public Equity	42.0%	4.8%
Real Estate	15.0%	3.6%
Private Equity	13.0%	6.3%
Fixed Income	12.0%	1.3%
Risk Mitigating Strategies	10.0%	1.8%
Inflation Sensitive	6.0%	3.3%
Cash/Liquidity	2.0%	(0.4%)

¹ 20-years average

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:

	1% Decrease	Current	1% Increase
<i>(\$ Amounts in thousands)</i>	(6.10%)	(7.10%)	(8.10%)
District's proportionate share of the net pension liability	\$ 5,938	\$ 3,497	\$ 1,469

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), are as follows (*\$ in millions*):

Total Pension Liability	\$ 369,542
Less: STRP Fiduciary Net Position	300,056
NPL of Employers and the State of California	\$ 69,486
STRP Fiduciary Net Position as a % of the Total Pension Liability	81.2%

8 - 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/docs/forms-publications/acfr-2022.pdf>.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

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. PEPRA 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 PEPRA 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. PEPRA 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 PEPRA members, the final compensation is not offset.

Contributions. CalPERS required employer contributions to be 25.37% of payroll. The report also reported an employee contribution rate of 7.0% for classic and 8.0% for PEPRA. Contributions to the pension plan from the District was \$315,628 for the year ended June 30, 2023.

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, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. At June 30, 2023, the District reported a liability of \$2,935,000 for its proportionate share of the net pension liability. At June 30, 2023, the District’s proportion was as follows:

	<u>Jun. 30, 2022</u>	<u>Jun. 30, 2021</u>	<u>Difference</u>
Net Pension Liability Allocation Basis	0.0000853	0.0000894	-0.0000041

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

For the year ended June 30, 2023, the District recognized pension expense of \$216,000. At June 30, 2023, 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	\$ -	\$ 60
Changes of assumptions	217	-
Net difference between projected and actual earnings on pension plan investments	347	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	180
District contributions subsequent to the measurement date	316	-
Total	\$ 880	\$ 240

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:		
2024	\$ 449	\$ 79
2025	126	123
2026	93	38
2027	212	-
Total	\$ 880	\$ 240

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

¹The 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.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

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.

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

Asset Class ¹	Assumed Asset Allocation	Real Return Years 1 – 10 ^{1,2}
Global Equi-y - cap-weighted	30.00 %	4.45 %
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)

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

²Figures 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:

	Current		
	1% Decrease	Discount Rate	1% Increase
<i>(\$ Amounts in thousands)</i>	(5.90%)	(6.90%)	(7.90%)
District's proportionate share of the net pension liability	\$ 4,240	\$ 2,935	\$ 1,857

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, 2021 (*\$ in thousands*):

Total pension liability	\$113,794,594
Less:	
Plan fiduciary net position	79,385,509
Net Pension Liability of Employers	\$ 34,409,085
Fiduciary Net Position as a % of the Total Pension Liability	69.76%

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

NOTE 9 – POSTEMPLOYMENT HEALTHCARE PLAN

9 - 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 Teachers' 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.

Contributions. The MPP Program is funded on a pay-as-you go basis from a portion of monthly contributions, by Districts in the retirement system. In accordance with California *Education Code* §25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program. Total contributions directed to the MPP Program for year 2021-22 was \$26.4 million. The MPP Program contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2022, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the California State Treasurer.

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

The calculations contained in this analysis have been performed using the results of the June 30, 2021 Medicare Premium Payment (MPP) Program actuarial funding, with certain revisions to assumptions as required by GASB 74 and 75 and described later in this report. The liabilities have been projected to June 30, 2022 and combined with the actual Teachers’ Health Benefit Fund (THBF) assets of June 30, 2022.

At June 30, 2023, the District reported a liability of \$25,000 for its proportionate share of the net OPEB liability. The District’s proportion was as follows:

	<u>Jun. 30, 2022</u>	<u>Jun. 30, 2021</u>	<u>Difference</u>
Net OPEB Liability Allocation Basis	0.0000755	0.0000766	-0.0000011

For the year ended June 30, 2023, the District recognized pension expense of \$25,000.

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, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Individual Entry age
Inflation	2.75%
Discount Rate	3.54%
Medicare Part A and B Premium Costs Trend Rate	See Medicare Costs Trend Rate

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

Discount Rate. The MPP Program benefits are effectively funded on a pay-as-you-go basis through the THBF. As the THBF has effectively been depleted as of the measurement date, the discount rate has been set to the municipal bond index because the expected long-term rate of return of the invested assets is not expected to be materially better than the municipal bond index rate. We have used a discount rate of 2.16% for June 30, 2021 and 3.54% for June 30, 2022. The discount rates are based on the municipal bond index previously discussed.

Medicare costs trend rate. The June 30, 2019, valuation uses the 2020 Medicare Part A and Part B premiums as the basis for future premium calculations. 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
2019 – 2028	4.3%	5.5%
2029 – 2038	5.0%	5.1%
2039 – 2048	4.9%	4.5%
2019 & Later	4.3%	4.4%

¹ Trend rates indicate medical inflation in the specific year and therefore affect the premiums for the following year. For example, the projected 2022-2023 premium is the 2021-2022 premium increased by the assumed 2021-2022 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
	(2.54%)	(3.54%)	(4.54%)
District's proportionate share of the net OPEB liability	\$ 27	\$ 25	\$ 23

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	\$ 23	\$ 25	\$ 27

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, 2022, are as follows (*\$ in millions*):

Total OPEB liability	\$326
Less: MPP Program fiduciary net position	(3)
Net OPEB liability of employers	\$329
MPP Program fiduciary net position as a % of the total OPEB liability	(0.92%)

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

9 - 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, 2023, 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, 2023

Measurement Assumptions and Other Inputs. The total OPEB liability in the June 30, 2023 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, 2023
Salary increase	3.00%
Inflation Rate:	2.75%
Discount Rate:	3.86%
Healthcare cost trend rate	5.00 percent for 2023, 5.20 percent for 2024-2069, and 4.00 percent for 2070 and later years; Medicare ages: 4.00 percent for all years.

Changes in the Total OPEB Liability

	<i>(\$ Amounts in thousands)</i>	
Balances at July 01, 2022	\$	2,903
Changes for the year:		
Service cost		65
Interest		77
Changes in assumptions or other inputs		(28)
Benefit payments		(100)
Net changes		14
Balances at June 30, 2023	\$	2,917

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. 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:

<i>(\$ Amounts in thousands)</i>	1% Decrease (2.86%)	Current Discount Rate (3.86%)	1% Increase (4.86%)
District's proportionate share of the net pension liability	\$ 3,088	\$ 2,917	\$ 2,762

<i>(\$ Amounts in thousands)</i>	1% Decrease	Current Health Trend Rate	1% Increase
District's proportionate share of the net pension liability	\$ 2,703	\$ 2,917	\$ 3,168

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

For the year ended June 30, 2023, the District recognized an OPEB expense of \$14,000.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

NOTE 10 – FUND BALANCE

Fund balance components at June 30, 2023, were as follows:

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable			
Non-restricted			
Reserve for revolving cash	\$ 2,000	\$ -	\$ 2,000
Reserve for stores inventory		1,757	1,757
Reserve for prepaid expenditures	3,500	-	3,500
Total Nonspendable	5,500	1,757	7,257
Spendable			
Restricted			
Educational programs			
Federal	-	111,962	111,962
State	1,977,638	-	1,977,638
Local	122,432	-	122,432
ASB	-	116,399	116,399
Capital projects			
Capital facilities	-	116,467	116,467
County school facilities	-	109,167	109,167
Total Restricted	2,100,070	453,995	2,554,065
Assigned			
OPEB	519,343	-	519,343
Independent study	212,957	-	212,957
Capital outlay	-	95	95
Debt service	-	145	145
Total Assigned	732,300	240	732,540
Unassigned			
Reserve for economic uncertainties	736,740	-	736,740
Unassigned	3,651,061	-	3,651,061
Total Unassigned	4,387,801	-	4,387,801
Total	\$ 7,225,671	\$ 455,992	\$ 7,681,663

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.

BIGGS UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

NOTE 11 – 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, however, through BSSP, and SELF (half directly through BSSP and half directly to 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, 2023, the District made payments to BS-P - PL \$ 165,830, Health Benefits \$ 1,237,263.50 SELF-\$7,338.

NOTE 12 – RESTATEMENT

As a result of capital assets, net of related accumulated depreciation, being left off the listing, the prior period adjustments of net position as follows:

	Governmental Activities
Net Position June 30, 2022	\$ 4,266,431
Increase in:	
Capital assets, net of depreciation	874,550
<hr/>	
Restated Beginning Net Position	<hr/> \$ 5,140,981

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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, 2023**

	<u>Budgeted Amounts</u>		Actual	Variances -
	Original	Final		Positive / (Negative) Final to Actual
REVENUES				
LCFF sources				
Principal apportionment	\$ 3,885,408	\$ 4,205,661	\$ 3,930,530	\$ (275,131)
County & district taxes	2,683,456	2,993,514	3,246,708	253,194
LCFF transfers	-	(8,593)	(12,682)	(4,089)
Federal revenue	457,214	1,500,835	1,699,244	198,409
Other state revenue	805,664	1,098,888	2,210,781	1,111,893
Other local revenue	355,021	379,255	541,036	161,781
Total Revenues	8,186,763	10,169,560	11,615,617	1,446,057
EXPENDITURES				
Certificated salaries	3,038,544	3,147,172	3,301,017	(153,845)
Classified salaries	1,296,629	1,256,240	1,268,811	(12,571)
Benefits	2,137,265	2,138,031	2,006,592	131,439
Supplies	530,808	697,624	449,740	247,884
Services and other operating expenditures	1,059,819	1,093,141	1,043,539	49,602
Capital outlay	-	413,310	343,206	70,104
Other outgo (excluding Transfers of Indirect Costs)	686,645	786,160	819,791	(33,631)
Total Expenditures	8,749,710	9,531,678	9,232,696	298,982
Excess (Deficiency) of Revenues Over E:	(562,947)	637,882	2,382,921	1,745,039
NET CHANGE IN FUND BALANCE	(705,458)	531,019	2,382,921	1,851,902
Beginning balance	4,842,750	4,842,750	4,842,750	
Ending Balance	\$ 4,137,292	\$ 5,373,769	\$ 7,225,671	\$ 1,851,902

BIGGS UNIFIED SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Cal STRS	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.500%
District's proportionate share of the net pension liability	\$ 3,497	\$ 2,320	\$ 4,743	\$ 4,258	\$ 4,667	\$ 4,401	\$ 3,826	\$ 3,196	\$ 2,660
State's proportionate share of the net pension liability associated with the District	1,171	1,167	2,445	2,323	2,667	2,604	2,178	1,690	1,606
Total	\$ 4,668	\$ 3,487	\$ 7,188	\$ 6,581	\$ 7,334	\$ 7,005	\$ 6,004	\$ 4,886	\$ 4,266
District's covered payroll	2,921	2,806	2,654	2,600	2,806	2,563	2,426	2,070	2,028
District's proportionate share of the net pension liability as a percentage of its covered payroll	120%	83%	179%	164%	166%	172%	158%	154%	131%
Plan fiduciary net position as a percentage of the total pension liability	81%	87%	72%	73%	71%	69%	70%	74%	77%
Cal PERS	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.009%	0.009%	0.010%	0.009%	0.010%	0.010%	0.010%	0.010%	0.010%
District's proportionate share of the net pension liability	\$ 2,935	\$ 1,818	\$ 3,062	\$ 2,760	\$ 2,565	\$ 2,353	\$ 1,895	\$ 1,472	\$ 1,091
District's covered payroll	1,306	1,193	1,405	1,311	1,268	1,257	1,144	1,108	1,009
District's proportionate share of the net pension liability as a percentage of its covered payroll	225%	152%	218%	211%	202%	187%	166%	133%	108%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%	72%	74%	79%	83%

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</i>	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution		\$ 601	\$ 494	\$ 453	\$ 454	\$ 423	\$ 405	\$ 322	\$ 260	\$ 184
Contributions in relation to the contractually required contribution		(601)	(494)	(453)	(454)	(423)	(405)	(322)	(260)	(184)
Contribution deficiency (excess)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll		\$ 3,149	\$ 2,949	\$ 2,806	\$ 2,654	\$ 2,600	\$ 2,807	\$ 2,563	\$ 2,426	\$ 2,070
Contributions as a percentage of covered payroll		19%	17%	16%	17%	16%	14%	13%	11%	9%
Cal PERS	<i>(\$ Amounts in</i>	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution		\$ 316	\$ 299	\$ 247	\$ 277	\$ 237	\$ 197	\$ 175	\$ 136	\$ 130
Contributions in relation to the contractually required contribution		(316)	(299)	(247)	(277)	(237)	(197)	(175)	(136)	(130)
Contribution deficiency (excess)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll		\$ 1,244	\$ 1,309	\$ 1,193	\$ 1,405	\$ 1,311	\$ 1,268	\$ 1,257	\$ 1,144	\$ 1,108
Contributions as a percentage of covered payroll		25%	23%	21%	20%	18%	16%	14%	12%	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

<i>(\$ Amounts in thousands)</i>	2023	2022	2021	2020	2019	2018
Changes for the year:						
Service cost	\$ 65	\$ 176	\$ 178	\$ 154	\$ 141	\$ 149
Interest	77	44	67	77	86	75
Differences between expected and actual experience	-	(722)	-	(319)	-	-
Changes in assumptions or other inputs	(28)	(302)	104	195	84	(82)
Benefit payments	(100)	(72)	(90)	(109)	(153)	(148)
Net Changes in Total OPEB Liability	14	(876)	259	(2)	158	(6)
Total OPEB Liability - Beginning	2,903	3,779	3,520	3,522	3,364	3,370
Total OPEB Liability - Ending	\$ 2,917	\$ 2,903	\$ 3,779	\$ 3,520	\$ 3,522	\$ 3,364

Covered Payroll	\$4,393	\$ 4,581	\$ 4,253	\$ 3,907	\$ 4,166	\$ 3,644
Total OPEB liability as a percentage of covered payroll	66%	63%	89%	90%	85%	92%
District Has No Assets Accumulated in a Trust to Pay Related Benefits						

	2023	2022	2021	2020	2019	2018
District's Proportion of the collective net OPEB liability	0.008%	0.008%	0.007%	0.007%	0.008%	0.008%
District's proportionate share of the collective net OPEB liability	\$ 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%

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, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster	Assistance Listing ("AL") Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
Small, Rural School Achievement Program ("REAP")	84.358A	DF	\$ 1,606
Passed through California Department of Education (CDE):			
Every Student Succeeds Act ("ESSA"):			
Title I, Basic Grants Low-Income and Neglected	84.010	14329	303,889
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	29,012
Title III, Immigrant Student Program	84.365	15146	130
Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	18,913
Title V, Part B, Rural & Low Income School Program	84.358	14356	17,219
Education Stabilization Fund (ESF) [1]:			
Elementary and Secondary School Emergency Relief (ESSER)			
Fund [1]	84.425	15536	85,853
ESSER II Fund [1]	84.425	15547	699,775
ESSER III Fund [1]	84.425	15559	131,792
ESSER III Fund: Learning Loss [1]	84.425U	10155	102,387
Expanded Learning Opportunities (ELO) Grant ESSER II State			
Reserve [1]	84.425	15618	67,706
ELO Grant GEER II [1]	84.425	15619	13,667
ELO Grant GEER III, State Reserve, Emergency Needs [1]	84.425	15620	9,777
ELO Grant GEER III, State Reserve, Learning Loss [1]	84.425	15621	10,730
American Rescue Plan - Homeless Children and Youth II [1]	84.425	15566	3,872
Total ESF			1,125,559
Special Ed: IDEA			
ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	15638	24,341
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	171,294
Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	6,031
Special Ed: IDEA Subtotal			201,666
Total U. S. Department of Education			1,697,994

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

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	5,135
Passed through CDE:			
Child Nutrition: School Programs			
NSL Sec 4	10.555	13523	40,772
NSL Sec 11	10.555	13524	125,995
School Breakfast Basic	10.553	13525	
School Breakfast Needy	10.553	13526	86,484
Child Nutrition: Supply Chain Assistance (SCA) Funds	10.555	15655	17,896
Meal Supplements	10.555	13755	8,301
Pandemic EBT Local Administrative Grant	10.649	15644	
Total U. S. Department of Agriculture			284,583
Total Federal Expenditures			\$ 1,982,577

[1] - Major Program

DF - Direct Funded

No amount provided to subrecipients

BIGGS UNIFIED SCHOOL DISTRICT

**SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2023**

	Second Period Attendance Report	Annual Attendance Report
Regular ADA		
TK / K -3	148	139
Grades 4 - 6	108	107
Grades 7-8	88	85
Grades 9-12	148	142
Total ADA	492	473

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2023**

Grade Level	Education Code § 46207(a) Minutes' Requirements	Current Year Minutes	Number of Instructional Days Offered	Status
Kindergarten	36,000	57,030	180	Complied
Grade 1	50,400	54,330	180	Complied
Grade 2	50,400	54,330	180	Complied
Grade 3	50,400	54,330	180	Complied
Grade 4	54,000	56,070	180	Complied
Grade 5	54,000	56,070	180	Complied
Grade 6	54,000	67,380	180	Complied
Grade 7	54,000	68,250	180	Complied
Grade 8	54,000	68,250	180	Complied
Grade 9	64,800	65,747	180	Complied
Grade 10	64,800	65,747	180	Complied
Grade 11	64,800	65,747	180	Complied
Grade 12	64,800	65,747	180	Complied

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

	2024 (Budget)	2023	2022	2021
GENERAL FUND:				
Revenues	\$ 10,410,669	\$ 11,615,617	\$ 9,238,491	\$ 8,384,736
Total	10,410,669	11,615,617	9,238,491	8,384,736
Expenditures	10,411,813	9,232,696	8,281,912	7,563,074
Other uses and transfers out	-	-	39,642	-
Total	10,411,813	9,232,696	8,321,554	7,563,074
INCREASE/(DECREASE)				
IN FUND BALANCE	\$ (1,144)	\$ 2,382,921	\$ 916,937	\$ 821,662
ENDING FUND BALANCE	\$ 7,224,527	\$ 7,225,671	\$ 5,003,755	\$ 3,265,156
AVAILABLE RESERVES	\$ 832,945	\$ 4,387,801	\$ 2,504,619	\$ 3,170,715
AVAILABLE RESERVES AS A PERCENTAGE OF OUTGO	8%	48%	30%	42%
LONG-TERM DEBT	NA	\$ 9,565,000	\$ 6,408,960	\$ 11,087,518
AVERAGE DAILY ATTENDANCE AT P-2	476	492	492	565

The General Fund balance has increased by \$3,960,515 over the past two years. The fiscal year 2023-24 budget projects a further decrease of less than one 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 surplus/deficit during the 2023-24 fiscal year. Total long term obligations have decreased by \$1,522,518 over the past two years.

Average daily attendance has decreased by seventy-three ADA over the past two years. A decrease of sixteen ADA is anticipated during fiscal year 2023-24.

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

FUND BALANCE	General Fund	Special Reserve for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Foundation Private-Purpose Trust Fund
Balance, June 30, 2023, Unaudited Actuals:	\$ 6,082,450	\$ 623,878	\$ 519,343	\$ 759,349
Increase in:				
Cash in county	1,143,221	-	-	(52,346)
Decrease in:				
Cash in county	-	(623,878)	(519,343)	-
Audited financial statement	\$ 7,225,671	\$ -	\$ -	\$ 707,003

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2023**

The District does not sponsor any charter schools

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

**COMBINING BALANCE SHEET
JUNE 30, 2023**

	Student Activity Special Revenue Fund	Cafeteria Special Revenue Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Debt Service Fund	Non-Major Governmental Funds
ASSETS							
Cash and equivalents	\$ 116,399	\$ 59,555	\$ 116,467	\$ 109,167	\$ 95	\$ 145	\$ 401,828
Accrued receivables	-	61,410	-	-	-	-	61,410
Stores inventory	-	1,757	-	-	-	-	1,757
TOTAL ASSETS	\$ 116,399	\$ 122,722	\$ 116,467	\$ 109,167	\$ 95	\$ 145	\$ 464,995
LIABILITIES							
Accrued liabilities	\$ -	\$ 9,003	\$ -	\$ -	\$ -	\$ -	\$ 9,003
FUND BALANCE							
Nonspendable	-	1,757	-	-	-	-	1,757
Restricted	116,399	111,962	116,467	109,167	-	-	453,995
Assigned	-	-	-	-	95	145	240
Total Fund Balance	116,399	113,719	116,467	109,167	95	145	455,992
TOTAL LIABILITIES AND FUND BALANCE							
	\$ 116,399	\$ 122,722	\$ 116,467	\$ 109,167	\$ 95	\$ 145	\$ 464,995

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, 2023**

	Student Activity Special Revenue Fund	Cafeteria Special Revenue Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Debt Service Fund	Non-Major Governmental Funds
REVENUES							
Federal sources	\$ -	\$ 316,165	\$ -	\$ -	\$ -	\$ -	\$ 316,165
Other state sources	-	180,268	-	-	-	-	180,268
Other local sources	195,324	7,796	19,985	1,967	2	2	225,076
Total Revenues	195,324	504,229	19,985	1,967	2	2	721,509
EXPENDITURES							
Current							
Pupil Services							
Food services	-	492,929	-	-	-	-	492,929
Plant services	-	-	55,752	-	-	-	55,752
Ancillary services	181,167	-	-	-	-	-	181,167
Debt service							
Interest	-	-	1,841	-	-	-	1,841
Principal	-	-	8,159	-	-	-	8,159
Total Expenditures	181,167	492,929	65,752	-	-	-	739,848
Excess (Deficiency) of Revenues							
Over Expenditures	14,157	11,300	(45,767)	1,967	2	2	(18,339)
OTHER FINANCING SOURCES (USES)							
Sources	-	-	53,373	-	-	-	53,373
NET CHANGE IN FUND							
BALANCE	14,157	11,300	7,606	1,967	2	2	35,034
Beginning balance	102,242	102,419	108,861	107,200	93	143	420,958
Ending balance	\$ 116,399	\$ 113,719	\$ 116,467	\$ 109,167	\$ 95	\$ 145	\$ 455,992

See accompanying note to supplementary information

BIGGS UNIFIED SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2023

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.

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, 2023

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.

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;
- 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.

This schedule is located in the front of the report.

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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 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, 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, 2023, 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, 2023.

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 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 the entity'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*. The reported noncompliance are the audit adjustments with the amounts in the accompanying Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.

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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads 'RT Dennis Accountancy'.

December 15, 2023

RT DENNIS
ACCOUNTANCY

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 requirements 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, 2023. 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, 2023.

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.

RT DENNIS
ACCOUNTANCY

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.



December 15, 2023

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Biggs Unified School District
Biggs, California

REPORT ON STATE COMPLIANCE

Opinion on State Compliance

We have examined Biggs Unified School District's compliance with the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* ("the State Audit Guide"), prescribed by the *California Code of Regulation*, Title 5 §19810, et seq., applicable to Biggs Unified School District's state compliance requirements as listed on the next pages for the year ended June 30, 2023..

In our opinion, Biggs Unified School District complied, in all material respects, with the applicable programs from the State Audit Guide, as listed on the next page during the year-ended June 30, 2023.

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 2022-23 *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*.

Basis for Opinion on State Compliance

Our examination was conducted in accordance with 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 specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Biggs Unified School District complied with the specified requirements.

Responsibilities of Management for State Compliance

Management of Biggs Unified School District is responsible for the District's compliance with the specified requirements.

Auditor's Responsibilities for the Examination of State Compliance

Our responsibility is to express an opinion on Biggs Unified School District's compliance with the specified requirements based on our examination. 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.

RT DENNIS
ACCOUNTANCY

Our examination does not provide a legal determination on Biggs Unified School District's compliance with specified requirements. 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
C. Kindergarten Continuance	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
P. Transportation Maintenance of Effort	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
UU. Independent Study Certification For ADA Loss Mitigation	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. California Clean Energy Jobs Act	Not Applicable ¹
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	Not Applicable ¹
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)	Yes
ZC. Career Technical Education Incentive Grant	Not Applicable ¹
ZE. Transitional Kindergarten	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, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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BIGGS UNIFIED SCHOOL DISTRICT

**SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

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>Yes</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>
84.425	Education Stabilization Fund (ESF)

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>
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BIGGS UNIFIED SCHOOL DISTRICT

**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no financial statement findings noted this fiscal year.

BIGGS UNIFIED SCHOOL DISTRICT

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023**

No State Award Findings and Questioned Costs Noted

BIGGS UNIFIED SCHOOL DISTRICT

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

2022-001 FINANCIAL REPORTING (30000) (MATERIAL WEAKNESS)

Criteria: Each year, districts are responsible for preparing complete and accurate financial information, which is reported to the California Department of Education in the form of the “Unaudited Actuals” Financial Report. In addition, each year the governing board certifies that the report was prepared in accordance with Education Code Section 41010, and approves the report as the official submission of financial information that will be used as the basis for the district’s annual financial statements. Accordingly, districts should have an effective system of internal control over financial reporting that will ensure that the information contained in the report is free of material misstatement.

Condition: The District’s “Unaudited Actuals” included misstatements that we consider to be material to their annual financial statements. Accordingly, it appears that internal control over financial reporting was inadequate in the areas where audit adjustments were required.

Status

Implemented

2022-002 SCHOLARSHIP FUND CASH IN BANKS/INVESTMENTS (30000)

Criteria: All activity on the District’s bank statements, CD statements, and investment statements should be recorded on the District’s general ledger on at least a quarterly basis.

Condition: Activity incurred during the 2021-22 fiscal year on the various bank and investment related statements was not posted to the District’s general ledger for the Foundation Fund.

Status

Implemented

2022-003 BANK RECONCILIATIONS – REVOLVING CASH (30000)

Criteria: Internal controls over bank accounts and reconciliations are important to ensure that the District’s financial statements are free of material misstatement.

Condition: During our testing of the District’s bank accounts and reconciliations, we noted that bank reconciliations are not being performed. Revolving Fund should reconcile to imprest balance. The register ending balance as of June 30, 2022, had an ending balance of \$14,640. This amount does not agree to the imprest balance of \$2,000.

Status

Implemented

BIGGS UNIFIED SCHOOL DISTRICT

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, Continued
FOR THE YEAR ENDED JUNE 30, 2023**

2022-004 INDEPENDENT STUDY (10000)

Criteria: For attendance generated through independence study, all independent study written agreements must contain the signature of the pupil, pupil's parents, and certificated employee, affixed no later than 30 days after the first day of independent study instruction or October 15, whichever date comes later (Education Code Section 51747(g)(9)(F)).

Condition: Auditor determined that 3 out of 3 independent study agreements did not contain all the required elements outlined in Education Code Section 51747(g)(9)(F) in regard to signatures and dates. In each instance, the contracts were signed, but there was no place for a date in the agreement. The error rate of 100% was extrapolated to the entire population of students where independent study ADA was claimed. Therefore, the total average daily attendance (ADA) credited, 26.05 and 26.68, in P2 and the Annual, respectively, is unallowable.

Status

Implemented

2022-2005 SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria: School Accountability Report Cards (SARCs), prepared on annual basis for each school site within the District and posted in February, should contain information regarding school facilities conditions, as indicated in the most recently prepared facility inspection tool (FIT) form developed by the Office of Public School Construction and approved by the State Allocation Board, or local evaluation instruments that meet the same criteria, as per Education Code Sections 33126(b)(8) and 17002(d).

Condition: In one (1) out of two (2) SARCs included in the representative sample, we found that the 2020-21 SARC that was published in the 2021-22 fiscal year included information reported under the School Facility Conditions and Planned Improvements (Most Recent Year) section that was not accurately supported by the most recently completed FIT form. This condition was noted for the External component of the SARC for Biggs Elementary School as the SARC indicated "Poor" condition while the FIT form indicated "Good" condition.

Status

Implemented



BUTTE COUNTY
OFFICE OF EDUCATION
CHARITABLE TRUST

**BUTTE COUNTY SCHOOLS TECHNOLOGY GRANT
MICROSOFT SETTLEMENT FUNDS**

December 7, 2023

Biggs Unified School District
300 B Street
Biggs, CA 95917

Dear Biggs Unified School District:

The trustees of The Butte County Office of Education Charitable Trust are pleased to inform you that a grant has been approved for \$40,000.00 for the Butte County Schools Technology Grant from the Microsoft settlement funds.

By accepting this grant, you agree that the funds will be used specifically for the designated purpose(s). Upon receiving the funds, please follow your local education agency's policies and procedures for accepting donations. Please forward a completed W-9 to grants@bcoe.org so we can process your grant.

Congratulations on receiving this grant, we know it will make a difference for your organization and most importantly, your students.

Resolution No. 2023-2024 #06
BOARD OF TRUSTEES OF THE
BIGGS UNIFIED SCHOOL DISTRICT

Designation of District Representative

WHEREAS, Education Code established multiple programs to be administered by the Department of General Services (DGS) as staff to the State Allocation Board (SAB); and

WHEREAS, Biggs Unified School District intends to file applications for eligibility determination, file applications for funding, and/or certify information under one or more SAB-Administered Program(s); and

WHEREAS, the SAB and DGS require a school district’s Board of Education to authorize specific individuals to sign and submit information on behalf of a school district; and

WHEREAS, the Biggs Unified School District understands that the signing and submittal of forms on behalf of the school district commits the school district to comply with program requirements.

WHEREAS, the Biggs Unified School District Board of Education still recognizes the individuals identified below who have previously been authorized to physically sign all documents and papers or submit documents via OPSC Online that are associated with SAB-Administered Program(s), are still valid District Representatives.

- 1. Doug Kaelin, Superintendent

NOW, THEREFORE, BE IT RESOLVED, that the Biggs Unified School District Board of Education authorizes the individuals identified below to physically sign all documents and papers or submit documents via OPSC Online that are associates with SAB-Administered Program(s):

- 1. Analyn Dyer, CBO, replacing Lorelle Mudd, CBO

PASSED AND ADOPTED by the Board of Trustees of the Biggs Unified School District, Butte County, State of California, this 10th day of January, 2024, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTENTION: _____

Date: _____

CERTIFICATION

I, [Board Secretary/Clerk Name], certify that the foregoing is a true and correct copy of the resolution duly adopted by the Biggs Unified School District at a meeting thereof held on the 10th day of January, 2024, and that the same now appears on record in my office.

Date: _____

Doug Kaelin
Secretary to the Board

Guidesheet 12.2023: December 2023 Update Packet 

Status: ADOPTED

Original Adopted Date: 12/15/2023 | Last Reviewed Date: 12/15/2023

CSBA POLICY GUIDESHEET

December 2023

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 0460 - Local Control and Accountability Plan

Policy updated to reflect **NEW LAW (SB 114, 2023)** which (1) requires numerous changes to the local control and accountability plan (LCAP) for use in the 2024-25 school year, and (2) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup. Policy also updated to add headers for clarity, align the structure of the policy with the LCAP process, and clarify references to the annual update and budget overview for parents/guardians.

Administrative Regulation 0460 - Local Control and Accountability Plan

Regulation updated to reflect **NEW LAW (SB 114, 2023)** which (1) requires numerous changes to the local control and accountability plan (LCAP) for use in the 2024-25 school year, and (2) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup. Regulation also updated to add "Timeline" section to provide greater specificity regarding required LCAP dates and recommended dates based on best practice, and reflect **NEW LAW (SB 609, 2023)** which requires districts to post the LCAP on the performance overview portion of the California School Dashboard.

Board Policy 0500 - Accountability

Policy updated to reflect that the U.S. Department of Education declined the California Department of Education's (CDE) waiver request that would have allowed for the continued use of modified methods for calculating the Academic and Graduation Rate Indicators, resulting in the California School Dashboard no longer including any modified methods applied to state indicators and all Dashboard Alternative School Status schools being treated the same as all other schools on the Dashboard. Policy also updated to reflect **NEW LAW (SB 114, 2023)** which (1) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup, (2) creates a new basis for technical assistance when the district fails to meet specified data submission requirements, and (3) specifies when the California Collaborative for Educational Excellence (CCEE) will consult with the district and any provider of technical assistance to determine if assistance from CCEE is necessary.

Board Policy 0520 - Intervention in Underperforming Schools

Policy updated to reflect **NEW LAW (SB 114, 2023)** which (1) expands technical assistance based on a numerically significant student subgroup not making sufficient progress towards its local control and accountability plan (LCAP) to include identifying student subgroups that are low performing or experiencing significant disparities from other students or subgroups as identified on the California School Dashboard, (2) creates a new basis for technical assistance when the district fails to meet specified data submission requirements which includes identifying areas of strengths and weaknesses in the identified goals, actions, and services addressed in the LCAP, and reviewing the district's data management policies and collection and submission processes to ensure the submission of accurate data according to the processes and timelines established by the California Department of Education, and (3) specifies when the California Collaborative for Educational Excellence (CCEE) will consult with the district and any provider of technical assistance to determine if assistance from CCEE is necessary.

Administrative Regulation 1220 - Citizen Advisory Committees

Regulation updated to reflect **NEW LAW (SB 1057, 2022)** which exempts special education advisory committees from Brown Act requirements pertaining to open meetings, and instead requires these committees to comply with "mini" Brown Act requirements. Regulation also updated to more closely align with law and to clarify language.

Board Policy 1431 - Waivers

Policy updated to reference **NEW LAW (SB 114, 2023)** which prohibits a waiver request for transitional kindergarten and kindergarten requirements provided for in specified Education Code sections. Policy also updated to provide that advertisement of the notice for the public hearing which is required prior to the Governing Board submitting a waiver request to the State Board of Education includes publishing it on the district's website.

Board Policy 3400 - Management of District Assets/Accounts

Policy updated to reflect **NEW LAW (SB 1439, 2022)** related to conflict of interest from campaign contributions and existing conflict of interest provisions by providing that Governing Board members and district employees involved in the making of contracts on behalf of the district comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest. Policy also updated to direct the Superintendent to submit reports of the district's financial status to the Board, in accordance with Board Policy and Administrative Regulation 3460 - Financial Reports and Accountability, and develop additional internal controls to strengthen fraud prevention.

Administrative Regulation 3400 - Management of District Assets/Accounts

Regulation updated to reference Governmental Accounting Standards Board's (GASB) Statement #87 regarding lease accounting and GASB Statement #96 regarding subscription-based information technology agreements. Regulation also updated to clarify that the district should utilize the California Department of Education's standardized account code structure software to develop financial reports, and that the district's accounting system should comply with generally accepted accounting principles prescribed by GASB and meet other state and federal reporting guidelines. Additionally, regulation updated to expand the list of actions that constitute fraud, financial improprieties or irregularities; separate out district and county office of education investigations; clarify that the district cooperate with the County Superintendent of Schools, Fiscal Crisis and Management Assistance Team, law enforcement, or other governmental entities that conduct a fraud investigation; and, consult legal when discussing or disclosing the result of any fraud investigation.

Board Policy 5116.2 - Involuntary Student Transfers

Policy updated to clarify that the policy only addresses involuntary transfers to other schools within the district, add that the determination of where to transfer a student who is the subject of involuntary transfer include a review of the programs to which the student may be involuntarily transferred, provide that the Superintendent or designee ensure that involuntary transfers are made in a nondiscriminatory manner, and reflect **NEW CALIFORNIA DEPARTMENT OF EDUCATION GUIDANCE** regarding legal requirements and recommended best practices governing voluntary and involuntary students transfers. Policy also updated to clarify requirements for an involuntary transfer of a student who has been convicted of a violent felony or a misdemeanor associated with possession of a firearm, an involuntary transfer to a continuation education program or class within the district, or an involuntary transfer to a community day school within the district. Additionally, policy updated to include information regarding notice and disclosure requirements.

Board Policy 5131.2 - Bullying

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and Superintendent in enacting policies and procedures that govern the district. Policy also updated to reference **NEW U.S. DEPARTMENT OF EDUCATION GUIDANCE** addressing discrimination, and reflect CSBA's policy brief, "School Safety: Bullying and Cyberbullying," which encourages district families to model respectful behavior, contribute to a safe and supportive learning environment, and monitor potential causes of bullying.

Administrative Regulation 5131.2 - Bullying

Regulation updated to expand the definition of "cyberbullying" to reflect CSBA's policy brief, "School Safety: Bullying and Cyberbullying." Regulation also updated to add additional measures to prevent bullying as provided in **NEW U.S. SURGEON GENERAL GUIDANCE** by developing a strategic plan for school connectedness and social skills with benchmark tracking, implementing socially based educational techniques, creating a supportive school environment that fosters belonging, and building social connection into health education courses. Additionally, regulation updated to include digital and media literacy skills in student instruction, as provided in **NEW U.S. SURGEON GENERAL GUIDANCE**, expand the responsibilities of staff as role models for students, and reflect **NEW LAW (AB 2879, 2022)** which requires a social media platform to establish a mechanism that allows any individual, regardless of whether that individual has a profile on the internet-based service, to report cyberbullying. Regulation additionally updated to reflect **NEW LAW (AB 1165, 2023)** which encourages the district to have a student who has been suspended, or for whom other

means of correction have been implemented for an incident of racist bullying, harassment, or intimidation, and the victim, to engage in a restorative justice practice suitable to address the needs of both of the students, engage the perpetrator in a culturally sensitive program, and to regularly check on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues.

Administrative Regulation 5141.21 - Administering Medication and Monitoring Health Conditions

Regulation updated to reference **NEW LAW (AB 1722, 2023)** which authorizes districts to hire a licensed vocational nurse following Governing Board approval that a diligent search was conducted for a suitable credentialed nurse, include definitions that pertain to new legislation, and reflect **NEW LAW (AB 1651, 2023)** which (1) includes holders of an Activity Supervisor Clearance Certificate as those for whom districts are required to provide epinephrine auto-injectors if they have volunteered to administer them in an emergency and have received training, and (2) requires schools that provide epinephrine auto-injectors to store them in an accessible location and include that location in annual notices to staff. Regulation also updated to reflect **NEW LAW (AB 1283, 2023)** which authorizes districts to provide emergency stock albuterol inhalers to school nurses or trained personnel who have volunteered, who may use the inhaler to provide emergency medical aid to person(s) suffering, or reasonably believed to be suffering, from respiratory distress, **NEW LAW (SB 114, 2023)** which appropriates funding to county offices of education for the purpose of purchasing and maintaining a sufficient stock of opioid antagonists for districts, **NEW LAW (AB 1166, 2023)** which provides that employees and volunteers who render emergency treatment at the scene of an opioid overdose or suspected opioid overdose by administering an opioid antagonist will not be liable for civil damages resulting from an act or omission, unless such act constitutes gross negligence or willful or wanton misconduct, and **NEW LAW (AB 1810, 2022)** which authorizes a school nurse or a volunteer designated and trained to administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed such medication from a health care provider and is suffering from a seizure.

Board Policy 5148.3 - Preschool/ Early Childhood Education

Policy updated to include that that the district may enroll children who are in a transitional kindergarten (TK) or kindergarten program in a California State Preschool Program (CSPP) before and/or after the regular school day in order to provide families with the option of a full-day, high-quality instructional program, and reflect **NEW LAW (SB 141, 2023)** which requires a district that offers TK to early enrollment children to concurrently offer enrollment in a CSPP, if offered by the district, and space permitting.

Administrative Regulation 5148.3 - Preschool/ Early Childhood Education

Regulation updated to reflect **NEW LAW (SB 141, 2023)** which requires a district that offers transitional kindergarten (TK) to early enrollment children to concurrently offer enrollment in a California State Preschool Program (CSPP), and to add the definition of "early enrollment child." Regulation also updated to reflect **NEW LAW (SB 141, 2023)** which revises the enrollment priorities for part-day CSPP programs, and **NEW LAW (AB 116, 2023)** which allows family fees accrued but not collected prior to October 1, 2023, to be forgiven, and not collected. Additionally, Regulation updated to reflect **NEW CALIFORNIA DEPARTMENT OF EDUCATION GUIDANCE** which provides definitions related to suspension.

Board Policy 6142.8 - Comprehensive Health Education

Policy updated to reflect **NEW U.S. SURGEON GENERAL GUIDANCE** related to (1) the importance of social connection in individual and societal health and well-being, and (2) the impact of social media on children and adolescents. Policy also updated to include the requirement that if districts offer health education courses to middle or high school students the course must include mental health instruction.

Administrative Regulation 6142.8 - Comprehensive Health Education

Regulation updated to include the requirement that if districts offer health education courses to middle or high school students the course must include mental health instruction, and to clarify that the "opt-out" right to excuse a student only applies to comprehensive sexual health education, HIV prevention education, and related assessments, and does not apply to instruction, materials, presentations, and programming that discuss specified topics including gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and do not discuss human reproductive organs and their functions.

Board Policy 6146.1 - High School Graduation Requirements

Policy updated to reflect **NEW LAW (AB 714, 2023)** which changes "students participating in a newcomer program" to "newcomer students" for purposes of exemptions from district-adopted graduation requirements, and **NEW LAW (SB 114, 2023)** and **NEW LAW (SB 141, 2023)** which (1) specifies that the exemption for a student with a disability from all coursework and other requirements adopted by the Board that are in addition

to statewide course requirements applies to a student with a disability who entered 9th grade in the 2022-23 school year, (2) revises the eligibility criteria for the exemption, and (3) provides that participation in graduation activities by a student with a disability who is exempted from district-adopted graduation requirements that are in addition to the statewide course requirements may not be construed as a termination of the district's responsibility to provide a free appropriate public education unless the student's individualized education program team has determined that the student has completed the high school experience. Policy also updated to add to the list of permissible retroactive diplomas a former member of the military who is a resident of California and received an honorable discharge, or, a current member of the military who is a resident of California and was a resident of California when entered the military.

Board Policy 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities

Policy updated to reflect **NEW LAW (SB 114, 2023)** and **NEW LAW (SB 141, 2023)** which (1) specifies that the exemption for a student with a disability from all coursework and other requirements adopted by the Board that are in addition to statewide course requirements applies to a student with a disability who entered 9th grade in the 2022-23 school year, (2) revises the eligibility criteria for the exemption, and (3) provides that participation in graduation activities by a student with a disability who is exempted from district-adopted graduation requirements that are in addition to the statewide course requirements may not be construed as a termination of the district's responsibility to provide a free appropriate public education unless the student's individualized education program team has determined that the student has completed the high school experience.

Board Policy 6170.1 - Transitional Kindergarten

Policy updated to clarify that a child's eligibility for transitional kindergarten (TK) enrollment may not impact family eligibility for a preschool or childcare program and that the district may admit into the TK program a child whose fifth birthday is after the date specified for admittance for the applicable year provided that upon the recommendation of the Superintendent or designee, the Governing Board determines that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Policy also updated to reflect **NEW LAW (SB 141, 2023)** which (1) requires a district that offers TK to early enrollment children to concurrently offer enrollment in a California State Preschool Program, if offered by the district and space permitting, and (2) requires any classroom that includes an early enrollment child to maintain a classroom enrollment that does not exceed 20 students and an adult-to-student ratio of at least one adult to every 10 students. Additionally, policy updated to include that average TK class size enrollment does not include students who are continuously enrolled in and meet the minimum day requirements for independent study for more than 14 school days in a school year.

Administrative Regulation 6173.3 - Education for Juvenile Court School Students

Regulation updated to reflect **NEW LAW (SB 532, 2022)** which provides, when a juvenile court school student transfers into a district school, for additional requirements regarding the transfer of coursework and credits, exemptions from district-established graduation requirements, and for the option to remain in school to complete district-established or statewide course requirements.

Board Bylaw 9321 - Closed Session

Bylaw updated to reflect appellate court ruling in *Fowler v. City of Lafayette*, which clarified that when an item is agendaized in closed session based on a threat of litigation made by a person outside of an open meeting and a district official or employee receiving knowledge of the threat made a record of the statement before the meeting, that statement is required to be made available to the public. Bylaw also updated to reference accompanying Exhibit (1) for specific agenda descriptions for closed session items and accompanying Exhibit (2) for descriptions to report out of specified closed session items. Additionally, Bylaw updated for clarity, precision, and consistency.

Exhibit(1) 9321 - Closed Session

Exhibit updated for clarity and precision, and for consistency with changes to the accompanying Board Bylaw.

Exhibit(2) 9321 - Closed Session

Exhibit updated for clarity and precision, and for consistency with changes to the accompanying Board Bylaw.

Supporting Documents

 [December 2023 Guidesheet](#)

BIGGS UNIFIED SCHOOL DISTRICT

January 10, 2024

Item Number: 13 E

Item Title: Mandated Block Grant SY 2023-24

Presenter: Analyn Dyer

Attachments: CDE Letter/Apportionment

Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

Each fiscal year, the district elects to receive a Mandated Block Grant. The funds are allocated using the Average Daily Attendance calculated as of the prior year's Second Principal Apportionment.

Fiscal Impact:

Schedule of the First Apportionment for the Mandate Block, Participating Local Educational Agencies Fiscal Year 2023-24

Legend: MBG = Mandate Block Grant ; CDS = County District School ; L = Local; D = Direct

County Name	Local Educational Agency Name	2023-24 MBG Allocation	First Apportionment (100 Percent)
Butte	Biggs Unified	\$22,758	\$22,758

Recommendation:

The Administration recommends the Board approve the FY 23/24 Mandated Block Grant as presented.



California Department of Education
School Fiscal Services Division

California Department of Education (<https://www3.cde.ca.gov/mandateblockgrant/user/viewdetails.aspx>)
Page Generated: Tuesday, August 01, 2023 01:48:05 PM

Mandate Block Grant (MBG) Application

Fiscal Year 2023–24

Contact Information

Local Educational Agency (LEA): Biggs Unified
CDS Code: 04-61408-0000000
Charter Number:
Mailing Address 1: 300 B St.
Mailing Address 2:
City / State / Zip: Biggs / CA / 95917-9732
Phone: (530) 868-1281 x 8100

Administrator Name: Mr. Doug Kaelin, Superintendent
Phone: (530) 868-1281
Email: dkaelin@biggs.org

Secondary Contact
Name: Analyn Dyer, CBO
Phone: 530-868-1281 x 8102
Email: adyer@biggs.org

Request for Funding

I am submitting this application as the authorized representative of the above applicant entity. This represents my letter to request funding for the 2023–24 Mandate Block Grant (MBG) pursuant to *Government Code (GC)* Section 17581.6. Funding apportioned for the 2023–24 MBG is specifically intended to fund the costs of the programs and activities identified in *GC* Section 17581.6(f). A school district or county office of education that receives MBG funding shall not be eligible to submit claims to the State Controller for reimbursement pursuant to *GC* Section 17560 for any costs of any state mandates identified in *GC* Section 17581.6(f) incurred in the same fiscal year that MBG funding is received.

Certification and Signature of Authorized Representative

I want to participate I do not want to participate

I hereby certify that to the best of my knowledge and belief, the data on this application is true and correct and have been reported in accordance with applicable laws and regulations.

* Signature: Doug Kaelin

* Type name of Authorized Doug Kaelin Representative:

Date: 8/1/2023 1:47:39 PM

* It is recommended that this certification be printed, signed, and retained for the local educational agency's records.

Questions:
Mandate@cde.ca.gov

Web Policy



**California Department of Education
Official Letter**

October 30, 2023

Dear County Superintendents of Schools:

**First Apportionment for the Mandate Block Grant
for Participating Local Educational Agencies
Fiscal Year 2023–24**

This apportionment, in the amount of \$259,819,000, is made from funds provided by Item 6100-296-0001 of the Budget Act of 2023 (Chapter 12, Statutes of 2023). This apportionment is made to all local educational agencies (LEAs) who submitted an application to participate in the Mandate Block Grant (MBG) for Fiscal Year 2023–24. In 2023–24, the Budget Act appropriation is insufficient to fully fund all participating LEAs. Therefore, pursuant to Provision 3 of Item 6100-296-0001 funding rates have been proportionally reduced by approximately 0.47 percent, the statutory funding rates and reduced funding rates are displayed below. The amount paid in this apportionment reflects 100 percent of each LEA's reduced MBG allocation.

Pursuant to *Government Code (GC)* Section 17581.6, LEAs make an annual choice to receive MBG funds for the mandated activities specified in *GC* Section 17581.6(f). An election to receive MBG funding does not relieve an LEA of the obligation to perform applicable mandates. A school district or county office of education that receives MBG funding for Fiscal Year 2023–24 is not eligible to submit a reimbursement claim to the State Controller's Office (SCO), pursuant to *GC* Section 17560, for the mandated activities identified in *GC* Section 17581.6(f) for the same fiscal year. However, if the mandated program is not suspended or specifically identified in *GC* Section 17581.6(f), a mandate reimbursement claim may be filed with the SCO.

One active program, the Teacher Incentive Program (Program Number 252), is not included in the 2023–24 Mandate Block Grant and is identified as reimbursable, therefore, school districts and county offices of education are eligible to submit reimbursement claims to the

SCO for costs incurred in Fiscal Year 2023–24. LEAs should note that in order for a reimbursement claim to be paid, funds must be appropriated for that mandated program. Currently, this program does not have an appropriation to support payment of any claims.

Funding for the MBG is based on reported average daily attendance (ADA) for Grades K–8 and Grades 9–12 as of the Second Principal (P-2) Apportionment for the previous fiscal year multiplied by respective funding rates. The 2023–24 funding rates for each grade span are set forth in Item 6100-296-0001 of the Budget Act of 2023 as follows:

LEA	Grade Span	2023–24 Statutory Funding Rates	2023–24 Reduced Funding Rates
County Office of Education (COE)	K–8	\$37.81	\$37.63
COE	9–12	\$72.84	\$72.49
COE	Countywide ¹	\$1.27	\$1.26
School District	K–8	\$37.81	\$37.63
School District	9–12	\$72.84	\$72.49
Charter School	K–8	\$19.85	\$19.76
Charter School	9–12	\$55.17	\$54.91

¹Countywide ADA is defined as the aggregate number of units of ADA within the county attributable to all school districts for which the county superintendent of schools has jurisdiction pursuant to Education Code (EC) Section 1253, charter schools within the county, and the schools operated by the county superintendent of schools.

The schedule of apportionment for the MBG shows each participating LEA’s 2023–24 total allocation and the apportionment amount. The P-2 ADA, by grade span, used in the calculation of funding is included in the MBG allocation schedule at <https://www.cde.ca.gov/fg/aa/ca/mandatebg23result.asp>. Direct-funded and locally funded charter schools that applied for the MBG are listed separately on the apportionment schedule. Apportionments for direct-funded charter schools will be issued to the charter school and apportionments for locally funded charter schools will be included in the payment issued to the authorizing agency.

Warrants will be mailed to each county treasurer approximately two weeks from the date of this letter. For standardized account code structure coding, use Resource Code 0000, Unrestricted, and Revenue Object Code 8550, Mandated Cost Reimbursements.

The county superintendents of schools were notified of this apportionment by email which was sent to their CDEfisc email addresses. The California Department of Education (CDE) requested that the email be forwarded to all school districts and charter schools in the county, and included the links to this letter and the apportionment schedule which are posted under "Mandate Block Grant 2023 Funding Results" on the CDE web page at <https://www.cde.ca.gov/fg/aa/ca/mandatebg.asp>.

If you have any questions regarding this apportionment, please contact the Categorical Allocations and Audit Resolutions Office by email at Mandate@cde.ca.gov.

Sincerely,

Elizabeth Dearstyne, Director
School Fiscal Services Division

ED:avj

Last Reviewed: Friday, November 03, 2023

BIGGS UNIFIED SCHOOL DISTRICT

January 10, 2024

Item Number: 13 F

Item Title: Approval of Fall Release of the Consolidated Application (ConApp for 2023/24

Presenter: Analyn Dyer

Attachments: Copy of Consolidated Application

Item Type: Consent Agenda Action Report Work Session Public Hearing

Background/Comments:

The Consolidated Application is used by the California Department of Education to distribute Categorical funds from various states and federal programs (Title I, Title II, Title III, and Title IV) to county offices, school districts, and charter schools. The Fall Release collection is based on a prescribed reporting schedule that every local educational agency (LEA) submits and certified 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 as well as reporting of expenditures to the state in specified categorical programs. Refer attached summary.

Educational Impact:

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

Recommendation:

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

CONSOLIDATED APPLICATION

	2021/22			
	Awards	Spent	Balance	Remarks
Title II	\$ 26,843.00	\$ 26,843.00	\$ -	
Title IV	\$ 17,182.00	\$ 17,182.00	\$ -	

	2022/23			
	Awards	Spent	Balance/Carryover	
Title I	\$ 303,889.00	\$ 303,889.00	\$ -	
Title III	\$ 1,207.00	\$ 1,207.00	\$ -	
Title IV	\$ 22,315.00	\$ 16,991.00	\$ 5,324.00	To adjust on/or before 9/20/2024

	2023/24			
	Awards	Activity 1/2024	Carryover	
Title I	\$ 249,331.00	\$ 194,032.63	\$ 55,298.37	
Title II	\$ 25,604.00	\$ 14,424.57	\$ 11,179.43	
Title III	\$ 1,201.00	\$ 24.00	\$ 1,177.00	
Title IV	\$ 20,741.00	\$ -	\$ 20,741.00	To Add 22/23 \$5324

*Title I - 39 months before closing out, Title II- V - 27 months before closing out
All Categorical programs will be closely monitored to avoid losing or returning the funds.*

2021–22 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through September 30, 2023.

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

2021–22 Title II, Part A allocation	\$26,843
2021–22 Title II, Part A total apportionment issued	\$26,843
Transferred–in amount	\$0
Transferred–out amount	\$0
2021–22 Total allocation	\$26,843

Professional Development Expenditures

Professional development for teachers	\$0
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$20,006
Classified personnel salaries	\$0
Employee benefits	\$6,837
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$0
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$26,843

*****Warning*****

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2021–22 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through September 30, 2023.

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

2021–22 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2021–22 total allocation	

*****Warning*****

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2021–22 Title V, Part B Subpart 2 RLIS LEA Closeout Report

The purpose of this data collection is to report final expenditures and calculate unspent Title V, Part B Subpart 2 Rural and Low Income Schools (RLIS) funds.

CDE Program Contact:

Patricia Ramirez, Rural Education and Student Support Office, REAP@cde.ca.gov, 916-319-0787

2021–22 Title V, Part B Subpart 2 RLIS LEA allocation	\$17,182
Funds transferred-in amount	\$0
2021–22 Title V, Part B Subpart 2 RLIS LEA available allocation	\$17,182

Final Expenditures

Administrative and indirect costs	\$0
Activities authorized under Title I, Part A Improving basic programs operated by the LEA	\$17,182
Activities authorized under Title II, Part A Supporting Effective Instruction	\$0
Activities authorized under Title III Language instruction for English learner and immigrant students	\$0
Activities authorized under Title IV, Part A Student Support and Academic Enrichment	\$0
Parental involvement activities	\$0
Total expenditures	\$17,182
Amount of unspent funds	\$0
Note: CDE will invoice the LEA for the unspent funds	

*****Warning*****

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2022–23 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2022–23 allocation to determine funds to be carried over.

CDE Program Contact:

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

Carryover Calculation

2022–23 Title I, Part A LEA allocation	\$269,287
Transferred-in amount	\$34,602
2022–23 Title I, Part A LEA available allocation	\$303,889
Expenditures and obligations through September 30, 2023	\$303,889
Carryover as of September 30, 2023	\$0
Carryover percent as of September 30, 2023	0.00%

*****Warning*****

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2022–23 Title III Immigrant YTD Expenditure Report, 18 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2022 through December 31, 2023.

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.

2022–23 Title III immigrant student program allocation	\$1,207
Transferred-in amount	\$0
2022–23 Total allocation	\$1,207
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$960
2000–2999 Classified personnel salaries	\$0
3000–3999 Employee benefits	\$0
4000–4999 Books and supplies	\$170
5000–5999 Services and other operating expenditures	\$0
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)	\$77
Total year-to-date expenditures	\$1,207
2022–23 Unspent funds	\$0

*****Warning*****

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2022–23 Title IV, Part A LEA Use of Funds and Carryover

The purpose of this data collection is to report year-to-date expenditures, by activity, and calculate Title IV, Part A carryover funds.

CDE Program Contact:

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

2022–23 Title IV, Part A LEA allocation	\$22,315
Transferred-in amount	\$0
Transferred-out amount	\$0
2022–23 Title IV, Part A LEA available allocation	\$22,315

Expenditures

Administrative and indirect costs	\$0
Well-Rounded Educational Opportunities activities	\$11,894
Safe and Healthy Students activities	\$5,097
Effective Use of Technology activities	\$0
Technology Infrastructure	\$0
Total expenditures	\$16,991
Carryover as of September 30, 2023	\$5,324

*****Warning*****

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2023–24 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, L.Fassett@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

2023–24 Title II, Part A allocation	\$25,604
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
2023–24 Title II, Part A allocation after transfers out	\$25,604

Title IV, Part A Transfers

2023–24 Title IV, Part A allocation	\$20,741
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
2023–24 Title IV, Part A allocation after transfers out	\$20,741

*****Warning*****

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2023–24 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, 916-319-0948
 Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2023–24 Title I, Part A LEA allocation (+)	\$242,578
Transferred-in amount (+)	\$41,066
Nonprofit private school equitable services proportional share amount (-)	\$0
2023–24 Title I, Part A LEA available allocation	\$283,644

Required Reservations

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	\$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
2023–24 Approved indirect cost rate	10.13%
Indirect cost reservation	\$22,313
Administrative reservation	\$10,000

Reservation Summary

Total LEA required and authorized reservations	\$34,313
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$249,331

*****Warning*****

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2023–24 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

2023–24 Title III Immigrant student program allocation	\$1,201
Transferred-in amount	\$0
Repayment of funds	\$0
2023–24 Total allocation	\$1,201

Allocation Reservations

Authorized activities	\$1,201
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	\$1,201

*****Warning*****

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2023–24 Title III Immigrant YTD Expenditure Report, 6 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2023 through December 31, 2023.

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.

2023–24 Title III immigrant student program allocation	\$1,201
Transferred-in amount	\$0
2023–24 Total allocation	\$1,201
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	\$0
5000–5999 Services and other operating expenditures	\$0
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$24
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	\$24
2023–24 Unspent funds	\$1,177

*****Warning*****

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2023–24 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

2023–24 Title IV, Part A LEA allocation	\$20,741
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2023–24 Title IV, Part A LEA available allocation	\$20,741

Reservations

Indirect cost reservation	\$0
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2023–24 Title IV, Part A LEA adjusted allocation	\$20,741

*****Warning*****

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2023–24 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	Yes
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

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A-G Completion Improvement Grant Plan Progress Report

Local Educational Agency (LEA) Name	Total Grant Allocation
Biggs Unified School District	\$150,000.00

Plan Descriptions

A description of how the funds will be used to increase or improve services for foster youth, low-income students, and English learners to improve A-G eligibility

Biggs Unified School District is a small rural district in Butte County that continues to be committed to preparing students for tomorrow's challenges in a safe, engaging, and student-centered learning environment. This commitment includes students identified as low-income students, English learners, homeless, foster youth, and students with exceptional needs.

Biggs Unified School District will expand the master schedule and provide targeted professional development for the administrator and other identified educators in areas that include the following:

- a) Expansion of the A-G course offerings through the limited master schedule.
- b) Provide awareness incentives for the completion of A-G classes.
- c) Identifying and correcting systems issues in reporting A-G data in CALPADS to support the development of a comprehensive, equity-focused A-G Completion Improvement Grant Plan.
- d) Staff will participate in professional development that promotes access to and successful completion of A-G courses including in-depth knowledge and understanding of A-G requirements.
- e) Efforts of the ongoing parent/guardian discussion, education in A-G requirements, coursework and advising program developments and student planning, application and financial supports for postsecondary access for all.

How is this descriptor being measured?

An increase in the number of senior students meeting A-G requirements

What are the outcomes based on those measurements?

BUSD saw a 20% increase in the senior class from 2022 to 2023

Expenditures to Date

None

A description of the extent to which all students, including foster youth, low-income students, and English learners, will have access to A-G courses approved by the University of California.

As a K-12 district, Biggs Unified School District strives to provide the best education possible. Providing all students at the elementary level with the developing skills and capacity for life-long learning through targeted instructional support and the opportunity to engage in learning activities that align with a pre-A-G academic foundation. At the middle school level, all students have the opportunity to develop academic study and life skills that continue to build capacity for academic and personal success as well as engaging in real-world activities. All high school students will have access to A-G courses including Advanced Placement and Dual Enrollment opportunities with ongoing teacher support as well as opportunities for work experience and or collegiate post-secondary learning and career paths. All students are placed on the A-G track as freshmen and have access to tutoring when needed.

How is this descriptor being measured?

% increase in foster youth, low in-come students and English learnmern meeting A-G requirments

What are the outcomes based on those measurements?

According to the Dash Board a 8% increase of student completed A-G requirments

Expenditures to Date

The number of students who were identified for opportunities to retake A-G approved courses in which they received a “D”, “F”, or “Fail” grade in the 2020 spring semester or the 2020-21 school year and a description of the method used to offer the opportunity retake courses.

Number of Students: 14

In 2020-21, 45% (14 out of 31 student) of the student body received a D or F grade in an A-G courses, BUSD provides the opportunity to retake the course during the regular school year, as well as summer school, 2021. Students have the option to retake any class, and they also have the option to take makeup classes online if in-person offerings will not fit into their schedule during the regular school day. For the class of 2021-22, 9 high school students have been identified and targeted for this intervention

How is this descriptor being measured?

The number of students with D or F grade at the semester

What are the outcomes based on those measurements?

80% of those students retook the course through credit recovery class and received a C or better grade

Expenditures to Date

None

A description of how the plan and described services, and associated expenditures, if applicable, supplement services in the Local Control and Accountability Plan and Learning Recovery Plan.

The related expansion of course offerings will be built into the master schedule. Tutoring will be provided before and school and by teacher %appointment and summer school. It will provide key staff training on pre-A-G supports, use of reporting A-G data around low-income students, English learners, homeless and foster youth and students with exceptional needs.

How is this descriptor being measured?

% of students meeting A-G requirements

What are the outcomes based on those measurements?

10% increase of seniors meeting the A-G requirements

Expenditures to Date

None

Plan Expenditures

Programs and services to increase or improve A-G completion	Planned Expenditures	Expenditures to Date
Connecting College and career readiness to Students socio determinants of health to positively impact student ability to thrive in whichever postsecondary path they pursue.	\$10,000.00	0
Provide access to AP Computer Science courses at all high schools	\$75,000.00	0
Provide access to Pre-AP courses at Biggs Unified School District for 2023-24 up to 2025-26	\$50,000.00	0
Provide award incentives for completion fo A-G Classes	\$10,000.00	0
Identify and correcting system issues in reporting in A-G in CALPADS	\$ 5,000.00	0

Biggs High School

2022-2023 School Accountability Report Card (Published During the 2023-2024 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.

2023-24 School Contact Information

School Name	Biggs High School
Street	300 B St.
City, State, Zip	Biggs, CA, 95917-9732
Phone Number	(530) 868-5825 ex 272
Principal	Doug Kaelin
Email Address	dkaelin@biggs.org
School Website	https://bhs.biggs.org/
County-District-School (CDS) Code	04614080430827

2023-24 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

2023-24 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 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 with many outstanding coaches and advisors.

2023-24 School Description and Mission Statement

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

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 9	39
Grade 10	40
Grade 11	49
Grade 12	29
Total Enrollment	157

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	45.9%
Male	53.5%
American Indian or Alaska Native	2.5%
Asian	3.2%
Black or African American	2.5%
Hispanic or Latino	35.7%
Native Hawaiian or Pacific Islander	0.6%
Two or More Races	0.6%
White	54.8%
English Learners	7.6%
Foster Youth	1.3%
Homeless	1.9%
Migrant	1.3%
Socioeconomically Disadvantaged	54.1%
Students with Disabilities	12.1%

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

2020-21 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)	12.30	90.59	32.20	90.15	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	1.00	2.80	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.20	9.34	1.20	3.55	12115.80	4.41
Unknown	0.00	0.00	1.20	3.47	18854.30	6.86
Total Teaching Positions	13.60	100.00	35.70	100.00	274759.10	100.00

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.

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)	10.50	81.86	28.80	82.54	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	1.90	5.69	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.80	6.20	2.00	5.72	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.60	5.12	0.60	1.89	11953.10	4.28
Unknown	0.80	6.67	1.40	4.14	15831.90	5.67
Total Teaching Positions	12.90	100.00	34.90	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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.

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

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.80
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.80

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	1.20	0.60
Total Out-of-Field Teachers	1.20	0.60

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	4.5
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

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

2023-24 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 2022
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Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent	Percent Students Lacking Own
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		Adoption ?	Assigned Copy
Reading/Language Arts	Study Sync, Bookhead Ed Learning, LLC 2017	Yes	0%
Mathematics	Integrated Mathematics 1, 2 &3, Houghton Mifflin, Harcourt 2015 Go Math, Houghton Mifflin, Harcourt 2015	Yes	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	Yes	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	Yes	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	Yes	0%
Health	Health, Glencoe, Health – Making Life Choices, 1999	Yes	0%
Visual and Performing Arts			0%
Science Laboratory Equipment (grades 9-12)	N/A	N/A	0%

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.

Year and month of the most recent FIT report

9/4/2023

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			
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

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.

Percentages are not calculated 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.

ELA and 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 CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	29		33		47	
Mathematics (grades 3-8 and 11)	6		17		33	

2022-23 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 CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2022-23 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 CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
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. 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 CAAs divided by the total number of students who participated in both assessments.

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 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	9.64		13.29		29.47	

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

2022-23 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.

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 2022-2024
Joe Garcia	Walnut/Rice Production	2 years 2022-2024
Kelby Sheppard	Manufacturing & Production	2 years 2022-2024
Josh Sheppard	Farm Management	2 years 2022-2024
Alan Jones	Aerial Applicator	3 years 2022-2025
Kayla Dunlap	Retail Ag Business	3 years 2022-2025
Brian Harrison	WM/Heavy Equipment	3 years 2021-2025
Jennifer Job	Rice Productions	3 years 2022-2025
Peggy Baker	Ag Business	1 year 2022-2023
Ashleigh Aldridge	Counseling	Standing
Steve Boyes	Ag Instructor	Standing
Lilly Baker	Ag Instructor	Standing
Doug Kaelin	Principal	Standing

2022-23 Career Technical Education (CTE) Participation

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

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
2022-23 Pupils Enrolled in Courses Required for UC/CSU Admission	
2021-22 Graduates Who Completed All Courses Required for UC/CSU Admission	

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.

2022-23 California Physical Fitness Test Results

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 during 2021-22 and 2022-23 school years, only participation results are required 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	65%	68%	71%	72%	78%

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.

2023-24 Opportunities for Parental Involvement

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).

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.

For more information on how to become involved, contact us at (530) 868-1281, extension 271.

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 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Dropout Rate	4.3	3.9		4.3	3.9		9.4	7.8	
Graduation Rate	95.7	96.1		95.7	96.1		83.6	87.0	

2022-23 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2022-23 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			
Female			
Male			
Non-Binary			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

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 and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions									
Expulsions									

2022-23 Suspensions and Expulsions by Student Group

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

2023-24 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.

Each year the Butte County Office of Education completes a Williams Act visit to the campus.

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.

2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 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	11	13		
Mathematics	9	13		
Science	10	5		
Social Science	10	12		

2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 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	11	16		
Mathematics	10	13		
Science	10	5		
Social Science	15	9	3	

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				
Mathematics				
Science				
Social Science				

2022-23 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	

2022-23 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.

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

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 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	
Percent Difference - School Site and District	N/A	N/A	43.8	-9.0
State	N/A	N/A	\$7,607	\$77,993
Percent Difference - School Site and State	N/A	N/A	41.1	-23.8

Fiscal Year 2022-23 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 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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		\$47,616
Mid-Range Teacher Salary		\$75,580
Highest Teacher Salary		\$100,485
Average Principal Salary (Elementary)		\$114,067
Average Principal Salary (Middle)		\$123,622
Average Principal Salary (High)		\$125,386
Superintendent Salary		\$157,977
Percent of Budget for Teacher Salaries	29.84%	27.82%
Percent of Budget for Administrative Salaries	5.71%	5.78%

2022-23 Advanced Placement (AP) Courses

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

Percent of Students in AP Courses	

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	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
Total AP Courses Offered Where there are student course enrollments of at least one student.	

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.

Professional Development

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	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	17	32	32

Biggs Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 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.

2023-24 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	LaQuita Ulrich
Email Address	lulrich@biggs.org
School Website	www.biggs.org
County-District-School (CDS) Code	04614086002943

2023-24 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

2023-24 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 an English Language Development Teacher, 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 truly takes 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

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	48
Grade 1	31
Grade 2	31
Grade 3	33
Grade 4	31
Grade 5	34
Grade 6	29
Grade 7	45
Grade 8	51
Total Enrollment	333

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	45.6%
Male	54.4%
American Indian or Alaska Native	0.3%
Asian	4.2%
Black or African American	2.4%
Hispanic or Latino	40.5%
Native Hawaiian or Pacific Islander	0.3%
Two or More Races	0.3%
White	52%
English Learners	10.5%
Foster Youth	2.7%
Homeless	14.1%
Migrant	0.6%
Socioeconomically Disadvantaged	65.8%
Students with Disabilities	14.4%

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

2020-21 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)	17.80	88.83	32.20	90.15	228366.10	83.12
Intern Credential Holders Properly Assigned	1.00	4.97	1.00	2.80	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	1.20	3.55	12115.80	4.41
Unknown	1.20	6.16	1.20	3.47	18854.30	6.86
Total Teaching Positions	20.10	100.00	35.70	100.00	274759.10	100.00

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.

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)	16.30	81.18	28.80	82.54	234405.20	84.00
Intern Credential Holders Properly Assigned	1.90	9.91	1.90	5.69	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.10	5.92	2.00	5.72	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.60	1.89	11953.10	4.28
Unknown	0.50	2.89	1.40	4.14	15831.90	5.67
Total Teaching Positions	20.00	100.00	34.90	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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.

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

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	1.00
Misassignments	0.00	0.20
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	1.10

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	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

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

2023-24 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 August 2018

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent	Percent Students Lacking Own
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		Adoption ?	Assigned Copy
Reading/Language Arts	Benchmark Education TK-6th (adopted 2016) Study sync McGraw Hill - Gr. 6-8 (Adopted 2016)	Yes	0%
Mathematics	Go Math (adopted 2017)	Yes	0%
Science	California Science, McGraw Hill, INSPIRE - Gr. K-8 (Adopted 2023) Study Sync, McGraw Hill for grades 6-8	Yes	0%
History-Social Science	McGraw Hill, IMPACT, K-8, (adopted 2023)	Yes	0%
Foreign Language	NA		0%
Health	MEETS STATE GUIDELINES	Yes	0%
Visual and Performing Arts	Meet the Masters curriculum for grades TK-8th		0%

School Facility Conditions and Planned Improvements

The elementary school was combined with the middle school in 11-12 to create a K-8 elementary.

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.

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			

School Facility Conditions and Planned Improvements

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

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.

Percentages are not calculated 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.

ELA and 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 CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	30		33		47	
Mathematics (grades 3-8 and 11)	15		17		33	

2022-23 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 CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2022-23 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 CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
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. 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 CAAs divided by the total number of students who participated in both assessments.

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 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	12.12		13.29		29.47	

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

2022-23 California Physical Fitness Test Results

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 during 2021-22 and 2022-23 school years, only participation results are required 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	100%	50%	100%	75%	85%
Grade 7	100%	100%	100%	100%	100%

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.

2023-24 Opportunities for Parental Involvement

Parental involvement is highly 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 also survey the parents in October and May, and we use the data to inform the LCAP. We also include parent representatives for the ELD population.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

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 and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions									
Expulsions									

2022-23 Suspensions and Expulsions by Student Group

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

2023-24 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. The district has a Safety Committee which meets regularly to address safety needs throughout the district and report concerns to the Superintendent.

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 October 12, 2022. 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.

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 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	3		
1	20	1	1	
2	18	1	1	
3	14	2		
4	21		7	
6	18	4	7	
Other	19	9	14	

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 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	22		2	
1	18	2		
2	16	2		
3	22		1	
4	18	6	7	
5	22	1	7	
6	21	2	7	
Other	13	13	1	

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
-------------	--------------------	--------------------------------------	---------------------------------------	-------------------------------------

2022-23 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	

2022-23 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.

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

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 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	9236	4671	4565	54941
District	N/A	N/A	6410	
Percent Difference - School Site and District	N/A	N/A	-33.6	-13.4
State	N/A	N/A	\$7,607	\$77,993
Percent Difference - School Site and State	N/A	N/A	-36.4	-28.2

Fiscal Year 2022-23 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 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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/csl/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		\$47,616
Mid-Range Teacher Salary		\$75,580
Highest Teacher Salary		\$100,485
Average Principal Salary (Elementary)		\$114,067
Average Principal Salary (Middle)		\$123,622
Average Principal Salary (High)		\$125,386
Superintendent Salary		\$157,977
Percent of Budget for Teacher Salaries	29.84%	27.82%
Percent of Budget for Administrative Salaries	5.71%	5.78%

Professional Development

There are thirty staff development/articulation days throughout the year where teachers receive professional development. In addition, there are three days prior to the start of the school year devoted to professional development, articulation, and collaboration. There are monthly staff meetings and paraprofessional training throughout the year where common core learning strategies and engagement strategies are explicitly discussed. We have also provided professional development on Positive Behavior Intervention Systems (PBIS) and Social Emotional Learning (SEL) to all faculty and staff. Our middle school staff are participating in a UDL grant through BCOE. We have also hired a consultant to help the staff develop strategies for Tier 1, 2 and 3 behavior. Several teachers are also in year two for the LETRS training, an intensive training in teaching early literacy strategies.

Opportunities for staff development also occur during the school year through various organizations including Butte County Office of Education. 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.

The teacher received professional development in iReady and IXL. Teachers in the special education department received professional development in IEP goal writing. All teachers received training in the Walk to Learn program. Five teachers have been trained in Project Lead the Way.

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

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	30	30	30

Richvale Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 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.

2023-24 School Contact Information

School Name	Richvale Elementary School
Street	5236 Church Street
City, State, Zip	Richvale, CA 95974
Phone Number	(530) 882-4273
Principal	LaQuita Ulrich
Email Address	lulrich@biggs.org
School Website	biggs.org
County-District-School (CDS) Code	04614086002950

2023-24 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

2023-24 School Description and Mission Statement

Richvale Elementary believes that the public interest is best served by assuring high quality education for all students and believes knowledgeable, well-trained, and effective educators are essential to achieving excellence in education. The staff is dedicated to providing high quality programs through a combination of effective and innovative teaching methods.

Richvale 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.

Richvale Elementary is one of three schools in the Biggs Unified School District. Our school has three classrooms. Other facilities include a full-sized gymnasium with a stage and a cafeteria. The school employs three teachers and two instructional aides.

Our Mission is to provide a safe and effective learning environment, which enables students to achieve their maximum potential!

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 1	4
Grade 2	11
Grade 3	5
Grade 4	9
Grade 5	4
Grade 6	9
Total Enrollment	42

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	35.7%
Male	64.3%
Hispanic or Latino	16.7%
White	83.3%
English Learners	4.8%
Socioeconomically Disadvantaged	21.4%
Students with Disabilities	9.5%

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

2020-21 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)	2.00	100.00	32.20	90.15	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	1.00	2.80	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	1.20	3.55	12115.80	4.41
Unknown	0.00	0.00	1.20	3.47	18854.30	6.86
Total Teaching Positions	2.00	100.00	35.70	100.00	274759.10	100.00

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.

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)	2.00	100.00	28.80	82.54	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	1.90	5.69	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	2.00	5.72	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.60	1.89	11953.10	4.28
Unknown	0.00	0.00	1.40	4.14	15831.90	5.67
Total Teaching Positions	2.00	100.00	34.90	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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.

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

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	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

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

2023-24 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	October 2023
--	--------------

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent	Percent Students Lacking Own
---------	--	------------------	------------------------------

		Adoption ?	Assigned Copy
Reading/Language Arts	TK-6th Benchmark adopted 2016	Yes	0%
Mathematics	Go Math (adopted 2017)	Yes	0%
Science	Inspire, Mc Graw Hill (adopted 2023)	Yes	0%
History-Social Science	Impact, Mc Graw Hill (adopted 2022)	Yes	0%

School Facility Conditions and Planned Improvements

The current Richvale Elementary 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 Elementary 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.

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

09/23

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		Repair the leaky faucets, fix plugged toilet, and fix the sink in the kitchenette. All will be addressed. Shower heads need to be operable in the locker room. We don't use them.
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			Broken monkey bar on the playground needs to be removed.

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.

Percentages are not calculated 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.

ELA and 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 CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	61		33		47	
Mathematics (grades 3-8 and 11)	46		17		33	

2022-23 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 CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2022-23 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 CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
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. 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 CAAs divided by the total number of students who participated in both assessments.

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 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	--		13.29		29.47	

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

2022-23 California Physical Fitness Test Results

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 during 2021-22 and 2022-23 school years, only participation results are required 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	100%	50%	100%	75%	0%

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.

2023-24 Opportunities for Parental Involvement

Parent and community involvement in all types of activities is excellent at Richvale Elementary.

There is an exceptionally active parent club - Richvale Parent Association - the parent groups 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 field trips and educational supplies as needed.

The School Site Council (SSC) takes an active leadership role in supporting our teachers and students.

Parents are surveyed in October and May. Data is used to inform the LCAP as well as to improve school programs.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

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 and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions									
Expulsions									

2022-23 Suspensions and Expulsions by Student Group

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

2023-24 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.

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 October 12, 2022. 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.

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 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	6	2		
5	8	2		
6	9	2		
Other	22	1	5	

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 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	5	2		
5	9	2		
Other	18	3	5	

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

2022-23 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	

2022-23 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.

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

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 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	8344	975	7369	\$57882
District	N/A	N/A	6410	
Percent Difference - School Site and District	N/A	N/A	13.9	-8.2
State	N/A	N/A	\$7,607	\$77,993
Percent Difference - School Site and State	N/A	N/A	11.1	-23.1

Fiscal Year 2022-23 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 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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		\$47,616
Mid-Range Teacher Salary		\$75,580
Highest Teacher Salary		\$100,485
Average Principal Salary (Elementary)		\$114,067
Average Principal Salary (Middle)		\$123,622
Average Principal Salary (High)		\$125,386
Superintendent Salary		\$157,977
Percent of Budget for Teacher Salaries	29.84%	27.82%
Percent of Budget for Administrative Salaries	5.71%	5.78%

Professional Development

For the previous four school years, the school has had three days each year dedicated to staff and professional development. Opportunities for staff development also occur during the school year through various organizations including Butte County Office of Education.

The teachers received professional development in Inspire and Impact, the recently adopted science and social studies curriculum.. Richvale teachers are also involved in LTRS training, a program about the science of reading. In addition, they were offered the opportunity to attend a UDL conference at Chico State, which one teacher took advantage of. All teachers in ilchvale are involved in collaboration with the Biggs teaching staff in developing common assessments and pacing.

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

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	30	30	30

0 Orders Order By Item Shopping Lists Proprietary Items Subscriptions

Checkout

Please verify all of your order information below and choose one of the options at the bottom of the page to submit your order.

User information

BIGGS USD EMPLOYEES

(530) 868 - 1281 Ext 8105

mgraves@biggs.org

Delivery information

Change

BIGGS UNIF S/D-12

300 B ST

BIGGS, CA

95917-9732

(Taxable)

Email options

Send me an email confirmation of this order

Send a copy of order confirmation to

Order summary

Delivery order 1# 344189969-001 Estimated Delivery

Account information

PO Number 1

Cost Center John Stratard

Desktop

Make these my default values, if permitted

Contact BIGGS USD EMPLOYEES

Contact Phone (530) 868-1281

Ext 8105

Comment:

Not used by our delivery carriers.

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Payment information

Account Billing

Delivery options

Delivery order : # 344189969-001

Description	Price	Qty.	Avail. B/O	Total
Flash Furniture Hercules Premium Folding Chairs, Set Of 10 Folding Chairs, White Item # 7437885 Entered Item # 7437885	\$339.99	30		\$10,199.70

Subtotal \$10,199.70

Delivery fee FREE

Adjustments \$0.00

Taxes \$739.48

Total \$10,939.18

you made changes to your cart or delivery option?
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By providing your mobile phone number and clicking Place Order, you agree to receive a text message from Home Depot when your order is ready for pickup. One text per order. Message and data rates may apply and texts may be sent between the hours of [8:00 am and 10:00 pm]. Consent not required and not a condition of purchase. You will also receive email order updates. Not all carriers supported. For help, text HELP to [53747] or call 1-800-HOMEDEPOT; to stop texts, text STOP to[53747] (a confirmation text will be sent).

Local store prices may vary from those displayed. Products shown as available are normally stocked but inventory levels cannot be guaranteed.

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CHRISTENSEN TELECOMMUNICATIONS, INC

PO Box 8917, Chico, CA 95927

(530) 343-5305

Email: ctpbones@att.net

December 18, 2023

Richvale Elementary School
5236 Church Street
Richvale, CA. 95974
530-882-4273
Attn: John Strattard

MATERIAL PROPOSED:

- 6- J-179 IP Color Display Speakerphones
- 6- IP SEAT Licenses
- 6- CAT-5e Data Cables
- 6- 5V Power Supplies

PURCHASE PRICE:

Equipment	\$1,620.00
Tax 7.25%	\$117.45
Shipping	\$70.00
License's (One Time Expense)	\$660.00
Labor Estimate	\$1,000.00
Total Price	\$3,467.45

Price Includes a 1 Year Warranty on Material

PURCHASE TERMS:

Balance Due Within 30 Days of Installation

Authorized Signature/Date

CHRISTENSEN TELECOMMUNICATIONS, INC

PO Box 8917, Chico, CA 95927

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Email: ctpbones@att.net

December 18, 2023

Richvale Elementary School
5236 Church Street
Richvale, CA. 95974
530-882-4273
Attn: John Strattard

MATERIAL PROPOSED:

- 1- J-179 IP Color Display Speakerphones
- 1- IP SEAT Licenses
- 1- CAT-5e Data Cables
- 1- 5V Power Supplie
- 1- Wall Mount Bracket
Conduit & Cable

PURCHASE PRICE:

Equipment	\$495.00
Tax 7.25%	\$35.89
License's (One Time Expense)	\$110.00
Labor	\$1,200.00
Total Price	\$1,840.89

Price Includes a 1 Year Warranty on Material

PURCHASE TERMS:

Balance Due Within 30 Days of Installation

Authorized Signature/Date



799 Entler Avenue • Chico, CA 95928 License #953218
 P (530) 345-2438 • F (530) 343-6502 • sales@woodbrotherscarpet.org

Biggs School

Carpet = 960 ft @ .89¢/ft = \$ 973.⁹⁰

Base = 37 pieces @ 4⁰⁰/piece = \$ 148

Glue = 3 Buckets @ 50 per = \$ 150

LABOR = Carpet & Base Install = \$ 886.⁶²

\$ 2,158.⁵² Total

* Excluding Unforeseen Floor Prep *



Biggs Unified School District

Biggs High School

300 B Street
Biggs, CA 95917
United States

Boxhub

228 Park Avenue S

New York, NY 10003
United States

John Strattard

jstrattard@biggs.org
5305701963

Prepared by: Ranique McFarlane

"Account Executive"
ranique.mcfarlane@boxhub.com

Reference: 20231229-114021511
Quote created: December 29, 2023
Quote expires: January 3, 2024

Total **\$3,286.43**

PRODUCTS & SERVICES	QUANTITY	PRICE
20ft Standard Wind and Watertight Container from Oakland	1	\$2,195.00
SUMMARY		
One-time subtotal		\$2,195.00
ENDOFYEARSALE2023		(\$109.75)
Delivery		\$1,050.00
Tax		\$151.18

Total	\$3,286.43
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Comments

Purchase terms

Quote is subject to applicable taxes

1. All invoices are to be paid no later than fifteen (15) days after the date of the invoice. A monthly finance rate of 3% will apply after 15 days.
2. Any claims arising from invoices must be made within seven (7) working days of receipt of invoice.
3. By submitting this application, you authorize BOXHUB Inc to make inquiries into the banking and business/trade references that you have supplied.
4. If your company is sales tax exempt, please attach a copy of your exemption certificates

BIGGS UNIFIED SCHOOL DISTRICT

January 10, 2024

Item Number: 13 N

Item Title: Approval of SY 2023-24 Rural Education Achievement Program (REAP)

Presenter: Doug Kaelin

Attachments: Grant Letter/Awards

Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

The REAP is a grant issued by the provisions of Title V, Part B Subpart 1 of the Elementary and Secondary Education Act (ESEA) and designed to address the needs of rural, low-income schools. Funds are to be used to carry out activities specified by the statute.

Fiscal Impact:

Awards total \$ 12,329.00

Educational Impact:

To improve the academic achievement of disadvantaged students. These funds will pay teachers', and instructional aide salaries, materials, and supplies.

Recommendation:

The Administration recommends the Board approve the FY 23/24 REAP Grant Awards as presented.

S358A230296
Analyn Dyer
Biggs Unified
300 B St.
Biggs, CA 95917

S358A230296

Doug Kaelin
Biggs Unified
300 B St.
Biggs, CA 95917



**US Department of Education
Washington, D.C. 20202**

S358A230296

GRANT AWARD NOTIFICATION

1	RECIPIENT NAME Biggs Unified 300 B St. Biggs, CA 95917	2	AWARD INFORMATION PR/AWARD NUMBER S358A230296 ACTION NUMBER 1 ACTION TYPE New AWARD TYPE Formula																										
3	PROJECT STAFF RECIPIENT STATE DIRECTOR Analyn Dyer (530) 868-1281 adyer@biggs.org EDUCATION PROGRAM CONTACT Anastasia Cummins (202) 453-6504 anastasia.cummins@ed.gov EDUCATION PAYMENT HOTLINE G5 PAYEE HELPDESK 888-336-8930 obsseed@servicenowservices.com	4	PROJECT DESCRIPTION 84.358A Small, Rural School Achievement Program																										
5	KEY PERSONNEL N/A																												
6	AWARD PERIODS <table border="0" style="width:100%"> <tr> <td style="text-align:right">BUDGET PERIOD</td> <td>07/01/2023 - 09/30/2024</td> </tr> <tr> <td style="text-align:right">FEDERAL FUNDING PERIOD</td> <td>07/01/2023 - 09/30/2024</td> </tr> </table> FUTURE BUDGET PERIODS N/A			BUDGET PERIOD	07/01/2023 - 09/30/2024	FEDERAL FUNDING PERIOD	07/01/2023 - 09/30/2024																						
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GRANT AWARD NOTIFICATION

10

PR/AWARD NUMBER: S358A230296

RECIPIENT NAME: Biggs Unified

TERMS AND CONDITIONS

- (1) The Office of Management and Budget requires all Federal agencies to assign a Federal Award Identifying Number (FAIN) to each of their financial assistance awards. The PR/AWARD NUMBER identified in Block 2 is your FAIN. If subawards are permitted under this grant, and you choose to make subawards, you must document the assigned PR/AWARD NUMBER (FAIN) identified in Block 2 of this Grant Award Notification on each subaward made under this grant. The term subaward means:
 - 1. A legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient. (See 2 CFR 200.331(a))
 - 2. The term does not include your procurement of property and services needed to carry out the project or program (The payments received for goods or services provided as a contractor are not Federal awards, see 2 CFR 200.501(f) of the OMB Uniform Guidance: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards").
 - 3. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract. (See 2 CFR 200.1)
- (2) The negotiated indirect cost rate or the indirect cost allocation plan approved for the entity identified in Block 1 of this GAN applies to this grant award.
- (3) (1) Grants under the REAP Small Rural School Achievement Program are made subject to the applicable acts and regulations.

This grant is issued in accordance with the provisions of Title V, Part B, Subpart 1 of the Elementary and Secondary Education Act (ESEA), as amended. This award is also subject to the provisions of the Department of Education General Administrative Regulations (EDGAR), 34 CFR Parts 75, 77, 79, 81, 82, 97, 98 and 99, 2 CFR 3485, and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in 2 CFR Part 200, as adopted and amended as regulations of the Department in 2 CFR part 3474.

(2) Funds received under this program may be used to carry out activities authorized under one or more of the following federal programs:

- Part A of Title I (Improving Basic Programs Operated by Local Educational Agencies)
- Part A of Title II (Supporting Effective Instruction)
- Title III (Language Instruction for English Learners and Immigrant Students)
- Part A of Title IV (Student Support and Academic Enrichment Grants)
- Part B of Title IV (21st Century Community Learning Centers)

(3) In accordance with 34 CFR 75.261(a), the U.S. Department of Education has extended the performance period of this award so that any funds that are not obligated at the end of the federal funding period specified in Block 6 shall remain available for obligation for an additional period of 12 months, providing a total of 27 months for funds to be obligated.



**US Department of Education
Washington, D.C. 20202**

S358A230296

GRANT AWARD NOTIFICATION

Adam Schott
Acting Assistant Secretary

07/29/2023

AUTHORIZING OFFICIAL

DATE

EXPLANATION OF BLOCKS ON THE GRANT AWARD NOTIFICATION

For Discretionary, Formula and Block Grants (See Block 2 of the Notification)

- 1. RECIPIENT NAME** - The legal name of the recipient or name of the primary organizational unit that was identified in the application, state plan or other documents required to be submitted for funding by the grant program.
- 2. AWARD INFORMATION** - Unique items of information that identify this notification.
 - PR/AWARD NUMBER** - A unique, identifying number assigned by the Department to each application. On funded applications, this is commonly known as the "grant number" or "document number." The PR/Award Number is also known as the Federal Award Identifying Number, or FAIN.
 - ACTION NUMBER** - A numeral that represents the cumulative number of steps taken by the Department to date to establish or modify the award through fiscal or administrative means. Action number "01" will always be "NEW AWARD"
 - ACTION TYPE** - The nature of this notification (e.g., NEW AWARD, CONTINUATION, REVISION, ADMINISTRATIVE)
 - AWARD TYPE** - The particular assistance category in which funding for this award is provided, i.e., DISCRETIONARY, FORMULA, or BLOCK. If this award was made under a Research and Development grant program, the terms RESEARCH AND DEVELOPMENT will appear under DISCRETIONARY, FORMULA OR BLOCK.
- 3. PROJECT STAFF** - This block contains the names and telephone numbers of the U.S. Department of Education and recipient staff who are responsible for project direction and oversight.
 - *RECIPIENT PROJECT DIRECTOR** - The recipient staff person responsible for administering the project. This person represents the recipient to the U.S. Department of Education.
 - EDUCATION PROGRAM CONTACT** - The U.S. Department of Education staff person responsible for the programmatic, administrative and business management concerns of the Department.
 - EDUCATION PAYMENT CONTACT** - The U.S. Department of Education staff person responsible for payments or questions concerning electronic drawdown and financial expenditure reporting.
- 4. PROJECT TITLE AND CFDA NUMBER** - Identifies the Catalog of Federal Domestic Assistance (CFDA) subprogram title and the associated subprogram number.
- 5.* KEY PERSONNEL** - Name, title and percentage (%) of effort the key personnel identified devotes to the project.
- 6. AWARD PERIODS** - Project activities and funding are approved with respect to three different time periods, described below:
 - BUDGET PERIOD** - A specific interval of time for which Federal funds are being provided from a particular fiscal year to fund a recipient's approved activities and budget. The start and end dates of the budget period are shown.
 - PERFORMANCE PERIOD** - The complete length of time the recipient is proposed to be funded to complete approved activities. A performance period may contain one or more budget periods.
 - *FUTURE BUDGET PERIODS** - The estimated remaining budget periods for multi-year projects and estimated funds the Department proposes it will award the recipient provided substantial progress is made by the recipient in completing approved activities, the Department determines that continuing the project would be in the best interest of the Government, Congress appropriates sufficient funds under the program, and the recipient has submitted a performance report that provides the most current performance information and the status of budget expenditures.
- 7. AUTHORIZED FUNDING** - The dollar figures in this block refer to the Federal funds provided to a recipient during the award periods.
 - *THIS ACTION** - The amount of funds obligated (added) or de-obligated (subtracted) by this notification.
 - *BUDGET PERIOD** - The total amount of funds available for use by the grantee during the stated budget period to this date.
 - *PERFORMANCE PERIOD** - The amount of funds obligated from the start date of the first budget period to this date.
 - RECIPIENT COST SHARE** - The funds, expressed as a percentage, that the recipient is required to contribute to the project, as defined by the program legislation or regulations and/or terms and conditions of the award.
 - RECIPIENT NON-FEDERAL AMOUNT** - The amount of non-federal funds the recipient must contribute to the project as identified in the recipient's application. When non-federal funds are identified by the recipient where a cost share is not a legislation requirement, the recipient will be required to provide the non-federal funds.
- 8. ADMINISTRATIVE INFORMATION** - This information is provided to assist the recipient in completing the approved activities and managing the project in accordance with U.S. Department of Education procedures and regulations.
 - UEI** - The UEI, issued in SAM.gov, is a unique 12 character organization identifier assigned to each recipient for payment purposes.

***REGULATIONS** - Title 2 of the Code of Federal Regulations(CFR), Part 200 as adopted at 2 CFR 3474; the applicable parts of the Education Department General Administrative Regulations (EDGAR), specific program regulations (if any), and other titles of the CFR that govern the award and administration of this grant.

***ATTACHMENTS** - Additional sections of the Grant Award Notification that discuss payment and reporting requirements, explain Department procedures, and add special terms and conditions in addition to those established, and shown as clauses, in Block 10 of the award. Any attachments provided with a notification continue in effect through the project period until modified or rescinded by the Authorizing Official.

9. LEGISLATIVE AND FISCAL DATA - The name of the authorizing legislation for this grant, the CFDA title of the program through which funding is provided, and U.S. Department of Education fiscal information.

FUND CODE, FUNDING YEAR, AWARD YEAR, ORG.CODE, PROJECT CODE, OBJECT CLASS -

The fiscal information recorded by the U.S. Department of Education's Grants Management System (G5) to track obligations by award.

AMOUNT - The amount of funds provided from a particular appropriation and project code. Some notifications authorize more than one amount from separate appropriations and/or project codes. The total of all amounts in this block equals the amount shown on the line, "THIS ACTION" (See "AUTHORIZED FUNDING" above (Block 7)).

10. TERMS AND CONDITIONS - Requirements of the award that are binding on the recipient.

***PARTICIPANT NUMBER** - The number of eligible participants the grantee is required to serve during the budget year.

***GRANTEE NAME** - The entity name and address registered in the System for Award Management (SAM). This name and address is tied to the UEI registered in SAM under the name and address appearing in this field. This name, address and the associated UEI is what is displayed in the SAM Public Search.

***PROGRAM INDIRECT COST TYPE** - The type of indirect cost permitted under the program (i.e. Restricted, Unrestricted, or Training).

***PROJECT INDIRECT COST RATE** - The indirect cost rate applicable to this grant.

***AUTHORIZING OFFICIAL** - The U.S. Department of Education official authorized to award Federal funds to the recipient, establish or change the terms and conditions of the award, and authorize modifications to the award

FOR FORMULA AND BLOCK GRANTS ONLY:

(See also Blocks 1, 2, 4, 6, 8, 9 and 10 above)

3. PROJECT STAFF - The U.S. Department of Education staff persons to be contacted for programmatic and payment questions.

7. AUTHORIZED FUNDING

CURRENT AWARD AMOUNT - The amount of funds that are obligated (added) or de-obligated (subtracted) by this action.

PREVIOUS CUMULATIVE AMOUNT - The total amount of funds awarded under the grant before this action.

CUMULATIVE AMOUNT - The total amount of funds awarded under the grant, this action included.

* This item differs or does not appear on formula and block grants.

UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF THE CHIEF FINANCIAL OFFICER
& CHIEF INFORMATION OFFICER

Biggs Unified
300 B St.

Biggs, CA 95917

SUBJECT: Payee Verification for Grant Award S358A230296

This is to inform you of the payee for the above listed grant award issued by the United States Department of Education

Grantee UEI: E8PDYT2Z9J85

Grantee Name: BIGGS UNIFIED SCHOOL DISTRICT

Payee UEI: E8PDYT2Z9J85

Payee Name: BIGGS UNIFIED SCHOOL DISTRICT

If any of the above information is not correct, please contact a Payee Customer Support Representative at 1-888-336-8930. Please send all the correspondence relating to the payee or bank information changes to the following address:

U.S. Department of Education
550 12th Street, SW
Room 6087
Washington, DC 20202

Attn: Stephanie Barnes
Phone: 202-245-8006

AN OVERVIEW OF SINGLE AUDIT REQUIREMENTS OF STATES, LOCAL GOVERNMENTS, AND NONPROFIT ORGANIZATIONS

This GAN ATTACHMENT is **not** applicable to for-profit organizations. For-profit organizations comply with audit requirements specified in block 10 of their Grant Award Notification (GAN).

Summary of Single Audit Requirements for States, Local Governments and Nonprofit Organizations:

1. **Single Audit.** A non-Federal entity (a State, local government, Indian tribe, Institution of Higher Education (IHE)¹, or nonprofit organization) that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with 2 CFR 200.501, "Audit Requirements," except when it elects to have a program specific audit conducted.
2. **Program-specific audit election.** When an auditee expends Federal awards under only one Federal program (excluding research and development (R&D)), and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.
3. **Exemption when Federal awards expended are less than \$750,000.** A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO). Generally, grant records must be maintained for a period of three years after the date of the final expenditure report ([2 CFR § 200.334](#))
4. **Federally Funded Research and Development Centers (FFRDC).** Management of an auditee that owns or operates a FFRDC may elect to treat the FFRDC as a separate entity.
5. **Report Submission.** To meet audit requirements of U.S. Office of Management and Budget (OMB) Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards (Uniform Guidance), grantees must submit all audit documents required by Uniform Guidance 2 CFR 200.512, including Form SF-SAC: Data Collection Form electronically to the Federal Audit Clearinghouse at:

¹ As defined under the Higher Education Act of 1965, as amended (HEA) section 101.

<https://facides.census.gov/Account/Login.aspx>.

The audit must be completed, and the data collection form and reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day. Unless restricted by Federal statutes or regulations, the auditee must make copies available for public inspection. Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information. (2 CFR 200.512)

Grantees are strongly urged to obtain the "OMB Compliance Supplement" and to contact their cognizant agency for single audit technical assistance.

The designated cognizant agency for single audit purposes is "the Federal awarding agency that provides the predominant amount of direct funding to the recipient." Grantees should obtain a copy of the OMB Compliance supplement. This supplement will be instructive to both grantees and their auditors. Appendix III of the supplement provides a list of Federal Agency Contacts for Single Audits, including addresses, phone numbers, fax numbers, and e-mail addresses for technical assistance.

For single audit-related questions, if the U.S. Department of Education is the cognizant agency, grantees should contact the Non-Federal Audit Team in the Department's Office of Inspector General, at oiignon-federalaudit@ed.gov. Additional resources for single audits are also available on the Non-Federal Audit Team's website at <https://www2.ed.gov/about/offices/list/oig/nonfed/index.html>. For programmatic questions, grantees should contact the education program contact shown on the Department's GAN.

Grantees can obtain information on single audits from:

The OMB website at www.omb.gov. Look under Office of Management and Budget (in right column) then click Office of Federal Financial Management (to obtain OMB Compliance Supplement). The SF-SAC: Data Collection Form can be found at the Federal Audit Clearinghouse at: <https://facides.census.gov/Files/2019-2021%20Checklist%20Instructions%20and%20Form.pdf>.

The American Institute of Certified Public Accountants (AICPA) has illustrative OMB Single Audit report examples that might be of interest to accountants, auditors, or financial staff at www.aicpa.org.

TRAFFICKING IN PERSONS

The Department of Education adopts the requirements in the Code of Federal Regulations at 2 CFR [175](#) and incorporates those requirements into this grant through this condition. The grant condition specified in 2 CFR [175.15\(b\)](#) is incorporated into this grant with the following changes. Paragraphs a.2.ii.B and b.2. ii. are revised to read as follows:

“a.2.ii.B. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 34 CFR part 85.”

“b.2. ii. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 34 CFR part 85.”

Under this condition, the Secretary may terminate this grant without penalty for any violation of these provisions by the grantee, its employees, or its subrecipients.

**FEDERAL FUNDING ACCOUNTABILITY TRANSPARENCY ACT
REPORTING SUBAWARDS AND EXECUTIVE COMPENSATION**

The Federal Funding Accountability and Transparency Act (FFATA) is designed to increase transparency and improve the public's access to Federal government information. To this end, FFATA requires that Department of Education (Department) grant recipients:

1. Report **first-tier subawards** made under Federal grants that are funded at \$30,000 or more that meet the reporting conditions as set forth in this grant award term;
2. Report their executives' compensation for all new Federal grants that are funded at \$30,000 and that meet the reporting conditions as set forth in this grant award term; and
3. Report executive compensation data for their **first-tier subrecipients** that meet the reporting conditions as set forth in this grant award term.

For FFATA reporting purposes, the Department grant recipient is the entity listed in box 1 of the Grant Award Notification.

Only **first-tier subawards** made by the Department grant recipient to its **first-tier subrecipients** and the **first-tier subrecipients'** executive compensation are required to be reported in accordance with FFATA.

Subaward, Subrecipient, Recipient, Total Compensation, Executives, and other key terms, are defined within item 5, Definitions, of this grant award term.

This grant award term is issued in accordance with [2 CFR Part 170—Reporting Subaward And Executive Compensation Information](#).

1. Reporting of First-tier Subawards -

a. Applicability and what to report.

Unless you are exempt as provided item 4, Exemptions, of this grant award term, you must report each obligation that **equals or exceeds \$30,000** in Federal funds for a first-tier subaward to a non-Federal entity or Federal agency.

You must report the information about each obligating action that are specified in the submission instructions posted at [FSRS](#).

b. Where and when to report.

The Department grant recipient must report each obligating action described in paragraph **1.a.** of this award term to [FSRS](#).

Report subaward information no later than the end of the month following the month in which the subaward obligation was made. For example, if the obligation was made on November 7, 2020, the obligation must be reported by no later than December 31, 2020.

2. Reporting Total Compensation of the Department's Grant Recipients' Executives -

a. *Applicability and what to report.*

You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if—

- i The total Federal funding authorized to date under this Federal award **equals or exceeds \$30,000**;
- ii In the preceding fiscal year, you received—
 - A. 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at [2 CFR 170.320](#) (and subawards), **and**
 - B. \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at [2 CFR 170.320](#) (and subawards); **and**,
 - C. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at [SEC Investor.gov Executive Compensation](#).)

b. *Where and when to report.*

You must report executive total compensation described in paragraph **2.a.** of this grant award term:

- i As part of your registration profile at [SAM.gov](#).
- ii By the end of the month following the month in which this award is made (for example, if the obligation was made on November 7, 2020 the executive compensation must be reported by no later than December 31, 2020), and annually thereafter.

3. Reporting of Total Compensation of Subrecipient Executives –

a. *Applicability and what to report.*

Unless you are exempt as provided in item 4, Exemptions, of this award term, for each first-tier **non-Federal entity** subrecipient under this award, you shall report the names and total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if—

- i In the subrecipient's preceding fiscal year, the subrecipient received—

- A. 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at [2 CFR 170.320](#) (and subawards), **and**
- B. \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at [2 CFR 170.320](#) (and subawards); **and**,
- C. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at [SEC Investor.gov Executive Compensation](#).)

b. *Where and when to report.*

You must report subrecipient executive total compensation described in paragraph **3.a.** of this grant award term:

- i. In [FSRS](#). You must include a condition on subawards that requires the subrecipients to timely report the information required under paragraph **3.a.** to you the prime awardee, or in the [SAM.gov](#). Subrecipient executive compensation entered in [SAM.gov](#) by the subrecipient will pre-populate in [FSRS](#), so you do not have to report when subrecipients enter this information in [SAM.gov](#). Subrecipient executive compensation not entered in [SAM.gov](#) by the subrecipient is reported in [FSRS](#) by you the Department grant recipient.
- ii. By the end of the month following the month during which you make the subaward. For example, if the subaward obligation was made on November 7, 2020 the subrecipient's executive compensation must be reported by no later than December 31, 2020.

4. Exemptions –

- a. If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:
 - i. Subawards, and
 - ii. The total compensation of the five most highly compensated executives of any **subrecipient**.

5. Definitions -

- a. For purposes of this award term:
 - i. Federal *Agency* means a Federal agency as defined at [5 U.S.C. 551\(1\)](#) and further clarified by [5 U.S.C. 552\(f\)](#).
 - ii. Non-Federal *Entity* means all of the following, as defined in [2 CFR part 25](#):

A Governmental organization, which is a State, local government, or Indian tribe;

A foreign public entity;

A domestic or foreign nonprofit organization; and,

A domestic or foreign for-profit organization

- iii. *Executive* means officers, managing partners, or any other employees in management positions.
- iv. *Obligation*, when used in connection with a non-Federal entity's utilization of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.
- v. *Subaward*:

This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.

The term does not include your procurement of property and services (such as payments to a contractor, small purchase agreements, vendor agreements, and consultant agreements) that are needed for the benefit of the prime awardee to carry out the project or program (for further explanation, see [2 CFR 200.331](#)). For example, the following are not considered subawards:

Cleaning Vendors: Vendors that are hired by a grantee to clean its facility.

Payroll Services Vendors: Vendors that carryout payroll functions for the grantee.

Information Technology Vendors: Vendors that provide IT support to grant staff.

Payments to individuals that are beneficiaries of Federal programs are not considered subawards.

A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.

- v. *Subrecipient* means a non-Federal entity or Federal agency that:

Receives a subaward from you (the recipient) under this award; and

Is accountable to you for the use of the Federal funds provided by the subaward.

In accordance with its subaward, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the Department prime awardee.

- vii. *Recipient* means a non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program. The term recipient does not include subrecipients. See also §200.69 Non-Federal entity.
- viii. *Total compensation* means the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes the following (for more information see [17 CFR 229.402\(c\)\(2\)](#)):

Salary and bonus.

Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.

Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization, or medical reimbursement plans that do not discriminate in favor of executives and are available generally to all salaried employees.

Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.

Above-market earnings on deferred compensation which is not tax-qualified.

Other compensation, if the aggregate value of all such other compensation (e.g., severance, termination payments, value of life insurance paid on behalf of the employee, perquisites, or property) for the executive exceeds \$10,000.

**SPECIFIC CONDITIONS FOR DISCLOSING
FEDERAL FUNDING IN PUBLIC ANNOUNCEMENTS**

When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, U.S. Department of Education grantees shall clearly state:

- 1) the percentage of the total costs of the program or project which will be financed with Federal money;
- 2) the dollar amount of Federal funds for the project or program; and
- 3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

Recipients must comply with these conditions under Division H, Title V, Section 505 of Public Law 116-260, Consolidated Appropriations Act, 2021.

**PROHIBITION OF TEXT MESSAGING AND EMAILING WHILE DRIVING
DURING OFFICIAL FEDERAL GRANT BUSINESS**

Federal grant recipients, sub recipients and their grant personnel are prohibited from text messaging while driving a government owned vehicle, or while driving their own privately-owned vehicle during official grant business, or from using government supplied electronic equipment to text message or email when driving.

Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009.

REGISTRATION OF UNIQUE ENTITY IDENTIFIER (UEI) NUMBER AND TAXPAYER IDENTIFICATION NUMBER (TIN) IN THE SYSTEM FOR AWARD MANAGEMENT (SAM)

The U.S. Department of Education (Department) Grants Management System (G5) disburses payments via the U.S. Department of Treasury (Treasury). The U.S. Treasury requires that we include your Tax Payer Identification Number (TIN) with each payment. Therefore, in order to do business with the Department you must have a registered Unique Entity Identifier (UEI) and TIN number with the SAM, the U.S. Federal Government's primary registrant database. If the payee UEI number is different than your grantee UEI number, both numbers must be registered in the SAM. Failure to do so will delay the receipt of payments from the Department.

A TIN is an identification number used by the Internal Revenue Service (IRS) in the administration of tax laws. It is issued either by the Social Security Administration (SSA) or by the IRS. A Social Security number (SSN) is issued by the SSA whereas all other TINs are issued by the IRS.

The following are all considered [TINs according to the IRS](#).

- Social Security Number "SSN"
- Employer Identification Number "EIN"
- Individual Taxpayer Identification Number "ITIN"
- Taxpayer Identification Number for Pending U.S. Adoptions "ATIN"
- Preparer Taxpayer Identification Number "PTIN"

If your UEI number is not currently registered with the SAM, you can easily register by going to www.sam.gov. Please allow 3-5 business days to complete the registration process. If you need a new TIN, please allow 2-5 weeks for your TIN to become active. If you need assistance during the registration process, you may contact the SAM Federal Service Desk at 866-606-8220.

If you are currently registered with SAM, you may not have to make any changes. However, please take the time to validate that the TIN associated with your UEI is correct.

If you have any questions or concerns, please contact the G5 Hotline at 888-336-8930.

SYSTEM FOR AWARD MANAGEMENT AND UNIVERSAL IDENTIFIER REQUIREMENTS

1. Requirement for System for Award Management (SAM)

Unless you are exempted from this requirement under 2 CFR 25.110, you are, in accordance with your grant program's Notice Inviting Applications, required to maintain an active SAM registration with current information about your organization, including information on your immediate and highest level owner and subsidiaries, as well as on all predecessors that have been awarded a Federal contract or grant within the last three years, if applicable, at all times during which you have an active Federal award or an application or plan under consideration by a Federal awarding agency. To remain registered in the SAM database after your initial registration, you are required to review and update your information in the SAM database on an annual basis from the date of initial registration or subsequent updates to ensure it is current, accurate and complete.

2. Requirement for Unique Entity Identifier (UEI) Numbers

If you are authorized to make subawards under this award, you:

1. Must notify potential subrecipients that they may not receive a subaward from you unless they provided their UEI number to you.
2. May not make a subaward to a subrecipient when the subrecipient fails to provide its UEI number to you.

3. Definitions

For purposes of this award term:

1. System for Award Management (SAM) means the Federal repository into which a recipient must provide information required for the conduct of business as a recipient. Additional information about registration procedures may be found at the SAM internet site (currently at <https://www.sam.gov>).
2. Unique Entity Identifier (UEI) means the identifier assigned by SAM registration to uniquely identify business entities.
3. Recipient means a non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program. The term recipient does not include subrecipients. See 2 CFR 200.86.
4. Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. See 2 CFR 200.92.

5. Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency. See 2 CFR 200.93.

THE USE OF GRANT FUNDS FOR CONFERENCES AND MEETINGS

You are receiving this memorandum to remind you that grantees must take into account the following factors when considering the use of grant funds for conferences and meetings:

- Before deciding to use grant funds to attend or host a meeting or conference, a grantee should:
 - Ensure that attending or hosting a conference or meeting is consistent with its approved application and is reasonable and necessary to achieve the goals and objectives of the grant;
 - Ensure that the primary purpose of the meeting or conference is to disseminate technical information, (e.g., provide information on specific programmatic requirements, best practices in a particular field, or theoretical, empirical, or methodological advances made in a particular field; conduct training or professional development; plan/coordinate the work being done under the grant); and
 - Consider whether there are more effective or efficient alternatives that can accomplish the desired results at a lower cost, for example, using webinars or video conferencing.
- Grantees must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the Cost Principles for Federal grants set out at 2 CFR Part 200 Subpart E of the, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” In particular, remember that:
 - Federal grant funds cannot be used to pay for alcoholic beverages; and
 - Federal grant funds cannot be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.
- Grant funds may be used to pay for the costs of attending a conference. Specifically, Federal grant funds may be used to pay for conference fees and travel expenses (transportation, per diem, and lodging) of grantee employees, consultants, or experts to attend a conference or meeting if those expenses are reasonable and necessary to achieve the purposes of the grant.
 - When planning to use grant funds for attending a meeting or conference, grantees should consider how many people should attend the meeting or conference on their behalf. The number of attendees should be reasonable and necessary to accomplish the goals and objectives of the grant.
- A grantee hosting a meeting or conference may not use grant funds to pay for food for conference attendees unless doing so is necessary to accomplish legitimate meeting or conference business.
 - A working lunch is an example of a cost for food that might be allowable under a Federal grant if attendance at the lunch is needed to ensure the full participation by conference attendees in essential discussions and speeches concerning the purpose of the conference and to achieve the goals and objectives of the project.
- A meeting or conference hosted by a grantee and charged to a Department grant must not be promoted as a U.S. Department of Education conference. This means that the seal of the U.S. Department of Education must not be used on conference materials or signage without Department approval.

- All meeting or conference materials paid for with grant funds must include appropriate disclaimers, such as the following:

The contents of this (insert type of publication; e.g., book, report, film) were developed under a grant from the Department of Education. However, those contents do not necessarily represent the policy of the Department of Education, and you should not assume endorsement by the Federal Government.
- Grantees are strongly encouraged to contact their project officer with any questions or concerns about whether using grant funds for a meeting or conference is allowable prior to committing grant funds for such purposes.
 - A short conversation could help avoid a costly and embarrassing mistake.
- Grantees are responsible for the proper use of their grant awards and may have to repay funds to the Department if they violate the rules on the use of grant funds, including the rules for meeting- and conference-related expenses.

MEMORANDUM TO REMIND DEPARTMENT OF EDUCATION GRANTEEES OF EXISTING CASH MANAGEMENT REQUIREMENTS CONCERNING PAYMENTS

The Department of Education (Department) requires that its grantees adhere to existing cash management requirements concerning payments and will ensure that their subgrantees are also aware of these policies by providing them relevant information. A grantee's failure to comply with cash management requirements may result in an improper payment determination by the Department in accordance with the [Payment Integrity Information Act \(PIIA\) of 2019](#).

There are three categories of payment requirements that apply to the drawdown of funds from grant accounts at the Department. The first two types of payments are subject to the requirements in the Treasury Department regulations implementing the Cash Management Improvement Act (CMIA) of 1990, 31 U.S.C.6513, and the third is subject to the requirements in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) at 2 CFR part 200,¹ as follows:

1. Payments to a State under programs that are covered by a State's Treasury State Agreement (TSA);
2. Payments to States under programs that are not covered by a TSA; and
3. Payments to other non-Federal entities, including nonprofit organizations and local governments.

CMIA Requirements Applicable to Programs included in a TSA

Generally, under the Treasury Department regulations implementing the CMIA, only major assistance programs (large-dollar programs meeting thresholds in 31 CFR § 205.5) are included in a State's written TSA. See 31 CFR § 205, subpart A. Programs included in a TSA must use approved funding techniques and both States and the Federal government are subject to interest liabilities for late payments. State interest liabilities accrue from the day federal funds are credited to a State account to the day the State pays out the federal funds for federal assistance program purposes. 31 CFR § 205.15. If a State makes a payment under a Federal assistance program before funds for that payment have been transferred to the State, Federal Government interest liabilities accrue from the date of the State payment until the Federal funds for that payment have been deposited to the State account. 31 CFR § 205.14.

CMIA Requirements Applicable to Programs Not Included in a TSA

Payments to States under programs not covered by a State's TSA are subject to subpart B of Treasury's regulations in 31 CFR § 205. These regulations provide that a State must minimize the time between the drawdown of funds from the federal government and their disbursement for approved program activities. The timing and amount of funds transfers must be kept to a minimum and be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs. 31 CFR § 205.33(a). States should exercise sound cash management in funds transfers to subgrantees.

¹ The Department adopted the Uniform Guidance as regulations of the Department at 2 CFR part 3474.

Under subpart B, neither the States nor the Department owe interest to the other for late payments. 31 CFR § 205.33(b). However, if a State or a Federal agency is consistently late in making payments, Treasury can require the program to be included in the State's TSA. 31 CFR § 205.35.

Fund transfer requirements for grantees other than State governments and subgrantees

The transfer of Federal program funds to grantees other than States and to subgrantees are subject to the payment and interest accrual requirements in the Uniform Guidance at 2 CFR § 200.305(b). These requirements are like those in subpart B of the Treasury Department regulations in 31 CFR part 205, requiring that "payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity." 2 CFR § 200.305(b) introduction.

The Federal Government and pass-through entities must make payments in advance of expenditures by grantees and subgrantees if these non-Federal entities maintain, or demonstrate the willingness to maintain, written procedures "that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability." 2 CFR § 200.305(b)(1). If a grantee or subgrantee cannot meet the criteria for advance payments, a Federal agency or pass-through entity can pay that entity through reimbursement. See 2 CFR § 200.305(b)(1) and (4) for more detailed description of the payment requirements and the standards for requiring that payments be made by reimbursement.

Non-Federal entities must maintain advance payments in interest bearing accounts unless certain conditions exist. See 2 CFR § 200.305(b)(8) for those conditions. The requirements regarding interest accrual and remittance follow:

Grantees and subgrantees must annually remit interest earned on federal advance payments except that interest earned amounts up to \$500 per year may be retained for administrative expense. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. 2 CFR § 200.305(b)(9)(i) and (ii).

1. When returning interest through ACH Direct Deposit or Fedwire, grantees must include the following in their return transaction:
 - PMS Account Number (PAN). NOTE: The PAN is the same series of alpha-numeric characters used for payment request purposes (e.g.: C1234G1).
 - PMS document number.
 - The reason for the return (e.g., interest, part interest part other, etc.).
 - An explanation stating that the refund is for interest payable to the Department of Health and Human Services, and the grant number(s) for which the interest was earned.
- a. U.S. Department of Education grantees are generally located and operate domestically and return interest domestically. Below is PSC ACH account information for interest returned

domestically. For international ACH interest returned, account information is available at: Returning Funds/Interest.

- PSC ACH Routing Number is: 051036706
 - PSC DFI Accounting Number: 303000
 - Bank Name: Credit Gateway - ACH Receiver
 - Location: St. Paul, MN
- b. Service charges may be incurred from a grantee's financial institution when a Fedwire to return interest is initiated. For FedWire returns, Fedwire account information is as follows:
- Fedwire Routing Number: 021030004
 - Agency Location Code (ALC): 75010501
 - Bank Name: Federal Reserve Bank
 - Treas NYC/Funds Transfer Division
 - Location: New York, NY
2. Interest may be returned by check using only the U.S. Postal Service; however, returning interest via check may take 4-6 weeks for processing before a check payment may be applied to the appropriate PMS account.
- a. Interests returned by check are to be mailed (USPS only) to:
- HHS Program Support Center
PO Box 979132
St. Louis, MO 63197
- A brief statement explaining the nature of the return must be included.
- b. To return interest on a grant not paid through the PMS, make the check payable to the Department of Health and Human Services, and include the following with the check:
- An explanation stating that the refund is for interest
 - The name of the awarding agency
 - The grant number(s) for which the interest was earned
 - The return should be made payable to: Department of Health and Human Services.
3. For detailed information about how to return interest, visit the PSC Returning Funds/Interest page at: [Returning Funds/Interest](#)

Grantees, including grantees that act as pass-through entities and subgrantees have other responsibilities regarding the use of Federal funds. For example, all grantees and subgrantees must have procedures for determining the allowability of costs for their awards. We highlight the following practices related to the oversight of subgrantee compliance with the financial management requirements in the Uniform Guidance that will assist State grantees (pass-through entities) in meeting their monitoring responsibilities. Under 2 CFR § 200.332, pass-through entities must –

1. Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.
2. Monitor the performance and fiscal activities of the subrecipient to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

A small number of Department grant programs have program-specific cash management and payment requirements based on the authorizing legislation or program regulations. These program-specific requirements may supplement or override general cash management or payment requirements. If you have any questions about your specific grant, please contact the Education Program Contact listed in Block 3 of your Grant Award Notification.

RECIPIENTS OF DEPARTMENT OF EDUCATION GRANTS AND COOPERATIVE AGREEMENTS FREQUENTLY ASKED QUESTIONS ON CASH MANAGEMENT

Q What are the Federal Laws and Regulations Regarding Payments to the States?

A The *Cash Management Improvement Act of 1990 (CMIA)* establishes interest liabilities for the Federal and State governments when the Federal Government makes payments to the States. See 31 U.S.C. 3335 and 6503. The implementing regulations are in Title 31 of the Code of Federal Regulations (CFR), Part 205, https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title31/31cfr205_main_02.tpl. Non-Federal entities other than States follow the rules on Federal payments set out in 2 CFR 200.305.

Q What is a Treasury-State Agreement (TSA)?

A A TSA documents the accepted funding techniques and methods for calculating interest agreed upon by the U.S. Department of the Treasury (Treasury) and a State. It identifies the Federal assistance programs that are subject to interest liabilities under the CMIA. The CMIA regulations specify a number of different funding techniques that may be used by a State but a State can negotiate with the Treasury Department to establish a different funding technique for a particular program. A TSA is effective until terminated and, if a state does not have a TSA, payments to the State are subject to the default techniques in the regulations that Treasury determines are appropriate.

Q What are the CMIA requirements for a program subject to a Treasury-State Agreement?

A Payments to a State under a program of the Department are subject to the interest liability requirements of the CMIA if the program is included in the State's Treasury-State Agreement (TSA) with the Department of Treasury. If the Federal government is late in making a payment to a State, it owes interest to the State from the time the State spent its funds to pay for expenditure until the time the Federal government deposits funds to the State's account to pay for the expenditure. Conversely, if a State is late in making a payment under a program of the Department, the State owes interest to the Federal government from the time the Federal government deposited the funds to the State's account until the State uses those funds to make a payment. For more information, GAN Enclosure 4.

Q What are the CMIA requirements for a program that is not subject to a Treasury-State Agreement?

A If a program is not included in the State's TSA, neither the State nor the Federal government are liable for interest for making late payments. However, both the Federal government and the State must minimize the time elapsing between the date the State requests funds and the date that the funds are deposited to the State's accounts. The State is also required to minimize the time elapsed between the date it receives funds from the Federal government and the date it makes a payment under the program, Also, the Department must minimize the amount of funds transferred to a State to only that needed to meet the immediate cash needs of the State. The timing and amount of funds transferred must be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs.

Q What if there is no TSA?

A When a State does not have a TSA in effect, default procedures in 31 CFR, part 205 that the Treasury Department determines appropriate apply. The default procedures will prescribe efficient funds transfer procedures consistent with State and Federal law and identify the covered Federal assistance programs and designated funding techniques.

Q Who is responsible for Cash Management?

A Grantees and subgrantees that receive grant funds under programs of the Department are responsible for maintaining internal controls regarding the management of Federal program funds under the Uniform Guidance in 2 CFR 200.302 and 200.303. In addition, grantees are responsible for ensuring that subgrantees are aware of the cash management and requirements in 2 CFR part 200, subpart D.

Q Who is responsible for monitoring cash drawdowns to ensure compliance with cash management policies?

A Recipients must monitor their own cash drawdowns **and** those of their subrecipients to assure substantial compliance to the standards of timing and amount of advances.

Q How soon may I draw down funds from the G5 grants management system?

A Grantees are required to minimize the amount of time between the drawdown and the expenditure of funds from their bank accounts. (See 2 CFR 200.305(b).) Funds must be drawn only to meet a grantee's immediate cash needs for each individual grant. The G5 screen displays the following message:

By submitting this payment request, I certify to the best of my knowledge and belief that the request is based on true, complete, and accurate information. I further certify that the expenditures and disbursements made with these funds are for the purposes and objectives set forth in the applicable Federal award or program participation agreement, and that the organization on behalf of which this submission is being made is and will remain in compliance with the terms and conditions of that award or program participation agreement. I am aware that the provision of any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me, and the organization on behalf of which this submission is being made, to criminal, civil, or administrative penalties for fraud, false statements, false claims, or other violations. (U.S. Code Title 18, Section 1001; Title 20, Section 1097; and Title 31, Sections 3729-3730 and 3801-3812)

Q How may I use Federal funds?

A Federal funds must be used as specified in the Grant Award Notification (GAN) and the approved application or State plan for allowable direct costs of the grant and an allocable portion of indirect costs, if authorized.

Q What are the consequences to recipients/subrecipients for not complying with terms of the grant award?

A If a recipient or subrecipient materially fails to comply with any term of an award, whether stated in a Federal statute or regulation, including those in 2 CFR part 200, an assurance, the GAN, or elsewhere, the awarding agency may in accordance with 2 CFR 200.339 take one or more of the following actions:

1. Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.
2. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity not in compliance.
3. Wholly or partly suspend or terminate the Federal award.
4. Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal award agency regulations (or in the case of a pass-through be initiated by a Federal awarding agency).
5. Withhold further Federal awards for the project or program.
6. Take other remedies that may be legally available.

Q Who is responsible for determining the amount of interest owed to the Federal government?

A As set forth in 31 CFR 205.9, the method used to calculate and document interest liabilities is included in the State's TSA. A non-State entity must maintain advances of Federal funds in interest-bearing accounts unless certain limited circumstance apply and remit interest earned on those funds to the Department of Health and Human Services, Payment Management System annually. See 2 CFR 200.305.

Q What information should accompany my interest payment?

A In accordance with 2 CFR 200.305(b)(9), interest in excess of \$500.00 earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment.

For returning interest on Federal awards paid through PMS, the refund should:

- (a) Provide an explanation stating that the refund is for interest;
- (b) List the PMS Payee Account Number(s) (PANs);
- (c) List the Federal award number(s) for which the interest was earned; and
- (d) Make returns payable to: Department of Health and Human Services.

For returning interest on Federal awards not paid through PMS, the refund should:

- (a) Provide an explanation stating that the refund is for interest;
- (b) Include the name of the awarding agency;
- (c) List the Federal award number(s) for which the interest was earned; and
- (d) Make returns payable to: Department of Health and Human Services.

For additional information about returning interest see GAN ATTACHMENT 4.

Q Are grant recipients/subrecipients automatically permitted to draw funds in advance of the time they need to disburse funds in order to liquidate obligations?

A The payment requirements in 2 CFR 200.305(b) authorize a grantee or subgrantee to request funds in advance of expenditures if certain conditions are met. However, if those conditions are not met, the Department and a pass-through agency may place a payee on reimbursement.

Q For formula grant programs such as ESEA Title I, for which States distribute funds to LEAs, may States choose to pay LEAs on a reimbursement basis?

A A subgrantee must be paid in advance if it meets the standards for advance payments in 2 CFR 200.305(b)(1) but if the subgrantee cannot meet those standards, the State may put the subgrantee on reimbursement payment. See 2 CFR 200.305(b).

Q Will the Department issue special procedures in advance if G5 plans to shut down for 3 days or more?

A Yes, before any shutdown of G5 lasting three days or more, the Department issues special guidance for drawing down funds during the shut down. The guidance will include cash management improvement act procedures for States and certain State institutions of higher education and procedures for grants (including Pell grants) that are not subject to CMIA.

ATTACHMENT S

SPECIAL CONDITIONS FOR DISCLOSING FEDERAL FUNDING IN PUBLIC ANNOUNCEMENTS

When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all grantees receiving Federal funds included in this Act, including but not limited to State and local governments and recipients of Federal research grants, shall clearly state —

- (1) the percentage of the total costs of the program or project which will be financed with Federal money;
- (2) the dollar amount of Federal funds for the project or program; and
- (3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

Recipients must comply with these conditions under Public Law 110-497, Providing For The Consideration Of The Senate Amendment To the Bill (HR. 2764) Making Appropriations For The Department Of State, Foreign Operations And Related Programs For The Fiscal Year Ending September 30, 2008, And For Other Purposes: DIVISION G—DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION, AND RELATED AGENCIES APPROPRIATIONS ACT, 2008, Title V—General Provisions, Sec. 506, December 17, 2007.

05/08

BIGGS UNIFIED SCHOOL DISTRICT

January 10, 2024

Item Number: 15 B

Item Title: Swimming Pool

Presenter: Analyn Dyer

Attachments: Grant Letter/Awards

Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

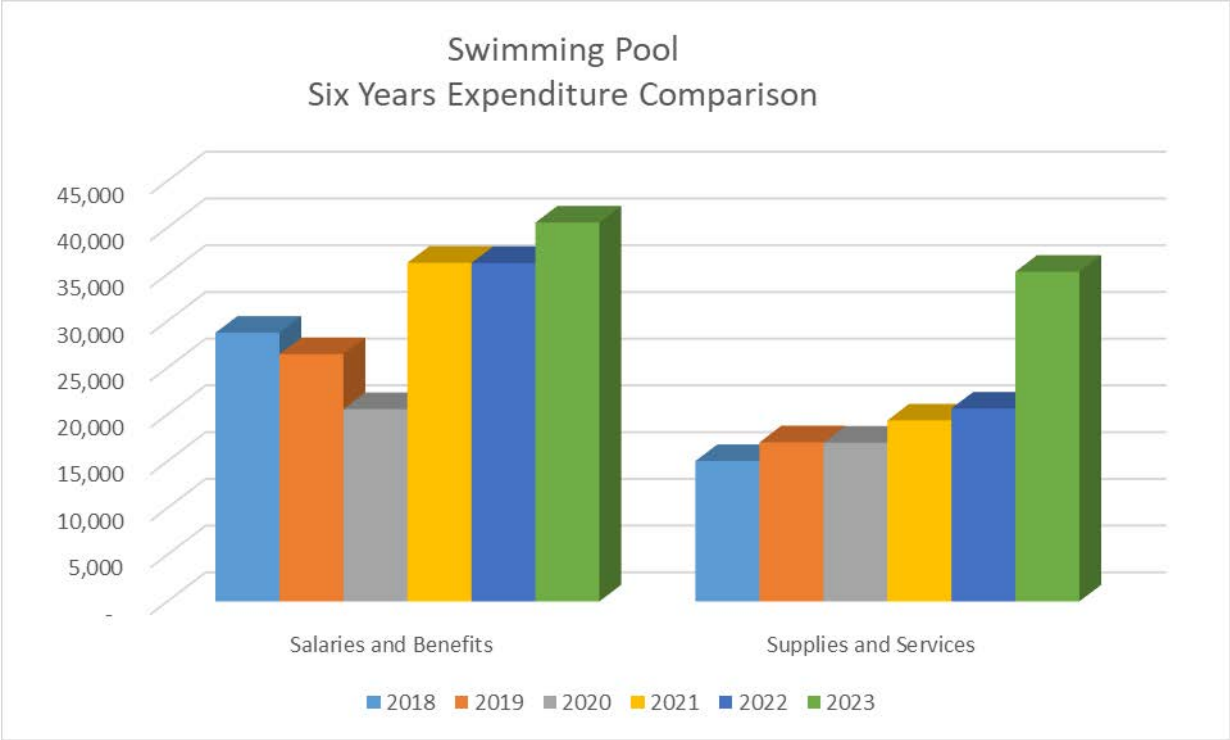
The Swimming Pool is the property of Butte County while the district managed the repairs, and services since the 1993 written agreement. All revenues and expenditures incurred were just passed through within the districts' financial reports. Per district study and due to its aging, major repairs/resurfacing are needed. The upcoming summer of 2024 will be the last time the pool will be fully operational if no major repairs take place.

Fiscal Impact:

Refer attached expenditure comparison report and scenarios.

Recommendation:

The administration asks for guidance on this report.



Swimming Pool Expenditure Comparison						
	2018	2019	2020	2021	2022	2023
Salaries and Benefits	28,747	26,465	20,571	36,231	36,206	40,533
Supplies and Services	15,023	17,017	16,987	19,367	20,636	35,278
Total Expenditures	\$ 43,770	\$ 43,482	\$ 37,558	\$ 55,598	\$ 56,842	\$ 75,811

Remarks:

- a) Estimated costs between \$50K to \$100K
- b) Still waiting on the Parcel taxes report from the Butte County Treasury.
- c) Community impact if not fully operational.

Scenario 1:

Possibility of using Biggs USD Unrestricted funds (above estimates) and will not be recouped.

Scenario 2.

Recouped 100% of the costs (The County was informed about the total costs but dependent on their FY 2024/25 budget approval in June 2024).

Scenario 3.

Due to the prior year’s average expenditures, the district may partially recoup 40% of the costs depending on the parcel taxes report.

AGREEMENT

**RELATIVE TO COUNTY SERVICE AREA 31 (BIGGS) POOL BETWEEN
THE COUNTY OF BUTTE AND THE BIGGS UNIFIED SCHOOL DISTRICT**

WHEREAS, the County of Butte, hereinafter referred to as "County", by and through the Board of Supervisors, on the 29th of June 1967, passed and adopted Resolution No. 67-120, establishing County Service Area No. 31 for the purpose of the construction, operation, maintenance, repair, and upkeep of a certain swimming pool located upon the Biggs School grounds; and

WHEREAS, said swimming pool is located within the City of Biggs, at Biggs School; and

WHEREAS, the County wishes to contract with the Biggs Unified School District ("District") for the operation, maintenance, repair, upkeep of, and provision of insurance for said swimming pool; and

WHEREAS, the District, in consideration of the benefits which said swimming pool will provide the area's residents, and other valuable consideration, has offered to assume the operations, maintenance, repair, upkeep of, and provision of insurance for said swimming pool.

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. The Joint Powers Agreement between the County of Butte and the District executed June 8, 1976 be supplanted by this Agreement.

2. The term of this agreement shall commence on the 1st day of July, 1992, and continue annually unless terminated as provided in paragraph 9. At the expiration of this agreement, unless mutually renewed, all property rights in the pool and the equipment used for the maintenance and operation of the pool shall become vested in the District.

3. The governing board of the Biggs Unified School District shall act as the Advisory Committee for the Biggs Swimming Pool and County Service Area No. 31 ("Committee"), as established in Resolution No. 69-11 of the Butte County Board of Supervisors, and shall act as Advisory Committee to the Board of Supervisors regarding the operation, maintenance, repair, and upkeep of the pool.

4. Subject to the policies and procedures adopted by the Committee, District shall be solely responsible for the day to day

operation, maintenance, repair, and upkeep of said pool, and shall employ District employees or other contractors in furtherance thereof.

5. District shall prepare and submit to the Committee and to the Board of Supervisors through said Committee an itemized budget, which shall include all those expenses which District shall be obligated to meet including, but not necessarily limited to, the following:

- (a) salaries of District personnel employed for the purposes of the operation, maintenance, repair, and upkeep of the pool;
- (b) chemicals, tools and other supplies required for the use in the operation, maintenance, repair, and upkeep of the pool;
- (c) administrative, clerical, and related expenses incurred by District in its managements of the pool;
- (d) all other expenses arising as a consequence of the District's operation, maintenance, repair and upkeep of said pool, including the cost of securing and maintaining the required liability insurance, and/or self-insurance fund maintenance amount.

Said budget shall indicate all those expenses which the District expects to incur in the operation, maintenance, and upkeep of said pool during the term of this agreement.

Both the preparation of the budget and the operation of the pool shall be the sole responsibility of the District and the Committee. The County shall review, modify (if necessary) and approve the budget.

6. District shall hold County harmless from all liabilities for personal injury or property damage as a result of the operation, maintenance, and repair of said pool.

7. All monies received as charges to the public for the regular or special use of said pool shall be regularly deposited with the Butte County Treasurer.

8. The consideration for this agreement is the mutual obligations incurred and the mutual benefits received.

9. This agreement may be terminated by the submission of written notice by either party of intention to dissolve the

contract in 30 days. In the event of such termination, the pool and associated equipment shall revert to the District as set forth in paragraph 2.

BOARD OF SUPERVISORS OF THE
COUNTY OF BUTTE

Dated: JAN 12 1993

By: Mary Anne Houx
MARY ANNE HOUX, Chair

BIGGS UNIFIED SCHOOL DISTRICT

Dated: 12-10-92

By: Wayne Boulding
Dr. Wayne Boulding, Superintendent

ATTEST:

John Blacklock, Chief Administrative
Officer and Clerk of the Board

By: Carol Blacklock

Approved as to form
Susan Minasian
Butte County Counsel

By: [Signature]

GPE/rea
(CSA31.agr)

Approved as to Budgetary
and Fiscal control
Dave Houser, Auditor Controller

By: [Signature] 1/22/93