

BONITA UNIFIED SCHOOL DISTRICT
115 W. ALLEN AVENUE, SAN DIMAS, CA 91773
(909) 971-8200



**BOARD OF EDUCATION MEETING
WEDNESDAY, SEPTEMBER 4, 2024**

2023-2024 UNAUDITED ACTUALS

**BONITA UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES DIVISION**

DATE: September 4, 2024
TO: Board of Education
Matt Wien
Superintendent
FROM: Sonia Gomez Eckley
Assistant Superintendent
Business Services
SUBJECT: 2023-24 UNAUDITED ACTUALS REPORT

The Unaudited Actuals Report is one of three financial statements that school districts are required to report to the State and provide to the public annually. Each report presents the actual results of financial operations for the year to date. The report presents information so that the District, County Office of Education, and State can review the District's fiscal viability for the current and two subsequent fiscal years. The three reports and the fiscal period reported are as follows:

Report	<u>Period Covered</u>	<u>Filing Date</u>
First Interim	July 1 - October 31	December 15
Second Interim	July 1 - January 31	March 15
Unaudited Actuals	July 1 - June 30	September 15

The Unaudited Actuals Report presents the final financial results for the fiscal year. The report presents detailed financial statements for each fund and account group of the District. Also included in the report is information concerning attendance, Local Control Funding Formula (LCFF), long-term debt, and other accounting and statistical information. The Unaudited Actuals Report provides the financial information that will be audited by our independent auditors, and that will be the basis of our annual Audit Report.

Report Format: The format for our annual financial reporting is dictated to us by the State. The State provides the Standardized Account Code Structure (SACS) Web financial reporting system to facilitate the preparation of budget, interim, and unaudited actuals reporting period data and reports that are submitted to oversight agencies and the California Department of Education (CDE). For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures and Changes in Fund Balance for each fund. This statement reports actual results of operations for the fiscal years ended June 30, 2023, and 2024.

District Funds – All District funds are reported on the Unaudited Actuals Report. The District operates the following funds:

General Fund: The main operating fund of the District. All activities that are not required to be recorded in another fund are reported here. The majority of the dollar transactions of the District are recorded in the General Fund.

Child Development Fund: Reports financial activity related to parent-funded childcare programs run by the District.

Student Activity Special Revenue Fund: Reports financial activity for the four organized associated Student Body accounts and the four “unorganized” student council accounts.

Cafeteria Fund: Reports all financial activity from District Nutrition Services operations.

Special Reserve Fund for Post-Employment Benefits: Accounts for funds set aside by the District to fund post-employment health benefits.

Capital Facilities Fund: Reports revenues received from developer impact fees and capital expenditures made necessary by growth in student enrollment.

Capital Projects Fund-Blended Component Units: Reports revenues and expenditures from the District's Recreation Assessment District (RAD).

Bond Interest and Redemption Fund: Reports taxes collected and repayment of capital improvement bonds.

Self-Insurance Fund: Accounts for funds used to manage and finance workers' compensation claims and related operational expenses.

The District is required to use Governmental Accounting Standards, which means that funds are kept on a modified accrual basis. In general, this means that only current receivables and payables are accrued. Long-term assets and liabilities are accounted for separately in two account groups:

Long-Term Debt Group of Accounts: Records debt that entails a multi-year commitment.

Fixed Assets Group of Accounts: Records capitalized fixed assets (buildings, land, and equipment) and associated depreciation.

FINANCIAL SUMMARY: The total General fund experienced a net decrease in the ending Fund Balance for the year. Both the Unrestricted and Restricted General Funds recorded a net decrease of revenues over expenditures.

Summary results were as follows:

	Unrestricted	Restricted	Total General Fund
Revenues	\$ 128,011,440	\$ 28,547,482	\$ 156,558,922
Expenditures	(116,764,071)	(43,851,064)	(160,615,135)
Interfund Transfers Out	(163,572)		(163,572)
Contributions	(14,749,320)	14,749,320	-
Net Increase (Decrease) in Fund Balance	(3,665,523)	(554,262)	(4,219,785)
Beginning Fund Balance - July 1, 2023	29,532,103	27,843,654	57,375,756
Ending Fund Balance - June 30, 2024	\$ 25,866,580	\$ 27,289,391	\$ 53,155,971

Ending Fund Balance: This provides the District with a General Fund ending fund balance of \$53,155,971. This is comprised of:

Reserved Amounts	206,156
Legally Restricted Balances	27,289,391
Designated Balances	
School site carryover	125,456
Donations	458,624
RRMA Carryover	204,791
Additional 4% reserve required by board policy	6,424,605
Other Commitments	9,595,000
Designated for Economic Uncertainties/Unassigned	8,851,948
TOTAL	\$53,155,971

BONITA UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
Revenues		
LCFF	\$ 107,357,971	\$ 114,231,396
Federal Revenues	\$ -	\$ 4,654
State Revenues	\$ 7,601,251	\$ 9,043,528
Other Local Revenues	\$ 3,909,550	\$ 4,731,862
Total Revenues	<u>\$ 118,868,772</u>	<u>\$ 128,011,440</u>
Expenditures		
Certificated Salaries	\$ 49,598,260	\$ 52,872,912
Classified Salaries	\$ 16,977,684	\$ 18,453,560
Employee Benefits	\$ 28,500,350	\$ 31,049,287
Books and Supplies	3,215,535	3,005,276
Services and Other Operating	8,437,447	9,394,225
Capital Outlay	1,445,908	1,772,198
Other Outgo	1,129,410	1,225,627
Direct Support	(926,415)	(1,009,014)
Total Expenditures	<u>\$ 108,378,179</u>	<u>\$ 116,764,071</u>
Excess (deficiency) of revenues over expenditures	\$ 10,490,593	\$ 11,247,369
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 98,944	\$ 163,572
Other Sources	\$ 8,791	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ (10,630,010)	\$ (14,749,320)
Total Other Financing Sources (Uses)	<u>\$ (10,720,163)</u>	<u>\$ (14,912,892)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (229,570)</u>	<u>\$ (3,665,523)</u>
Beginning Fund Balance	\$ 29,761,673	\$ 29,532,103
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 29,761,673</u>	<u>\$ 29,532,103</u>
Ending Fund Balance	<u>\$ 29,532,103</u>	<u>\$ 25,866,580</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 100,322	\$ 73,961
Reserve for Prepaid Exp	\$ 90,878	\$ 42,194
Desig for Econ Uncertainties	\$ 4,380,585	\$ 4,818,454
Board Approved Commitments	\$ 14,800,000	\$ 9,595,000
Other Designations	\$ 6,978,216	\$ 7,213,477
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 3,092,102	\$ 4,033,493
Total Ending Fund Balance	<u>\$ 29,532,103</u>	<u>\$ 25,866,580</u>

BONITA UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ 7,831,069	\$ 7,478,438
State Revenues	\$ 19,614,596	\$ 7,915,363
Other Local Revenues	\$ 14,244,146	\$ 13,153,681
Total Revenues	\$ 41,689,811	\$ 28,547,482
Expenditures		
Certificated Salaries	\$ 13,001,496	\$ 14,145,637
Classified Salaries	\$ 6,697,550	\$ 7,023,603
Employee Benefits	\$ 7,368,195	\$ 8,279,637
Books and Supplies	\$ 1,144,582	\$ 1,357,999
Services and Other Operating	\$ 5,960,453	\$ 6,801,360
Capital Outlay	\$ 1,923,730	\$ 4,423,826
Other Outgo	\$ 865,330	\$ 1,115,081
Direct Support	\$ 679,984	\$ 703,921
Total Expenditures	\$ 37,641,320	\$ 43,851,064
Excess (deficiency) of revenues over expenditures	\$ 4,048,491	\$ (15,303,582)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ 10,630,010	\$ 14,749,320
Total Other Financing Sources (Uses)	\$ 10,630,010	\$ 14,749,320
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 14,678,501	\$ (554,262)
Beginning Fund Balance	\$ 13,348,938	\$ 27,843,653
Audit Adjustment	\$ (183,786)	\$ -
Adjusted Beginning Fund Balance	\$ 13,165,152	\$ 27,843,653
Ending Fund Balance	\$ 27,843,653	\$ 27,289,391
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ 1,829,158
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 27,843,653	\$ 25,460,233
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 27,843,653	\$ 27,289,391

BONITA UNIFIED SCHOOL DISTRICT
SUMMARY GENERAL FUND
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
LCFF	\$ 107,357,971	\$ 114,231,396
Federal Revenues	\$ 7,831,069	\$ 7,483,092
State Revenues	\$ 27,215,847	\$ 16,958,891
Other Local Revenues	\$ 18,153,696	\$ 17,885,543
Total Revenues	<u>\$ 160,558,583</u>	<u>\$ 156,558,922</u>
Expenditures		
Certificated Salaries	\$ 62,599,756	\$ 67,018,549
Classified Salaries	\$ 23,675,234	\$ 25,477,163
Employee Benefits	\$ 35,868,545	\$ 39,328,924
Books and Supplies	\$ 4,360,117	\$ 4,363,275
Services and Other Operating	\$ 14,397,900	\$ 16,195,585
Capital Outlay	\$ 3,369,638	\$ 6,196,024
Other Outgo	\$ 1,994,740	\$ 2,340,708
Direct Support	\$ (246,431)	\$ (305,093)
Total Expenditures	<u>\$ 146,019,499</u>	<u>\$ 160,615,135</u>
Excess (deficiency) of revenues over expenditures	\$ 14,539,084	\$ (4,056,213)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 98,944	\$ 163,572
Other Sources	\$ 8,791	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (90,153)</u>	<u>\$ (163,572)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 14,448,931</u>	<u>\$ (4,219,785)</u>
Beginning Fund Balance	\$ 43,110,611	\$ 57,375,756
Audit Adjustment	\$ (183,786)	\$ -
Adjusted Beginning Fund Balance	<u>\$ 42,926,825</u>	<u>\$ 57,375,756</u>
Ending Fund Balance	<u>\$ 57,375,756</u>	<u>\$ 53,155,971</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 100,322	\$ 73,961
Reserve for Prepaid Exp	\$ 90,878	\$ 1,871,352
Desig for Econ Uncertainties	\$ 4,380,585	\$ 4,818,454
Board Approved Commitments	\$ 14,800,000	\$ 9,595,000
Other Designations	\$ 6,978,216	\$ 7,213,477
Legally Restricted Fund Balance	\$ 27,843,653	\$ 25,460,233
Undesignated	\$ 3,092,102	\$ 4,033,493
Total Ending Fund Balance	<u>\$ 57,375,756</u>	<u>\$ 53,155,971</u>

BONITA UNIFIED SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 1,397,776	\$ 1,385,339
Total Revenues	<u>\$ 1,397,776</u>	<u>\$ 1,385,339</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 1,118,830	\$ 1,369,864
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 1,118,830</u>	<u>\$ 1,369,864</u>
Excess (deficiency) of revenues over expenditures	\$ 278,946	\$ 15,475
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 278,946</u>	<u>\$ 15,475</u>
Beginning Fund Balance	\$ 952,918	\$ 1,231,864
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 952,918</u>	<u>\$ 1,231,864</u>
Ending Fund Balance	<u>\$ 1,231,864</u>	<u>\$ 1,247,339</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ 38,334	\$ 38,333
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 1,193,530	\$ 1,209,006
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,231,864</u>	<u>\$ 1,247,339</u>

BONITA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 2,194,967	\$ 2,829,220
Total Revenues	<u>\$ 2,194,967</u>	<u>\$ 2,829,220</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,296,409	\$ 1,679,279
Employee Benefits	\$ 688,368	\$ 775,832
Books and Supplies	\$ 69,225	\$ 101,223
Services and Other Operating	\$ 19,570	\$ 24,101
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ 121,395	\$ 155,834
Total Expenditures	<u>\$ 2,194,967</u>	<u>\$ 2,736,269</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$ 92,951
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ -</u>	<u>\$ 92,951</u>
Beginning Fund Balance	\$ -	\$ -
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 92,951</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ 92,951
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ -</u>	<u>\$ 92,951</u>

BONITA UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
LCFF	\$ -	\$ -
Federal Revenues	\$ 2,406,536	\$ 2,326,677
State Revenues	\$ 3,647,509	\$ 4,295,913
Other Local Revenues	\$ 102,597	\$ 270,623
Total Revenues	<u>\$ 6,156,642</u>	<u>\$ 6,893,213</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,494,935	\$ 1,766,434
Employee Benefits	\$ 560,167	\$ 761,163
Books and Supplies	\$ 1,943,517	\$ 2,358,434
Services and Other Operating	\$ 100,330	\$ 160,539
Capital Outlay	\$ 295,249	\$ 669,125
Other Outgo	\$ 1,956	\$ 2,215
Direct Support	\$ 125,037	\$ 149,259
Total Expenditures	<u>\$ 4,521,191</u>	<u>\$ 5,867,169</u>
Excess (deficiency) of revenues over expenditures	\$ 1,635,451	\$ 1,026,044
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 1,635,451</u>	<u>\$ 1,026,044</u>
Beginning Fund Balance	\$ 2,499,672	\$ 4,135,123
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,499,672</u>	<u>\$ 4,135,123</u>
Ending Fund Balance	<u>\$ 4,135,123</u>	<u>\$ 5,161,167</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ 134,647	\$ 48,585
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ 140,477
Legally Restricted Fund Balance	\$ 4,000,476	\$ 4,972,105
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 4,135,123</u>	<u>\$ 5,161,167</u>

BONITA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 18,848	\$ 31,551
Total Revenues	<u>\$ 18,848</u>	<u>\$ 31,551</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ 18,848	\$ 31,551
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 98,944	\$ 163,572
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ 98,944</u>	<u>\$ 163,572</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 117,792</u>	<u>\$ 195,123</u>
Beginning Fund Balance	\$ 648,450	\$ 766,242
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 648,450</u>	<u>\$ 766,242</u>
Ending Fund Balance	<u>\$ 766,242</u>	<u>\$ 961,365</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 766,242	\$ 961,365
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 766,242</u>	<u>\$ 961,365</u>

BONITA UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 966,038	\$ 845,739
Total Revenues	<u>\$ 966,038</u>	<u>\$ 845,739</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 31,794	\$ 31,547
Services and Other Operating	\$ 8,376	\$ 138,128
Capital Outlay	\$ 547,294	\$ 167,874
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 587,464</u>	<u>\$ 337,549</u>
Excess (deficiency) of revenues over expenditures	\$ 378,574	\$ 508,190
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 378,574</u>	<u>\$ 508,190</u>
Beginning Fund Balance	\$ 3,306,403	\$ 3,684,977
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 3,306,403</u>	<u>\$ 3,684,977</u>
Ending Fund Balance	<u>\$ 3,684,977</u>	<u>\$ 4,193,167</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,492,448	\$ 2,605,591
Legally Restricted Fund Balance	\$ 1,192,529	\$ 1,587,576
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 3,684,977</u>	<u>\$ 4,193,167</u>

BONITA UNIFIED SCHOOL DISTRICT
CAPITAL PROJECTS FUND-BLENDED COMPONENTS
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 886,904	\$ 984,015
Total Revenues	<u>\$ 886,904</u>	<u>\$ 984,015</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 212,920	\$ 224,633
Employee Benefits	\$ 76,761	\$ 82,916
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 723,433	\$ 633,820
Capital Outlay	\$ -	\$ 358,701
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 1,013,114</u>	<u>\$ 1,300,070</u>
Excess (deficiency) of revenues over expenditures	\$ (126,210)	\$ (316,055)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (126,210)</u>	<u>\$ (316,055)</u>
Beginning Fund Balance	\$ 3,365,204	\$ 3,238,994
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 3,365,204</u>	<u>\$ 3,238,994</u>
Ending Fund Balance	<u>\$ 3,238,994</u>	<u>\$ 2,922,939</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 3,238,994	\$ 2,922,939
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 3,238,994</u>	<u>\$ 2,922,939</u>

BONITA UNIFIED SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ 277,402
State Revenues	\$ 49,693	\$ 47,943
Other Local Revenues	\$ 8,877,909	\$ 9,136,927
Total Revenues	<u>\$ 8,927,602</u>	<u>\$ 9,462,272</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 7,586,990	\$ 7,996,900
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 7,586,990</u>	<u>\$ 7,996,900</u>
Excess (deficiency) of revenues over expenditures	\$ 1,340,612	\$ 1,465,372
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 1,340,612</u>	<u>\$ 1,465,372</u>
Beginning Fund Balance	\$ 7,750,699	\$ 9,091,311
Other Restatements	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 7,750,699</u>	<u>\$ 9,091,311</u>
Ending Fund Balance	<u>\$ 9,091,311</u>	<u>\$ 10,556,683</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 9,091,311	\$ 10,556,683
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 9,091,311</u>	<u>\$ 10,556,683</u>

BONITA UNIFIED SCHOOL DISTRICT
SELF-INSURANCE FUND
2023-24

	Unaudited Actuals 2022-23	Unaudited Actuals 2023-24
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 750,000	\$ 418,826
Total Revenues	<u>\$ 750,000</u>	<u>\$ 418,826</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ 53,490
Employee Benefits	\$ -	\$ 22,613
Books and Supplies	\$ -	\$ 6,122
Services and Other Operating	\$ 447,317	\$ 514,193
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 447,317</u>	<u>\$ 596,418</u>
Excess (deficiency) of revenues over expenditures	\$ 302,683	\$ (177,592)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 302,683</u>	<u>\$ (177,592)</u>
Beginning Fund Balance	\$ -	\$ 302,683
Other Restatements	\$ -	\$ 9,598,806
Adjusted Beginning Fund Balance	<u>\$ -</u>	<u>\$ 9,901,489</u>
Ending Fund Balance	<u>\$ 302,683</u>	<u>\$ 9,723,897</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 302,683	\$ 9,723,897
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 302,683</u>	<u>\$ 9,723,897</u>

Unaudited Actuals
FINANCIAL REPORTS
2023-24 Unaudited Actuals
Summary of Unaudited Actual Data Submission

19 64329 0000000
Form CA
E8AG89B46C(2023-24)

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.76%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$75,401,871.35
	Appropriations Subject to Limit	\$75,401,871.35
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.94%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 04, 2024

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Andrew Surendranath

Name
LACOE Business Service Consultant

Title
562-922-6743

Telephone
surendranath_andrew@laoe.edu

E-mail Address

For School District:

Jazmin Egas

Name
Sr. Director of Fiscal Services

Title
909-971-8320 ext. 5220

Telephone
egas@bonita.k12.ca.us

E-mail Address

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,278.28	9,278.28	9,305.62	9,278.28	9,278.28	9,278.28
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,278.28	9,278.28	9,305.62	9,278.28	9,278.28	9,278.28
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,278.28	9,278.28	9,305.62	9,278.28	9,278.28	9,278.28
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	114,231,396.00	0.00	114,231,396.00	114,805,338.00	0.00	114,805,338.00	0.5%
2) Federal Revenue		8100-8299	4,653.51	7,478,438.43	7,483,091.94	68,000.00	3,919,828.00	3,987,828.00	-46.7%
3) Other State Revenue		8300-8599	9,043,527.92	7,915,363.34	16,958,891.26	2,184,023.00	5,820,271.00	8,004,294.00	-52.8%
4) Other Local Revenue		8600-8799	4,731,662.53	13,153,680.59	17,885,343.12	1,340,000.00	11,107,537.00	12,447,537.00	-30.4%
5) TOTAL, REVENUES			128,011,439.96	28,547,482.36	156,558,922.32	118,397,361.00	20,847,636.00	139,244,997.00	-11.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	52,872,911.98	14,145,636.85	67,018,548.83	53,135,825.00	14,036,321.00	67,172,146.00	0.2%
2) Classified Salaries		2000-2999	18,453,560.43	7,023,603.30	25,477,163.73	17,683,108.00	7,948,022.00	25,631,130.00	0.6%
3) Employee Benefits		3000-3999	31,049,287.31	8,279,637.47	39,328,924.78	27,079,068.00	9,874,781.00	36,953,849.00	-6.0%
4) Books and Supplies		4000-4999	3,005,275.71	1,357,998.95	4,363,274.66	2,912,703.00	3,532,339.29	6,445,042.29	47.7%
5) Services and Other Operating Expenditures		5000-5999	9,394,224.74	6,801,360.27	16,195,585.01	8,229,925.00	5,414,958.00	13,644,883.00	-15.7%
6) Capital Outlay		6000-6999	1,772,197.95	4,423,825.53	6,196,023.48	1,157,800.00	0.00	1,157,800.00	-81.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,225,627.25	1,115,081.43	2,340,708.68	1,201,049.00	801,480.00	2,002,529.00	-14.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,009,014.48)	703,921.08	(305,093.40)	(1,265,774.00)	966,292.00	(299,482.00)	-1.8%
9) TOTAL, EXPENDITURES			116,764,070.89	43,851,064.88	160,615,135.77	110,133,704.00	42,574,193.29	152,707,897.29	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,247,369.07	(15,303,582.52)	(4,056,213.45)	8,263,657.00	(21,726,557.29)	(13,462,900.29)	231.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	163,572.00	0.00	163,572.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,749,319.93)	14,749,319.93	0.00	(14,552,835.00)	14,552,835.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,912,891.93)	14,749,319.93	(163,572.00)	(14,552,835.00)	14,552,835.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,665,522.86)	(554,262.59)	(4,219,785.45)	(6,289,178.00)	(7,173,722.29)	(13,462,900.29)	219.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,532,103.93	27,843,653.04	57,375,756.97	25,866,581.07	27,289,390.45	53,155,971.52	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,532,103.93	27,843,653.04	57,375,756.97	25,866,581.07	27,289,390.45	53,155,971.52	-7.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,532,103.93	27,843,653.04	57,375,756.97	25,866,581.07	27,289,390.45	53,155,971.52	-7.4%
2) Ending Balance, June 30 (E + F1e)			25,866,581.07	27,289,390.45	53,155,971.52	19,577,403.07	20,115,668.16	39,693,071.23	-25.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	73,961.17	0.00	73,961.17	93,282.00	0.00	93,282.00	26.1%
Prepaid Items		9713	42,194.38	291,657.79	333,852.17	42,548.87	0.00	42,548.87	-87.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,997,732.66	26,997,732.66	0.00	20,115,668.16	20,115,668.16	-25.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	9,595,000.00	0.00	9,595,000.00	4,075,000.00	0.00	4,075,000.00	-57.5%
d) Assigned									
Other Assignments		9780	7,213,476.99	0.00	7,213,476.99	0.00	0.00	0.00	-100.0%
School Site Carry over	0000	9780	125,455.72		125,455.72			0.00	
School Site Donations and Abatements	0000	9780	458,624.09		458,624.09			0.00	
Board Required 4% Additional Assignment	0000	9780	6,424,605.43		6,424,605.43			0.00	
RRMA Carry over	0000	9780	204,791.75		204,791.75			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,818,454.07	0.00	4,818,454.07	4,581,237.00	0.00	4,581,237.00	-4.9%
Unassigned/Unappropriated Amount		9790	4,033,494.46	0.00	4,033,494.46	10,695,335.20	0.00	10,695,335.20	165.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,802,343.94	26,156,067.13	55,958,411.07				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(17,562.52)	0.00	(17,562.52)				
c) in Revolving Cash Account		9130	90,000.00	0.00	90,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,077,962.38	62,872.15	1,140,834.53				
4) Due from Grantor Government		9290	784,729.26	4,284,632.08	5,069,361.34				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	73,961.17	0.00	73,961.17				
7) Prepaid Expenditures		9330	42,194.38	291,657.79	333,852.17				
8) Other Current Assets		9340	10,515.20	0.00	10,515.20				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			31,864,143.81	30,795,229.15	62,659,372.96				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,964,323.62	1,402,719.45	7,367,043.07				
2) Due to Grantor Governments		9590	0.00	750,742.89	750,742.89				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	33,239.12	1,352,376.36	1,385,615.48				
6) TOTAL, LIABILITIES			5,997,562.74	3,505,838.70	9,503,401.44				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			25,866,581.07	27,289,390.45	53,155,971.52				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	70,558,487.87	0.00	70,558,487.87	54,218,512.00	0.00	54,218,512.00	-23.2%
Education Protection Account State Aid - Current Year		8012	14,501,512.00	0.00	14,501,512.00	32,255,529.00	0.00	32,255,529.00	122.4%
State Aid - Prior Years		8019	63,250.00	0.00	63,250.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	53,427.50	0.00	53,427.50	53,439.00	0.00	53,439.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	114,073.43	0.00	114,073.43	114,073.00	0.00	114,073.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,410,175.48	0.00	13,410,175.48	13,282,582.00	0.00	13,282,582.00	-1.0%
Unsecured Roll Taxes		8042	409,101.47	0.00	409,101.47	409,101.00	0.00	409,101.00	0.0%
Prior Years' Taxes		8043	341,720.84	0.00	341,720.84	430,693.00	0.00	430,693.00	26.0%
Supplemental Taxes		8044	492,086.20	0.00	492,086.20	548,056.00	0.00	548,056.00	11.4%
Education Revenue Augmentation Fund (ERAF)		8045	8,653,109.92	0.00	8,653,109.92	8,142,985.00	0.00	8,142,985.00	-5.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,621,770.67	0.00	5,621,770.67	5,350,368.00	0.00	5,350,368.00	-4.8%
Penalties and Interest from Delinquent Taxes		8048	12,680.62	0.00	12,680.62	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			114,231,396.00	0.00	114,231,396.00	114,805,338.00	0.00	114,805,338.00	0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			114,231,396.00	0.00	114,231,396.00	114,805,338.00	0.00	114,805,338.00	0.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,974,114.00	1,974,114.00	0.00	2,072,573.00	2,072,573.00	5.0%
Special Education Discretionary Grants		8182	0.00	165,490.32	165,490.32	0.00	167,178.00	167,178.00	1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	4,653.51	0.00	4,653.51	18,000.00	0.00	18,000.00	286.8%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		952,633.36	952,633.36		1,024,264.00	1,024,264.00	7.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		334,534.24	334,534.24		207,518.00	207,518.00	-38.0%
Title III, Immigrant Student Program	4201	8290		10,846.97	10,846.97		17,167.00	17,167.00	58.3%
Title III, English Learner Program	4203	8290		82,161.58	82,161.58		63,907.00	63,907.00	-22.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		68,173.83	68,173.83		242,708.00	242,708.00	256.0%
Career and Technical Education	3500-3599	8290		67,813.82	67,813.82		58,987.00	58,987.00	-13.0%
All Other Federal Revenue	All Other	8290	0.00	3,822,670.31	3,822,670.31	50,000.00	65,526.00	115,526.00	-97.0%
TOTAL, FEDERAL REVENUE			4,653.51	7,478,438.43	7,483,091.94	68,000.00	3,919,828.00	3,987,828.00	-46.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	448,753.00	0.00	448,753.00	448,753.00	0.00	448,753.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,109,108.70	1,095,872.50	3,204,981.20	1,715,270.00	697,737.00	2,413,007.00	-24.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6367	8590		591,582.26	591,582.26		535,191.00	535,191.00	-9.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,485,666.22	6,227,908.58	12,713,574.80	20,000.00	4,587,343.00	4,607,343.00	-63.8%
TOTAL, OTHER STATE REVENUE			9,043,527.92	7,915,363.34	16,958,891.26	2,184,023.00	5,820,271.00	8,004,294.00	-52.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	2,238,831.29	2,238,831.29	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	417,756.52	0.00	417,756.52	245,000.00	0.00	245,000.00	-41.4%
Interest		8660	1,874,840.18	0.00	1,874,840.18	300,000.00	0.00	300,000.00	-84.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Fees From Individuals		8675	98,708.50	0.00	98,708.50	120,000.00	0.00	120,000.00	21.6%
Interagency Services		8677	235,493.94	0.00	235,493.94	275,000.00	0.00	275,000.00	16.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	67,650.00	67,650.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,105,061.39	470,022.19	2,575,083.58	400,000.00	200,000.00	600,000.00	-76.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		10,377,177.11	10,377,177.11		10,907,537.00	10,907,537.00	5.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,731,862.53	13,153,680.59	17,885,543.12	1,340,000.00	11,107,537.00	12,447,537.00	-30.4%
TOTAL, REVENUES			128,011,439.96	28,547,482.36	156,558,922.32	118,397,361.00	20,847,636.00	139,244,997.00	-11.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	44,665,416.20	10,234,780.72	54,900,196.92	44,998,734.00	10,064,515.00	55,063,249.00	0.3%
Certificated Pupil Support Salaries		1200	2,538,218.76	2,808,282.61	5,346,501.37	2,547,902.00	2,855,003.00	5,402,905.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,571,226.15	254,420.32	5,825,646.47	5,562,689.00	247,042.00	5,809,731.00	-0.3%
Other Certificated Salaries		1900	98,050.87	848,153.20	946,204.07	26,500.00	869,761.00	896,261.00	-5.3%
TOTAL, CERTIFICATED SALARIES			52,872,911.98	14,145,636.85	67,018,548.83	53,135,825.00	14,036,321.00	67,172,146.00	0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,087,425.35	4,376,128.98	6,463,554.33	1,392,971.00	4,924,431.00	6,317,402.00	-2.3%
Classified Support Salaries		2200	6,702,117.31	1,001,636.98	7,703,754.29	6,862,083.00	1,078,193.00	7,940,276.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	1,981,090.69	102,424.76	2,083,515.45	1,954,632.00	94,369.00	2,049,001.00	-1.7%
Clerical, Technical and Office Salaries		2400	5,981,760.92	418,969.16	6,400,730.08	5,965,603.00	420,825.00	6,386,428.00	-0.2%
Other Classified Salaries		2900	1,701,166.16	1,124,443.42	2,825,609.58	1,507,819.00	1,430,204.00	2,938,023.00	4.0%
TOTAL, CLASSIFIED SALARIES			18,453,560.43	7,023,603.30	25,477,163.73	17,683,108.00	7,948,022.00	25,631,130.00	0.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,573,895.32	2,594,113.06	18,168,008.38	9,907,962.00	2,569,084.00	12,477,046.00	-31.3%
PERS		3201-3202	4,143,906.64	1,856,055.95	5,999,962.59	4,500,481.00	2,206,797.00	6,707,278.00	11.8%
OASDI/Medicare/Alternative		3301-3302	2,068,005.74	731,015.40	2,799,021.14	2,105,059.00	833,651.00	2,938,710.00	5.0%
Health and Welfare Benefits		3401-3402	8,123,991.06	2,708,704.73	10,832,695.79	9,236,583.00	3,858,408.00	13,094,991.00	20.9%
Unemployment Insurance		3501-3502	33,122.51	10,130.27	43,252.78	36,397.00	11,179.00	47,576.00	10.0%
Workers' Compensation		3601-3602	1,051,069.19	379,618.06	1,430,687.25	1,266,788.00	395,662.00	1,662,450.00	15.5%
OPEB, Allocated		3701-3702	47,455.65	0.00	47,455.65	27,760.00	0.00	27,760.00	-41.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,841.20	0.00	7,841.20	8,038.00	0.00	8,038.00	2.5%
TOTAL, EMPLOYEE BENEFITS			31,049,287.31	8,279,637.47	39,328,924.78	27,079,068.00	9,874,781.00	36,953,849.00	-6.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,479.95	223,833.96	228,313.91	105,034.00	700,000.00	805,034.00	252.6%
Books and Other Reference Materials		4200	10,174.60	46,938.49	57,113.09	1,500.00	57,000.00	58,500.00	2.4%
Materials and Supplies		4300	2,526,419.55	830,080.93	3,356,500.48	2,351,002.00	2,519,339.29	4,870,341.29	45.1%
Noncapitalized Equipment		4400	464,201.61	257,145.57	721,347.18	455,167.00	256,000.00	711,167.00	-1.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,005,275.71	1,357,998.95	4,363,274.66	2,912,703.00	3,532,339.29	6,445,042.29	47.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	932,637.82	932,637.82	0.00	968,865.00	968,865.00	3.9%
Travel and Conferences		5200	486,150.34	68,144.66	554,295.00	134,008.00	35,853.00	169,861.00	-69.4%
Dues and Memberships		5300	21,930.59	1,550.00	23,480.59	29,337.00	0.00	29,337.00	24.9%
Insurance		5400 - 5450	1,174,210.00	0.00	1,174,210.00	1,713,857.00	0.00	1,713,857.00	46.0%
Operations and Housekeeping Services		5500	1,866,455.59	0.00	1,866,455.59	1,940,372.00	0.00	1,940,372.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,518,531.85	32,491.49	1,551,023.34	1,160,280.00	2,874.00	1,163,154.00	-25.0%
Transfers of Direct Costs		5710	(8,640.62)	8,640.62	0.00	(3,205.00)	3,205.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs - Interfund		5750	(4,572.78)	2,775.00	(1,797.78)	(26,400.00)	25,000.00	(1,400.00)	-22.1%
Professional/Consulting Services and Operating Expenditures		5800	3,800,253.29	5,733,140.62	9,533,393.91	2,888,441.00	4,364,161.00	7,252,602.00	-23.9%
Communications		5900	539,906.48	21,980.06	561,886.54	393,235.00	15,000.00	408,235.00	-27.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,394,224.74	6,801,360.27	16,195,585.01	8,229,925.00	5,414,958.00	13,644,883.00	-15.7%
CAPITAL OUTLAY									
Land		6100	79,140.15	108,873.20	188,013.35	0.00	0.00	0.00	-100.0%
Land Improvements		6170	849,137.77	64,603.73	913,741.50	655,000.00	0.00	655,000.00	-28.3%
Buildings and Improvements of Buildings		6200	174,512.96	3,547,830.61	3,722,343.57	52,800.00	0.00	52,800.00	-98.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	216,933.57	702,517.99	919,451.56	390,000.00	0.00	390,000.00	-57.6%
Equipment Replacement		6500	452,473.50	0.00	452,473.50	60,000.00	0.00	60,000.00	-86.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,772,197.95	4,423,825.53	6,196,023.48	1,157,800.00	0.00	1,157,800.00	-81.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,113,333.39	1,113,333.39	0.00	799,878.00	799,878.00	-28.2%
Payments to County Offices		7142	236,063.00	0.00	236,063.00	205,000.00	0.00	205,000.00	-13.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	29,000.00	0.00	29,000.00	29,000.00	0.00	29,000.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	47,724.94	0.00	47,724.94	49,144.00	0.00	49,144.00	3.0%
Other Debt Service - Principal		7439	912,639.31	1,748.04	914,587.35	917,905.00	1,602.00	919,507.00	0.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,225,627.25	1,115,081.43	2,340,708.68	1,201,049.00	801,480.00	2,002,529.00	-14.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(703,921.08)	703,921.08	0.00	(966,292.00)	966,292.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(305,093.40)	0.00	(305,093.40)	(299,482.00)	0.00	(299,482.00)	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,009,014.48)	703,921.08	(305,093.40)	(1,265,774.00)	966,292.00	(299,482.00)	-1.8%
TOTAL, EXPENDITURES			116,764,070.89	43,851,064.88	160,615,135.77	110,133,704.00	42,574,193.29	152,707,897.29	-4.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	163,572.00	0.00	163,572.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			163,572.00	0.00	163,572.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,749,319.93)	14,749,319.93	0.00	(14,552,835.00)	14,552,835.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,749,319.93)	14,749,319.93	0.00	(14,552,835.00)	14,552,835.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(14,912,891.93)	14,749,319.93	(163,572.00)	(14,552,835.00)	14,552,835.00	0.00	-100.0%

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	114,231,396.00	0.00	114,231,396.00	114,805,338.00	0.00	114,805,338.00	0.5%
2) Federal Revenue		8100-8299	4,653.51	7,478,438.43	7,483,091.94	68,000.00	3,919,828.00	3,987,828.00	-46.7%
3) Other State Revenue		8300-8599	9,043,527.92	7,915,363.34	16,958,891.26	2,184,023.00	5,820,271.00	8,004,294.00	-52.8%
4) Other Local Revenue		8600-8799	4,731,862.53	13,153,680.59	17,885,543.12	1,340,000.00	11,107,537.00	12,447,537.00	-30.4%
5) TOTAL, REVENUES			128,011,439.96	28,547,482.36	156,558,922.32	118,397,361.00	20,847,636.00	139,244,997.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	62,104,885.21	27,095,917.82	89,200,803.03	62,168,432.00	28,597,561.29	90,765,993.29	1.8%
2) Instruction - Related Services	2000-2999		18,642,728.06	2,291,565.07	20,934,293.13	12,487,743.00	2,691,923.00	15,179,666.00	-27.5%
3) Pupil Services	3000-3999		9,680,492.71	6,111,003.28	15,791,495.99	9,460,237.00	6,402,882.00	15,863,119.00	0.5%
4) Ancillary Services	4000-4999		2,202,245.49	0.00	2,202,245.49	1,734,244.00	0.00	1,734,244.00	-21.3%
5) Community Services	5000-5999		154,689.33	2,048,748.27	2,203,437.60	129,763.00	2,711,123.00	2,840,886.00	28.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,669,453.94	953,083.73	9,622,537.67	9,061,357.00	1,216,292.00	10,277,649.00	6.8%
8) Plant Services	8000-8999		14,083,948.90	4,235,665.28	18,319,614.18	13,890,879.00	152,932.00	14,043,811.00	-23.3%
9) Other Outgo	9000-9999		1,225,627.25	1,115,081.43	2,340,708.68	1,201,049.00	801,480.00	2,002,529.00	-14.4%
10) TOTAL, EXPENDITURES			116,764,070.89	43,851,064.88	160,615,135.77	110,133,704.00	42,574,193.29	152,707,897.29	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,247,369.07	(15,303,582.52)	(4,056,213.45)	8,263,657.00	(21,726,557.29)	(13,462,900.29)	231.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	163,572.00	0.00	163,572.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,749,319.93)	14,749,319.93	0.00	(14,552,835.00)	14,552,835.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,912,891.93)	14,749,319.93	(163,572.00)	(14,552,835.00)	14,552,835.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,665,522.86)	(554,262.59)	(4,219,785.45)	(6,289,178.00)	(7,173,722.29)	(13,462,900.29)	219.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,532,103.93	27,843,653.04	57,375,756.97	25,866,581.07	27,289,390.45	53,155,971.52	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,532,103.93	27,843,653.04	57,375,756.97	25,866,581.07	27,289,390.45	53,155,971.52	-7.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,532,103.93	27,843,653.04	57,375,756.97	25,866,581.07	27,289,390.45	53,155,971.52	-7.4%
2) Ending Balance, June 30 (E + F1e)			25,866,581.07	27,289,390.45	53,155,971.52	19,577,403.07	20,115,668.16	39,693,071.23	-25.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	73,961.17	0.00	73,961.17	93,282.00	0.00	93,282.00	26.1%
Prepaid Items		9713	42,194.38	291,657.79	333,852.17	42,548.87	0.00	42,548.87	-87.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,997,732.66	26,997,732.66	0.00	20,115,668.16	20,115,668.16	-25.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,595,000.00	0.00	9,595,000.00	4,075,000.00	0.00	4,075,000.00	-57.5%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,213,476.99	0.00	7,213,476.99	0.00	0.00	0.00	-100.0%
School Site Carryover	0000	9780	125,455.72		125,455.72			0.00	
School Site Donations and Abatements	0000	9780	458,624.09		458,624.09			0.00	
Board Required 4% Additional Assignment	0000	9780	6,424,605.43		6,424,605.43			0.00	
RRMA Carryover	0000	9780	204,791.75		204,791.75			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,818,454.07	0.00	4,818,454.07	4,581,237.00	0.00	4,581,237.00	-4.9%
Unassigned/Unappropriated Amount		9790	4,033,494.46	0.00	4,033,494.46	10,695,335.20	0.00	10,695,335.20	165.2%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,145,912.46	3,145,912.46
6266	Educator Effectiveness, FY 2021-22	1,266,020.83	737,817.83
6300	Lottery: Instructional Materials	1,738,922.94	2,030,580.73
6547	Special Education Early Intervention Preschool Grant	1,010,974.10	1,010,974.10
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,147,216.31	2,339,156.31
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,367,046.00	53.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	499,242.00	499,242.00
7311	Classified School Employee Professional Development Block Grant	26,927.04	1,927.04
7399	LCFF Equity Multiplier	50,000.00	0.00
7412	A-G Access/Success Grant	225,111.29	0.00
7413	A-G Learning Loss Mitigation Grant	116,851.00	0.00
7435	Learning Recovery Emergency Block Grant	6,979,158.03	3,925,654.03
7810	Other Restricted State	73,444.86	73,444.86
9010	Other Restricted Local	6,350,905.80	6,350,905.80
Total, Restricted Balance		26,997,732.66	20,115,668.16

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,385,339.00	1,400,000.00	1.1%
5) TOTAL, REVENUES			1,385,339.00	1,400,000.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,369,864.00	1,290,000.00	-5.8%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,369,864.00	1,290,000.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,475.00	110,000.00	610.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,475.00	110,000.00	610.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,231,864.00	1,247,339.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,864.00	1,247,339.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,231,864.00	1,247,339.00	1.3%
2) Ending Balance, June 30 (E + F1e)			1,247,339.00	1,357,339.00	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,333.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,209,006.00	1,357,339.00	12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,209,519.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	38,333.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,247,852.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	513.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			513.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,247,339.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,385,339.00	1,400,000.00	1.1%
TOTAL, REVENUES			1,385,339.00	1,400,000.00	1.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,369,864.00	1,290,000.00	-5.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,369,864.00	1,290,000.00	-5.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,369,864.00	1,290,000.00	-5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,385,339.00	1,400,000.00	1.1%
5) TOTAL, REVENUES			1,385,339.00	1,400,000.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,369,864.00	1,290,000.00	-5.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,369,864.00	1,290,000.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,475.00	110,000.00	610.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,475.00	110,000.00	610.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,231,864.00	1,247,339.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,864.00	1,247,339.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,231,864.00	1,247,339.00	1.3%
2) Ending Balance, June 30 (E + F1e)			1,247,339.00	1,357,339.00	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,333.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,209,006.00	1,357,339.00	12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,209,006.00	1,357,339.00
Total, Restricted Balance		1,209,006.00	1,357,339.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,829,220.46	2,694,133.00	-4.8%
5) TOTAL, REVENUES			2,829,220.46	2,694,133.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,679,279.07	1,521,331.00	-9.4%
3) Employee Benefits		3000-3999	775,831.74	943,271.00	21.6%
4) Books and Supplies		4000-4999	101,222.70	43,606.00	-56.9%
5) Services and Other Operating Expenditures		5000-5999	24,100.65	17,850.00	-25.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	155,834.09	168,075.00	7.9%
9) TOTAL, EXPENDITURES			2,736,268.25	2,694,133.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,952.21	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,952.21	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	92,952.21	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	92,952.21	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	92,952.21	New
2) Ending Balance, June 30 (E + F1e)			92,952.21	92,952.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	92,952.21	92,952.21	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	129,990.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	61,970.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			191,961.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	72,788.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	26,220.14		
6) TOTAL, LIABILITIES			99,008.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			92,952.21		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	18,580.05	4,000.00	-78.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,810,640.41	2,690,133.00	-4.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,829,220.46	2,694,133.00	-4.8%
TOTAL, REVENUES			2,829,220.46	2,694,133.00	-4.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	192,021.76	200,271.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,211.08	61,589.00	-2.6%
Other Classified Salaries		2900	1,424,046.23	1,259,471.00	-11.6%
TOTAL, CLASSIFIED SALARIES			1,679,279.07	1,521,331.00	-9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	424,740.62	390,147.00	-8.1%
OASDI/Medicare/Alternative		3301-3302	123,834.50	114,449.00	-7.6%
Health and Welfare Benefits		3401-3402	196,444.62	410,477.00	109.0%
Unemployment Insurance		3501-3502	753.53	786.00	4.3%
Workers' Compensation		3601-3602	30,058.47	27,412.00	-8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			775,831.74	943,271.00	21.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	98,632.02	43,606.00	-55.8%
Noncapitalized Equipment		4400	2,590.68	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,222.70	43,606.00	-56.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,871.05	1,500.00	-19.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,715.64	250.00	-85.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,462.24	800.00	-45.3%
Professional/Consulting Services and Operating Expenditures		5800	17,743.56	15,300.00	-13.8%
Communications		5900	1,308.16	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,100.65	17,850.00	-25.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	155,834.09	168,075.00	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			155,834.09	168,075.00	7.9%
TOTAL, EXPENDITURES			2,736,268.25	2,694,133.00	-1.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,829,220.46	2,694,133.00	-4.8%
5) TOTAL, REVENUES			2,829,220.46	2,694,133.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,762.45	10,984.00	12.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,275,850.51	2,196,718.00	-3.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		155,834.09	168,075.00	7.9%
8) Plant Services	8000-8999		294,821.20	318,356.00	8.0%
9) Other Outgo	9000-9999	Excepr 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,736,268.25	2,694,133.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			92,952.21	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,952.21	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	92,952.21	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	92,952.21	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	92,952.21	New
2) Ending Balance, June 30 (E + F1e)			92,952.21	92,952.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	92,952.21	92,952.21	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,326,676.38	2,672,876.00	14.9%
3) Other State Revenue		8300-8599	4,295,913.21	3,875,969.00	-9.8%
4) Other Local Revenue		8600-8799	270,623.27	85,000.00	-68.6%
5) TOTAL, REVENUES			6,893,212.86	6,633,845.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,766,433.55	1,782,824.00	0.9%
3) Employee Benefits		3000-3999	761,162.93	892,704.00	17.3%
4) Books and Supplies		4000-4999	2,358,434.28	2,564,957.00	8.8%
5) Services and Other Operating Expenditures		5000-5999	160,539.32	222,975.00	38.9%
6) Capital Outlay		6000-6999	669,125.36	700,000.00	4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,214.96	2,215.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	149,259.31	131,407.00	-12.0%
9) TOTAL, EXPENDITURES			5,867,169.71	6,297,082.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,026,043.15	336,763.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,026,043.15	336,763.00	-67.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,135,122.03	5,161,165.18	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,135,122.03	5,161,165.18	24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,135,122.03	5,161,165.18	24.8%
2) Ending Balance, June 30 (E + F1e)			5,161,165.18	5,497,928.18	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	48,585.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,972,105.22	5,357,453.30	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	140,474.88	140,474.88	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,948,550.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,039.41		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	234,824.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	48,585.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,251,999.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	90,833.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			90,833.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,161,165.18		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,326,676.38	2,672,876.00	14.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,326,676.38	2,672,876.00	14.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,295,913.21	3,875,969.00	-9.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,295,913.21	3,875,969.00	-9.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	130,148.39	85,000.00	-34.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	140,474.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			270,623.27	85,000.00	-68.6%
TOTAL, REVENUES			6,893,212.86	6,633,845.00	-3.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,472,156.08	1,481,287.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	122,561.32	128,042.00	4.5%
Clerical, Technical and Office Salaries		2400	171,716.15	173,495.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,766,433.55	1,782,824.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	349,220.90	363,800.00	4.2%
OASDI/Medicare/Alternative		3301-3302	116,165.72	125,718.00	8.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	263,211.52	370,131.00	40.6%
Unemployment Insurance		3501-3502	857.86	926.00	7.9%
Workers' Compensation		3601-3602	31,706.93	32,129.00	1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			761,162.93	892,704.00	17.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	109,934.68	86,500.00	-21.3%
Noncapitalized Equipment		4400	161,277.82	193,500.00	20.0%
Food		4700	2,087,221.78	2,284,957.00	9.5%
TOTAL, BOOKS AND SUPPLIES			2,358,434.28	2,564,957.00	8.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,672.75	16,500.00	190.9%
Dues and Memberships		5300	1,332.77	1,550.00	16.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,216.59	134,000.00	33.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	335.54	600.00	78.8%
Professional/Consulting Services and Operating Expenditures		5800	52,408.06	67,325.00	28.5%
Communications		5900	573.61	3,000.00	423.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,539.32	222,975.00	38.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	37,375.00	0.00	-100.0%
Equipment		6400	479,153.36	600,000.00	25.2%
Equipment Replacement		6500	152,597.00	100,000.00	-34.5%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			669,125.36	700,000.00	4.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,214.96	2,215.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,214.96	2,215.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	149,259.31	131,407.00	-12.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			149,259.31	131,407.00	-12.0%
TOTAL, EXPENDITURES			5,867,169.71	6,297,082.00	7.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,326,676.38	2,672,876.00	14.9%
3) Other State Revenue		8300-8599	4,295,913.21	3,875,969.00	-9.6%
4) Other Local Revenue		8600-8799	270,623.27	85,000.00	-68.6%
5) TOTAL, REVENUES			6,893,212.86	6,633,845.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,481,886.07	5,981,262.00	9.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		149,259.31	131,407.00	-12.0%
8) Plant Services	8000-8999		233,809.37	182,198.00	-22.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,214.96	2,215.00	0.0%
10) TOTAL, EXPENDITURES			5,867,169.71	6,297,082.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,026,043.15	336,763.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,026,043.15	336,763.00	-67.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,135,122.03	5,161,165.18	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,135,122.03	5,161,165.18	24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,135,122.03	5,161,165.18	24.8%
2) Ending Balance, June 30 (E + F1e)			5,161,165.18	5,497,928.18	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	48,585.08	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,972,105.22	5,357,453.30	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	140,474.88	140,474.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,761,127.36	5,146,475.44
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	16,726.57	16,726.57
7033	Child Nutrition: School Food Best Practices Apportionment	194,251.29	194,251.29
Total, Restricted Balance		4,972,105.22	5,357,453.30

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,551.47	0.00	-100.0%
5) TOTAL, REVENUES			31,551.47	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,551.47	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	163,572.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			163,572.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,123.47	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,242.18	961,365.65	25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			766,242.18	961,365.65	25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			766,242.18	961,365.65	25.5%
2) Ending Balance, June 30 (E + F1e)			961,365.65	961,365.65	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	961,365.65	961,365.65	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	952,722.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	8,642.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			961,365.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			961,365.65		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	31,551.47	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,551.47	0.00	-100.0%
TOTAL, REVENUES			31,551.47	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	163,572.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			163,572.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			163,572.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,551.47	0.00	-100.0%
5) TOTAL, REVENUES			31,551.47	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,551.47	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	163,572.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			163,572.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,123.47	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,242.18	961,365.65	25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			766,242.18	961,365.65	25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			766,242.18	961,365.65	25.5%
2) Ending Balance, June 30 (E + F1e)			961,365.65	961,365.65	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	961,365.65	961,365.65	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	845,738.88	300,000.00	-64.5%
5) TOTAL, REVENUES			845,738.88	300,000.00	-64.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	31,546.70	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	138,127.64	50,000.00	-63.8%
6) Capital Outlay		6000-6999	167,874.39	125,000.00	-25.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			337,548.73	175,000.00	-48.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			508,190.15	125,000.00	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			508,190.15	125,000.00	-75.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,684,977.85	4,193,168.00	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,684,977.85	4,193,168.00	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,684,977.85	4,193,168.00	13.8%
2) Ending Balance, June 30 (E + F1e)			4,193,168.00	4,318,168.00	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,587,577.22	1,712,577.22	7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,605,590.78	2,605,590.78	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,209,964.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42,315.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,252,280.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	59,112.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			59,112.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,193,168.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	113,141.97	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	732,596.91	300,000.00	-59.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			845,738.88	300,000.00	-64.5%
TOTAL, REVENUES			845,738.88	300,000.00	-64.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	31,546.70	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			31,546.70	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,600.00	50,000.00	-50.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,527.64	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,127.64	50,000.00	-63.8%
CAPITAL OUTLAY					
Land		6100	18,352.50	50,000.00	172.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	33,803.99	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	64,387.90	75,000.00	16.5%
Equipment Replacement		6500	51,330.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			167,874.39	125,000.00	-25.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			337,548.73	175,000.00	-48.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	845,738.88	300,000.00	-64.5%
5) TOTAL, REVENUES			845,738.88	300,000.00	-64.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		337,548.73	175,000.00	-48.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			337,548.73	175,000.00	-48.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			508,190.15	125,000.00	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			508,190.15	125,000.00	-75.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,684,977.85	4,193,168.00	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,684,977.85	4,193,168.00	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,684,977.85	4,193,168.00	13.8%
2) Ending Balance, June 30 (E + F1e)			4,193,168.00	4,318,168.00	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,587,577.22	1,712,577.22	7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,605,590.78	2,605,590.78	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,587,577.22	1,712,577.22
Total, Restricted Balance		1,587,577.22	1,712,577.22

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	984,015.35	850,000.00	-13.6%
5) TOTAL, REVENUES			984,015.35	850,000.00	-13.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	224,633.00	230,000.00	2.4%
3) Employee Benefits		3000-3999	82,916.00	86,536.00	4.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	633,819.85	1,000,000.00	57.8%
6) Capital Outlay		6000-6999	358,700.66	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,300,069.51	1,316,536.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(316,054.16)	(466,536.00)	47.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,054.16)	(466,536.00)	47.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,238,993.58	2,922,939.42	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,238,993.58	2,922,939.42	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,238,993.58	2,922,939.42	-9.8%
2) Ending Balance, June 30 (E + F1e)			2,922,939.42	2,456,403.42	-16.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,922,939.42	2,456,403.42	-16.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,337,617.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	72,974.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,410,592.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	487,652.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			487,652.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,922,939.42		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	840,457.11	800,000.00	-4.8%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	143,558.24	50,000.00	-65.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			984,015.35	850,000.00	-13.6%
TOTAL, REVENUES			984,015.35	850,000.00	-13.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	224,633.00	230,000.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			224,633.00	230,000.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,614.00	66,306.00	9.4%
OASDI/Medicare/Alternative		3301-3302	17,187.00	16,290.00	-5.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,071.00	107.00	-90.0%
Workers' Compensation		3601-3602	4,044.00	3,833.00	-5.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,916.00	86,536.00	4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	230,487.63	260,000.00	12.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,436.16	74,000.00	74.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	360,896.06	666,000.00	84.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			633,819.85	1,000,000.00	57.8%
CAPITAL OUTLAY					
Land		6100	358,700.66	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			358,700.66	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,300,069.51	1,316,536.00	1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debl Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	984,015.35	850,000.00	-13.6%
5) TOTAL, REVENUES			984,015.35	850,000.00	-13.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,300,069.51	1,316,536.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,300,069.51	1,316,536.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(316,054.16)	(466,536.00)	47.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,054.16)	(466,536.00)	47.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,238,993.58	2,922,939.42	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,238,993.58	2,922,939.42	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,238,993.58	2,922,939.42	-9.8%
2) Ending Balance, June 30 (E + F1e)			2,922,939.42	2,456,403.42	-16.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,922,939.42	2,456,403.42	-16.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	277,402.00	0.00	-100.0%
3) Other State Revenue		8300-8599	47,943.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,136,927.00	8,631,291.00	-5.5%
5) TOTAL, REVENUES			9,462,272.00	8,631,291.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,996,900.00	9,192,750.00	15.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,996,900.00	9,192,750.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,465,372.00	(561,459.00)	-138.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,465,372.00	(561,459.00)	-138.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,091,311.00	10,556,683.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,091,311.00	10,556,683.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,091,311.00	10,556,683.00	16.1%
2) Ending Balance, June 30 (E + F1e)			10,556,683.00	9,995,224.00	-5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,556,683.00	9,995,224.00	-5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,556,689.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,556,689.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			10,556,689.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	277,402.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			277,402.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	47,943.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,943.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,265,415.00	8,137,688.00	-1.5%
Unsecured Roll		8612	282,330.00	183,255.00	-35.1%
Prior Years' Taxes		8613	125,412.00	62,706.00	-50.0%
Supplemental Taxes		8614	191,531.00	95,766.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	39,258.00	0.00	-100.0%
Interest		8660	232,981.00	69,894.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	81,982.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,136,927.00	8,631,291.00	-5.5%
TOTAL, REVENUES			9,462,272.00	8,631,291.00	-8.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,930,000.00	6,240,000.00	26.6%
Bond Interest and Other Service Charges		7434	3,066,900.00	2,952,750.00	-3.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,996,900.00	9,192,750.00	15.0%
TOTAL, EXPENDITURES			7,996,900.00	9,192,750.00	15.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	277,402.00	0.00	-100.0%
3) Other State Revenue		8300-8599	47,943.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,136,927.00	8,631,291.00	-5.5%
5) TOTAL, REVENUES			9,462,272.00	8,631,291.00	-8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,996,900.00	9,192,750.00	15.0%
10) TOTAL, EXPENDITURES			7,996,900.00	9,192,750.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,465,372.00	(561,459.00)	-138.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		6930-6979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,465,372.00	(561,459.00)	-138.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,091,311.00	10,556,683.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,091,311.00	10,556,683.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,091,311.00	10,556,683.00	16.1%
2) Ending Balance, June 30 (E + F1e)			10,556,683.00	9,995,224.00	-5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,556,683.00	9,995,224.00	-5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	418,826.19	50,000.00	-88.1%
5) TOTAL, REVENUES			418,826.19	50,000.00	-88.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,490.00	102,900.00	92.4%
3) Employee Benefits		3000-3999	22,613.07	51,613.00	128.2%
4) Books and Supplies		4000-4999	6,121.97	60,000.00	880.1%
5) Services and Other Operating Expenses		5000-5999	514,193.51	316,500.00	-38.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			596,418.55	531,013.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(177,592.36)	(481,013.00)	170.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(177,592.36)	(481,013.00)	170.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	302,683.30	9,723,897.12	3,112.6%
b) Audit Adjustments		9793	9,598,806.18	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,901,489.48	9,723,897.12	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,901,489.48	9,723,897.12	-1.8%
2) Ending Net Position, June 30 (E + F1e)			9,723,897.12	9,242,864.12	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,305,070.93	8,774,057.93	-5.7%
c) Unrestricted Net Position		9790	418,826.19	468,826.19	11.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,682,971.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	140,615.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			12,823,586.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,099,689.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,099,689.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			9,723,897.12		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	418,826.19	50,000.00	-88.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			418,826.19	50,000.00	-88.1%
TOTAL, REVENUES			418,826.19	50,000.00	-88.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	53,490.00	102,900.00	92.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,490.00	102,900.00	92.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,271.12	27,835.00	95.0%
OASDI/Medicare/Alternative		3301-3302	4,040.31	7,873.00	94.9%
Health and Welfare Benefits		3401-3402	3,315.12	14,000.00	322.3%
Unemployment Insurance		3501-3502	26.40	52.00	97.0%
Workers' Compensation		3601-3602	960.12	1,853.00	93.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,613.07	51,613.00	128.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,475.00	10,000.00	304.0%
Noncapitalized Equipment		4400	3,646.97	50,000.00	1,271.0%
TOTAL, BOOKS AND SUPPLIES			6,121.97	60,000.00	880.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	6,500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	514,193.51	310,000.00	-39.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			514,193.51	316,500.00	-38.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			596,418.55	531,013.00	-11.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	418,826.19	50,000.00	-88.1%
5) TOTAL, REVENUES			418,826.19	50,000.00	-88.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		596,418.55	531,013.00	-11.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			596,418.55	531,013.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(177,592.36)	(481,013.00)	170.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(177,592.36)	(481,013.00)	170.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	302,683.30	9,723,897.12	3,112.6%
b) Audit Adjustments		9793	9,598,806.18	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,901,489.48	9,723,897.12	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,901,489.48	9,723,897.12	-1.8%
2) Ending Net Position, June 30 (E + F1e)			9,723,897.12	9,242,884.12	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,305,070.93	8,774,057.93	-5.7%
c) Unrestricted Net Position		9790	418,826.19	468,826.19	11.9%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	9,305,070.93	8,774,057.93
Total, Restricted Net Position		9,305,070.93	8,774,057.93

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,711,208.00		1,711,208.00			1,711,208.00
Work in Progress	200,726.00	787,205.00	987,931.00		41,176.00	946,755.00
Total capital assets not being depreciated	1,911,934.00	787,205.00	2,699,139.00	0.00	41,176.00	2,657,963.00
Capital assets being depreciated:						
Land Improvements	81,167,787.00	534,963.00	81,702,750.00			81,702,750.00
Buildings	169,899,137.00	1,745,395.00	171,644,532.00			171,644,532.00
Equipment	12,327,818.00	853,548.00	13,181,366.00			13,181,366.00
Total capital assets being depreciated	263,394,742.00	3,133,906.00	266,528,648.00	0.00	0.00	266,528,648.00
Accumulated Depreciation for:						
Land Improvements	(30,313,398.00)	(3,852,853.00)	(34,166,251.00)			(34,166,251.00)
Buildings	(88,198,611.00)	(5,680,110.00)	(93,878,721.00)			(93,878,721.00)
Equipment	(9,342,698.00)	(488,246.00)	(9,830,944.00)			(9,830,944.00)
Total accumulated depreciation	(127,854,707.00)	(10,021,209.00)	(137,875,916.00)	0.00	0.00	(137,875,916.00)
Total capital assets being depreciated, net excluding lease and subscription assets	135,540,035.00	(6,887,303.00)	128,652,732.00	0.00	0.00	128,652,732.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		440,951.00	440,951.00			440,951.00
Accumulated amortization for subscription assets		(192,358.00)	(192,358.00)			(192,358.00)
Total subscription assets, net	0.00	248,593.00	248,593.00	0.00	0.00	248,593.00
Governmental activity capital assets, net	137,451,969.00	(5,851,505.00)	131,600,464.00	0.00	41,176.00	131,559,288.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Bonita Unified
Los Angeles County

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title One	ESSA: Comp Support & Improvement	Cares Act ESSER II	Cares Act ESSER III	ESSER III: learning loss	Cares Act ELO-G ESSER III	Special Ed: IDEA Basic Local Assistance Entitlement
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3212	3213	3214	3218	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	103,776.93		21,171.80	2,429,558.07	1,249,842.00	47,884.10	
2. a. Current Year Award	1,061,482.00	174,382.00					1,974,114.00
b. Transferability (ESSA)							
c. Other Adjustments			(2,395.00)				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,061,482.00	174,382.00	(2,395.00)	0.00	0.00	0.00	1,974,114.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,165,258.93	174,382.00	18,776.80	2,429,558.07	1,249,842.00	47,884.10	1,974,114.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			18,776.80			47,884.10	
6. Cash Received in Current Year	665,786.93	43,596.00		2,970,921.07			2,068.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	665,786.93	43,596.00	18,776.80	2,970,921.07	0.00	47,884.10	2,068.80
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures	952,633.36		18,776.80	2,429,558.07	1,249,842.00	47,884.10	1,974,114.00
11. Total Expenditures (lines 9 & 10)	952,633.36	0.00	18,776.80	2,429,558.07	1,249,842.00	47,884.10	1,974,114.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(286,846.43)		43,596.00	0.00	(1,249,842.00)	0.00	(1,972,045.20)
a. Unearned Revenue			43,596.00		541,363.00		
b. Accounts Payable					541,363.00		
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	286,846.43				1,249,842.00		1,972,045.20
15. If Carry over is allowed, enter line 14 amount here	212,625.57		174,382.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	212,625.57		174,382.00				
	952,633.36		0.00	18,776.80	2,429,558.07	47,884.10	1,974,114.00

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Bonita Unified
Los Angeles County

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Special Ed: IDEA Preschool Grants	Special Ed: IDEA Mental Health Allocation Plan	Special Ed: IDEA Preschool Staff Development	Workability II - We Can Work	Carl D. Perkins	ESSA: Title II Part A Teacher Quality	ESSA: Title IV, A Student Support & Enrichment
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3315	3327	3345	3410	3550	4035	4127
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over						146,862.06	
2. a. Current Year Award	49,265.00	116,176.00	49.32	65,630.00	68,652.00	210,734.00	80,955.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	49,265.00	116,176.00	49.32	65,630.00	68,652.00	210,734.00	80,955.00
3. Required Matching Funds/Other							
4. Total Available Award	49,265.00	116,176.00	49.32	65,630.00	68,652.00	357,596.06	80,955.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	(4,293.01)	18,069.30		0.00	17,095.47	278,914.06	51,350.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(4,293.01)	18,069.30	0.00	0.00	17,095.47	278,914.06	51,350.00
EXPENDITURES							
9. Donor-Authorized Expenditures	49,265.00	116,176.00	49.32	56,796.81	67,813.82	334,534.24	68,173.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	49,265.00	116,176.00	49.32	56,796.81	67,813.82	334,534.24	68,173.83
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(53,558.01)	(98,106.70)	(49.32)	(56,796.81)	(50,718.35)	(55,620.18)	(16,823.83)

Description	008	009	010	011	012	013	014
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	53,558.01	98,106.70			56,796.81	50,718.35	16,823.83
14. Unused Grant Award Calculation (line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00		8,833.19	838.18	12,781.17
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)							
	49,265.00	116,176.00	0.00		56,796.81	67,813.82	68,173.83

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Bonita Unified
Los Angeles County

Description		015	016	017	018	019	TOTAL
FEDERAL PROGRAM NAME		ESSA: Title III, Immigrant Education	ESSA: Title III, English Learner Student Program	American Rescue Plan - Homeless Children & Youth II	PreK/Kindergarten Planning and Implementation	CTEIG	
FEDERAL CATALOG NUMBER							
RESOURCE CODE		4201	4203	5634	6053	6387	
REVENUE OBJECT		8290	8290	8290	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			14,591.58	19,812.53	308,267.69	633,901.44	4,975,668.20
2. a. Current Year Award		15,126.00	67,570.00			571,173.00	4,455,308.32
b. Transferability (ESSA)							0.00
c. Other Adjustments					(2,492.00)		(4,887.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)		15,126.00	67,570.00	0.00	(2,492.00)	571,173.00	4,450,421.32
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)		15,126.00	82,161.58	19,812.53	305,775.69	1,205,074.44	9,426,089.52
REVENUES							
5. Unearned Revenue Deferred from Prior Year				5,035.53	310,759.69	513,871.86	896,327.98
6. Cash Received in Current Year		15,126.00	57,425.58	2,715.00		632,210.00	4,750,985.20
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)		15,126.00	57,425.58	7,750.53	310,759.69	1,145,081.86	5,647,313.18
EXPENDITURES							
9. Donor-Authorized Expenditures		10,846.97	82,161.58	19,812.53	109,894.58	591,582.26	8,179,915.27
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)		10,846.97	82,161.58	19,812.53	109,894.58	591,582.26	8,179,915.27
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		4,279.03	(24,736.00)	(12,062.00)	200,865.11	554,499.60	(2,532,602.09)

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Bonita Unified
Los Angeles County

Description	015	016	017	018	019
a. Unearned Revenue	4,279.03			200,865.11	554,499.60
b. Accounts Payable					1,344,602.74
c. Accounts Receivable		24,736.00			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		12,062.00			3,877,155.51
15. If Carryover is allowed, enter line 14 amount here	4,279.03	0.00		195,881.11	613,492.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,279.03			195,881.11	613,492.18
	10,846.97	82,161.58		109,894.58	591,582.26
					8,179,865.95

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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Bonita Unified
Los Angeles County

001		
Description		
STATE PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

2023-24 Unaudited Actuals
 STATE GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

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Bonita Unified
 Los Angeles County

Description			001
15. If Carry over is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			0.00

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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 Form CAT
 E8AG89B46C(2023-24)

Bonita Unified
 Los Angeles County

001		
Description		TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		0.00
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

2023-24 Unaudited Actuals
 LOCAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

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Bonita Unified
 Los Angeles County

Description		001
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00

2023-24 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

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Bonita Unified
 Los Angeles County

001		
Description	Medi-Cal Billing	TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE	90107	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	457,404.07	457,404.07
2. a. Current Year Award	447,690.52	447,690.52
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		
3. Required Matching Funds/Other	447,690.52	447,690.52
4. Total Available Award (sum lines 1, 2c, & 3)	905,094.59	905,094.59
REVENUES		
5. Cash Received in Current Year	447,690.52	447,690.52
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	447,690.52	447,690.52
EXPENDITURES		
10. Donor-Authorized Expenditures	308,012.21	308,012.21
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	308,012.21	308,012.21

Description		001
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		
		597,082.38
		597,082.38

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Bonita Unified
Los Angeles County

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME							
RESOURCE CODE	Expanded Learning Opportunities Program	California Clean Energy Jobs	Educator Effectiveness	Lottery - Prop 20	Special Ed: Workability I	Special Ed: Prevention & Resolution	Special Ed: Mental Health Services
REVENUE OBJECT	2600	6230	6266	6300	6520	6536	6546
LOCAL DESCRIPTION (if any)	8590	8590	8590	8560	8590	8590	8590
AWARD							
1. Prior Year Restricted Ending Balance	2,436,571.88	183,786.47	1,529,696.24	1,515,804.48			
2. a. Current Year Award	3,147,568.00			1,095,872.50	132,665.00		745,070.00
b. Other Adjustments	(1.00)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,147,568.00	0.00	0.00	1,095,872.50	132,665.00	0.00	745,070.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,584,139.88	183,786.47	1,529,696.24	2,611,676.98	132,665.00	0.00	745,070.00
REVENUES							
5. Cash Received in Current Year	3,147,568.00			1,095,872.50			745,070.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	132,665.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	132,665.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,147,568.00	0.00	0.00	1,095,872.50	132,665.00	0.00	745,070.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,436,571.88		263,675.41	581,096.25	132,665.00	1,645.38	745,070.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	2,436,571.88	0.00	283,675.41	581,096.25	132,665.00	1,645.38	745,070.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4, minus line 10)	3,147,588.00	183,786.47	1,266,020.83	2,030,580.73	0.00	(1,645.38)	0.00

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Bonita Unified
Los Angeles County

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME							
RESOURCE CODE							
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)							
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)							
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)							
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures							

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	268,978.65	1,565,903.84	0.00	0.00	31,094.75	0.00	17,788.76
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,010,974.10	4,144,636.16	1,367,046.00	1,840.73	326.25	499,242.00	26,927.04

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STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Bonita Unified
Los Angeles County

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME							
RESOURCE CODE	7399	7412	7413	7425	7426	7435	7810
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance			116,851.00	52,286.79	96,998.77	6,979,158.03	82,806.60
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00						
3. Required Matching Funds/Other							
4. Total Av available Award (sum lines 1, 2c, & 3)	50,000.00	339,955.00	116,851.00	52,286.79	96,998.77	6,979,158.03	82,806.60
REVENUES							
5. Cash Received in Current Year	50,000.00					1,167,043.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	(1,167,043.00)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	(1,167,043.00)	0.00
8. Contributed Matching Funds							
9. Total Av available (sum lines 5, 7c, & 8)	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		114,843.71		51,371.79	96,998.77		9,361.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Bonita Unified
Los Angeles County

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	0.00	114,843.71	51,371.79	0.00	96,998.77	0.00	9,361.74
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	50,000.00	225,111.29	915.00	116,851.00	0.00	6,979,158.03	73,444.86

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Bonita Unified
Los Angeles County

Description		TOTAL
STATE PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		20,219,834.30
2. a. Current Year Award		7,098,701.50
b. Other Adjustments		121,313.24
c. Adj Curr Yr Award (sum lines 2a & 2b)		
3. Required Matching Funds/Other		7,220,014.74
4. Total Av available Award (sum lines 1, 2c, & 3)		0.00
		27,439,849.04
REVENUES		
5. Cash Received in Current Year		10,883,223.50
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		(3,663,208.76)
b. Noncurrent Accounts Receivable		(2,628,830.76)
c. Current Accounts Receivable (line 7a minus line 7b)		(1,034,378.00)
8. Contributed Matching Funds		0.00
9. Total Av available (sum lines 5, 7c, & 8)		9,848,845.50
EXPENDITURES		
10. Donor-Authorized Expenditures		6,317,065.93
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)		6,317,065.93
RESTRICTED ENDING BALANCE		

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Bonita Unified
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Description	
13. Current Year (line 4 minus line 10)	21,122,783.11

2023-24 Unaudited Actuals
 LOCAL AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
 BALANCES

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Bonita Unified
 Los Angeles County

001			TOTAL
Description			
LOCAL PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)		0.00	0.00
EXPENDITURES			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)		0.00	0.00

Description		001
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		0.00
		0.00

Unaudited Actuals
2023-24 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

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Form CEA
E8AG89B46C(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	67,018,548.83	301	0.00	303	67,018,548.83	305	2,109,108.70	2,109,108.70	307	64,909,440.13	309
2000 - Classified Salaries	25,477,163.73	311	87,699.09	313	25,389,464.64	315	1,357,605.79	1,357,605.79	317	24,031,858.85	319
3000 - Employee Benefits	39,328,924.78	321	57,983.49	323	39,270,941.29	325	643,405.46	643,405.46	327	38,627,535.83	329
4000 - Books, Supplies Equip Replace, (6500)	4,815,748.16	331	29,054.04	333	4,786,694.12	335	914,411.87	914,411.87	337	3,872,282.25	339
5000 - Services, & 7300 - Indirect Costs	15,890,491.61	341	267,329.93	343	15,623,161.68	345	5,539,285.46	5,539,285.46	347	10,083,876.22	349
TOTAL					152,088,810.56	365	TOTAL			141,524,993.28	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	7,421.20
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		80,329,994.05
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00
14. TOTAL SALARIES AND BENEFITS.		80,329,994.05
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.76%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.76%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	141,524,993.28	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Amounts in 4a were not subtracting from column 3. Overrides were placed to accurately represent expenditures in column 5.		

Unaudited Actuals
2023-24 Unaudited Actuals
Schedule of Long-Term Liabilities

Bonita Unified
Los Angeles County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	120,471,924.00	(5,654,999.00)	114,816,925.00			114,816,925.00	5,830,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	288,086.00	(268,086.00)	0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,785,166.00	(564,397.00)	10,220,769.00			10,220,769.00	936,941.00
Net Pension Liability	129,569,614.00		129,569,614.00			129,569,614.00	
Total/Net OPEB Liability	31,223,812.00		31,223,812.00			31,223,812.00	
Compensated Absences Payable	2,258,165.00	553,680.00	2,811,845.00			2,811,845.00	
Subscription Liability		23,480.00	23,480.00			23,480.00	23,480.00
Governmental activities long-term liabilities	294,576,767.00	(5,910,322.00)	288,666,445.00	0.00	0.00	288,666,445.00	6,790,421.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

19 64329 0000000
Form ESMOE
E8AG89B46C(2023-24)

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	160,778,707.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,478,438.43
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,203,437.60
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,187,860.45
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	962,312.29
4. Other Transfers Out	All	9200	7200-7299	29,000.00
5. Interfund Transfers Out	All	9300	7600-7629	163,572.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,546,182.34
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				143,754,087.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				9,278.28
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,493.61

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	131,811,420.20	14,416.13
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	131,811,420.20	14,416.13
B. Required effort (Line A.2 times 90%)	118,630,278.18	12,974.52
C. Current year expenditures (Line I.E and Line II.B)	143,754,087.00	15,493.61
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	MOE Met		
		0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)			
Description of Adjustments	Total Expenditures	Expenditures Per ADA	
Total adjustments to base expenditures	0.00	0.00	

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2022-23 Actual			2023-24 Actual		
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	70,801,562.48		70,801,562.48			75,401,871.35
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,098.97		9,098.97			9,278.28
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	2023-24 P2 Report			2024-25 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	9,278.28		9,278.28	9,278.28		9,278.28
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,278.28			9,278.28
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2023-24 Actual			2024-25 Budget		
1. Homeowners' Exemption (Object 8021)	53,427.50		53,427.50	53,439.00		53,439.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	114,073.43		114,073.43	114,073.00		114,073.00
4. Secured Roll Taxes (Object 8041)	13,410,175.48		13,410,175.48	13,282,582.00		13,282,582.00
5. Unsecured Roll Taxes (Object 8042)	409,101.47		409,101.47	409,101.00		409,101.00
6. Prior Years' Taxes (Object 8043)	341,720.84		341,720.84	430,693.00		430,693.00
7. Supplemental Taxes (Object 8044)	492,086.20		492,086.20	548,056.00		548,056.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	8,653,109.92		8,653,109.92	8,142,985.00		8,142,985.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	12,680.62		12,680.62	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	7,860,601.96		7,860,601.96	5,350,368.00		5,350,368.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	31,346,977.42	0.00	31,346,977.42	28,331,297.00	0.00	28,331,297.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	31,346,977.42	0.00	31,346,977.42	28,331,297.00	0.00	28,331,297.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	85,059,999.87		85,059,999.87	86,474,041.00		86,474,041.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	63,250.00		63,250.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	85,123,249.87	0.00	85,123,249.87	86,474,041.00	0.00	86,474,041.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	156,558,922.32		156,558,922.32	139,244,997.00		139,244,997.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,874,840.18		1,874,840.18	300,000.00		300,000.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,309,510.90
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 126,467,670.79

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.20%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 5,595,761.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,996,454.73

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,223.83
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	535,188.27
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,167,627.99
9. Carry-Forward Adjustment (Part IV, Line F)	(321,769.27)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,845,858.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	88,986,686.80
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,925,981.57
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,379,912.14
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,184,710.42
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,203,437.60
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,046,028.70
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	97,244.87
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,207,389.51
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,369,864.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,580,434.16
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,959,348.30
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	148,941,038.07
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.16%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/lc)	
(Line A10 divided by Line B19)	5.94%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	9,167,627.99
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(299,735.21)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.17%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.17%) times Part III, Line B19); zero if positive	(321,769.27)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(321,769.27)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.94%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-160884.64) is applied to the current year calculation and the remainder (\$-160884.63) is deferred to one or more future years:	6.05%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-107256.42) is applied to the current year calculation and the remainder (\$-214512.85) is deferred to one or more future years:	6.08%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(321,769.27)

Approved
indirect
cost rate: 6.17%

Highest
rate used
in any
program: 6.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,277,693.73	140,533.70	6.17%
01	3010	897,271.70	55,361.66	6.17%
01	3212	17,685.60	1,091.20	6.17%
01	3213	2,292,635.53	136,922.54	5.97%
01	3310	1,859,389.66	114,724.34	6.17%
01	3315	46,402.00	2,863.00	6.17%
01	3327	50,000.00	3,085.00	6.17%
01	3410	53,496.10	3,300.71	6.17%
01	3550	56,810.28	2,840.51	5.00%
01	4035	315,093.00	19,441.24	6.17%
01	4127	64,211.95	3,961.88	6.17%
01	4201	10,216.61	630.36	6.17%
01	4203	77,386.81	4,774.77	6.17%
01	5634	18,661.14	1,151.39	6.17%
01	6053	36,851.85	2,273.76	6.17%
01	6266	248,352.09	15,323.32	6.17%
01	6387	432,944.18	26,712.66	6.17%
01	6520	124,955.26	7,709.74	6.17%
01	6546	657,809.83	40,586.87	6.17%
01	6547	253,347.13	15,631.52	6.17%
01	6762	1,260,750.60	77,788.31	6.17%
01	7311	16,754.98	1,033.78	6.17%
01	7412	108,169.64	6,674.07	6.17%
01	7810	8,817.69	544.05	6.17%
01	9010	307,304.75	18,960.70	6.17%
13	5310	2,959,348.30	149,259.31	5.04%

Unaudited Actuals
2023-24 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,515,804.48	1,515,804.48
2. State Lottery Revenue	8560	2,109,108.70		1,095,872.50	3,204,981.20
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,109,108.70	0.00	2,611,676.98	4,720,785.68
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,109,108.70		0.00	2,109,108.70
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		94,880.86	94,880.86
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			486,215.39	486,215.39
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,109,108.70	0.00	581,096.25	2,690,204.95
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,030,580.73	2,030,580.73
D. COMMENTS:					
Purchase of instructional software license and related software renewals.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col 3 + col 4 + col 5) Column 4	Other Costs (Schedule DC) Column 5	Total Costs by Goal (col 2 + col 3 + col 4 + col 5) Column 6
		Direct Charged (Schedule DC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col 1 + col 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	5,829,148.06	229,723.15	6,058,871.21	399,004.41		6,457,875.62
	1110 Regular Education, K-12	86,133,117.87	7,155,876.00	93,288,993.87	6,143,507.44		99,432,501.31
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200 Certification Schools	407,907.64	65,088.23	472,995.87	31,148.94		504,144.81
	3300 Independent Study Centers	23,509.86	0.00	23,509.86	1,548.23		25,058.09
	3400 Opportunity Schools	301,247.30	30,629.76	331,877.06	21,855.62		353,732.68
	3550 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	286,218.15	0.00	286,218.15	18,848.64		305,066.79
	3800 Career Technical Education	1,125,377.97	85,717.98	1,211,095.95	80,414.76		1,301,510.71
	4110 Regular Education, Adult	8,143.30	0.00	8,143.30	538.27		8,681.57
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4760 Bilingual	93,700.87	0.00	93,700.87	6,170.63		99,871.50
Other Goals	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	27,980,249.16	1,280,278.34	29,270,527.50	1,927,598.27		31,198,125.77
	6000 Regional Occupational Ctr/Prg (ROC/P)	842,813.70	3,628.72	846,442.42	55,755.28		902,307.70
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	140,604.33	0.00	140,604.33	9,259.44		149,863.77
	8500 Child Care and Development Services	2,223,231.08	0.00	2,223,231.08	146,409.95		2,369,641.03
	Other Costs					33,261.73	33,261.73
	Food Services					0.00	0.00
	Enterprise					5,494,823.29	5,494,823.29
Other Funds ---	Facilities Acquisition & Construction					2,504,280.68	2,504,280.68
	Other Outgo						
	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		8,857,394.95	8,857,394.95	1,095,573.17		9,952,968.12
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(305,093.40)		(305,093.40)
	Total General Fund and Charter Schools Funds Expenditures	125,395,267.29	17,728,537.13	143,123,804.42	9,622,537.65	8,032,385.70	160,778,707.77

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Bonita Unified
Los Angeles County

Goal	Type of Program	Instruction (Functions 1000- 1899)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3800)	Pupil Transportation (Function 3500)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	(310,173.26)	0.00	0.00	0.00	0.00	2,572,577.62	0.00	0.00		3,566,743.50	0.00	5,829,148.06
1110	Regular Education, K-12	65,307,565.62	1,529,090.74	1,667,909.54	8,638,859.60	6,770,366.00	42,128.59	1,913,934.47			263,262.31	0.00	86,133,117.87
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	398,764.04	0.00	302.49	6,195.44	550.80	0.00	2,094.67			0.00	0.00	407,907.64
3300	Independent Study Centers	23,509.86	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	23,509.86
3400	Opportunity Schools	299,823.33	0.00	0.00	812.01	611.96	0.00	0.00			0.00	0.00	301,247.30
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	286,216.15			0.00	0.00	286,216.15
3800	Career Technical Education	1,125,377.97	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,125,377.97
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	8,143.30	0.00	0.00			0.00	0.00	8,143.30
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	69,950.37	250.00	0.00	23,500.50	0.00	0.00	0.00			0.00	0.00	93,700.87
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	21,443,170.40	1,903,666.31	6,628.24	64,902.48	3,429,217.44	1,132,664.29	0.00			0.00	0.00	27,980,248.16
6000	ROC/P	842,813.70	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	842,813.70
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		140,604.33	0.00	0.00	0.00	140,604.33
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	23,007.68	0.00		2,062,833.27	0.00	137,390.13	0.00	2,223,231.08
Total Direct Charged Costs		89,200,803.03	3,433,007.05	1,074,840.27	8,734,270.03	10,231,897.18	3,747,370.70	2,202,245.49	2,203,437.60	0.00	3,967,395.94	0.00	125,395,267.29

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total	
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
	0001	Pre-Kindergarten	229,723.15	0.00	0.00	229,723.15
	1110	Regular Education, K-12	7,155,876.00	0.00	0.00	7,155,876.00
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	65,088.23	0.00	0.00	65,088.23
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	30,629.76	0.00	0.00	30,629.76
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	95,717.98	0.00	0.00	95,717.98
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4510	Adult Independent Study Centers	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,290,278.34	0.00	0.00	1,290,278.34	
6000	ROC/P	3,828.72	0.00	0.00	3,828.72	
Other Goals						
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds						
	**	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	**	Child Development (Fund 12)	0.00	5,904,329.97	0.00	5,904,329.97
	**	Cafeteria (Funds 13 and 61)	0.00	2,952,464.98	0.00	2,952,464.98
Total Allocated Support Costs		8,871,142.18	8,857,394.95	0.00	17,728,537.13	

A.		Central Administration Costs in General Fund and Charter Schools Funds	
1		Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7160, Goals 0000-6999 and 9000, Objects 1000-7999)	1,046,028.70
2		External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	40,223.83
3		Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,844,323.81
4		Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,996,454.73
5		Total Central Administration Costs in General Fund and Charter Schools Funds	9,927,531.07
B.		Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1		Total Direct Charged Costs (from Form PCR, Column 1, Total)	125,395,267.29
2		Total Allocated Costs (from Form PCR, Column 2, Total)	17,728,537.13
3		Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	143,123,804.42
C.		Direct Charged Costs in Other Funds	
1		Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2		Child Development (Fund 12, Objects 1000-5999, except 5100)	2,580,434.16
3		Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,046,570.08
4		Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5		Total Direct Charged Costs in Other Funds	7,627,004.24
D.		Total Direct Charged and Allocated Costs (B3 + C9)	150,750,808.66
E.		Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.58%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 6500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	33,261.73				33,261.73
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			5,494,823.29		5,494,823.29
Other Outgo (Objects 1000 - 7999)				2,504,280.68	2,504,280.68
Total Other Costs	33,261.73	0.00	5,494,823.29	2,504,280.68	8,032,365.70

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	6,667,769.50	407,111.15	17,295.13	1,778,966.38	8,857,394.95	0.00	0.00		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals									
0001 Pre-Kindergarten	12.00	12.00	12.00	12.00					
1110 Regular Education, K-12	373.80	373.80	373.80	373.80					
3100 Alternative Schools									
3200 Continuation Schools	3.40	3.40	3.40	3.40					
3300 Independent Study Centers									
3400 Opportunity Schools	1.60	1.60	1.60	1.60					
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education	5.00	5.00	5.00	5.00					
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	67.40	67.40	67.40	67.40					
6000 ROC/P	.20	.20	.20	.20					
Other Goals									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)					14.00				
-- Cafeteria (Funds 13 & 61)					7.00				
C. Total Allocation Factors	463.40	463.40	463.40	463.40	21.00	0.00	0.00		

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64329 0000000
Form SIAA
E8AG89B46C(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,797.78)	0.00	(305,093.40)				
Other Sources/Uses Detail					0.00	163,572.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,462.24	0.00	155,834.09	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	335.54	0.00	149,259.31	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64329 0000000
Form SIAA
E8AG89B46C(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					163,572.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64329 0000000
Form SIAA
E8AG89B46C(2023-24)

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

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64329 0000000
Form SIAA
E8AG89B46C(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,797.78	(1,797.78)	305,093.40	(305,093.40)	163,572.00	163,572.00	0.00	0.00

Unaudited Actuals
Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Bonita Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Bonita Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.PENSION.LIAB.9663	\$129,569,614.00	\$129,569,614.00
DEBT.GOV.OPEB.9664	\$31,223,812.00	\$31,223,812.00

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>