

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



**BOARD OF EDUCATION MEETING
WEDNESDAY, DECEMBER 3, 2025**

2025-2026 FIRST INTERIM

To: Board of Education
Matt Wien
From: Sonia Gomez Eckley, CPA
Assistant Superintendent, Business Services
Subject: First Interim Report

The District's First Interim Financial Report consisting of current-year financial statements and budgets for all funds, as well as the required State reports, is attached. This memo provides a narrative overview of the report.

Background

The District is required to formally report to our community, the Los Angeles County Office of Education (LACOE), and the State of California our actual financial results of operations three times a year. In addition to providing July 1 through year-to-date results, the reports also provide projected results for future periods. The required reports are as follows:

Report	Reports Actual Financial Results Through:	Due Date
First Interim	October 31	December 15
Second Interim	January 31	March 15
Unaudited Actuals	June 30	September 15

Financial Reports Included in First Interim Report to the Board

The following reports are provided in this document:

- First Interim Budget Projections (showing the Original Adopted Budget and the revised First Interim Budget)
- First Interim State Report (SACS format)
- Multi-year Projections
- State Criteria and Standards

Year-to-date financial statements reflect actual financial results from the District's accounting system which is maintained through LACOE on the BEST accounting system. For the First and Second Interim Reports, results are on a cash basis (no accruals are booked). Accruals are recorded for the year-end financial statements.

Current year budgets and multi-year projections are based on information provided by LACOE, the California Department of Education, School Services of California, and other relevant professional sources. A summary of the various factors used is attached at the end of this memo. Additional discussion is provided below.

Current Year Budget

At First Interim, the District updates its original 2025-26 budget (adopted by the Board of Education on June 25, 2025) to reflect current financial projections. All budget adjustments were routine.

Routine First Interim Budget Adjustments: The District reviews all of its accounts and has adjusted its First Interim budget projections to reflect the following:

- Normally, the District will review second-month enrollment and, if there is a material increase, potentially adjust its revenue accounts that are based on Average Daily Attendance (ADA). Second-month enrollment totaled 9,887, which is 22 students more than the second-month enrollment for the 2025-26 school year.
- Categorical revenue accounts are updated to most recent grant/entitlement letters and other information received from the State and Federal governments. Corresponding expenditure accounts are also adjusted accordingly. Indirect costs are updated to reflect changes in total estimated expenditures.
- Other income accounts are analyzed and adjusted to reflect year-to-date receipts and estimated year-end amounts.
- Revenues and expenditures of programs that encroach on the General Fund are updated to current projections and contribution accounts are adjusted accordingly.
- Salary and benefits accounts are adjusted to reflect updated staffing levels and changes to benefit costs, including health insurance costs. For the 2025-26, the District negotiated a 1% off-schedule adjustment.
- All expenditure accounts are analyzed and adjusted to reflect year-to-date expenditures and estimated expenditures to finish the year.
- Carryovers from prior year budgets are adjusted accordingly.

At the original adopted budget, the District projected an Unrestricted General Fund net loss for the 2025-26 fiscal year of (\$3,717,760). After all of the above adjustments, the 2025-26 updated First Interim budget reflects a net decrease of (\$4,048,812).

The revised unrestricted ending fund balance is projected to be \$14,999,868 or 9.39% of total General Fund expenditures. This amount is \$10,205,123 above the State-required 3% reserve.

Multi-Year Projections

The most important element of the First Interim Report is the three-year projection for the General Fund. In this forecast, the District projects its financial prognosis for the current and subsequent two years. The purpose of the projection is to report to its stakeholders on the continued fiscal viability of the District. The projection provides the rationale for the District's choice of certification options (Positive, Qualified, or Negative) on its Certification of Financial Condition.

Please refer to the attached summary for details of the significant variables and assumptions used in the preparation of the District's three-year projection.

The following discusses the most significant items in the three-year projection:

LCFF: The District is utilizing the Department of Finance's estimated statutory COLAs and resulting LCFF Funding Rate percentage changes.

BUSD Unduplicated Percentage of enrollment for 2025-26 through 2027-28 3-year averages 37%, based on a rolling three-year average.

ADA: The 2025-26 Enacted State Budget significantly changed how average daily attendance is applied for funding purposes. The District is using a 3-year average of reported ADA for revenue projections. The District is projecting no change in enrollment for the subsequent two years.

Employee Compensation: Normal ongoing step and column increases are included in the three-year projection. Additional expense to the District caused by the increase in the STRS and PERS rates is also included. Rates are as follows:

Fiscal Year	STRS	PERS
2025-26	19.10%	26.81%
2026-27	19.10%	26.90%
2027-28	19.10%	27.80%

Negotiations for 2026-27 are in the "Sunshine" stage. The effect of any potential future raises has not been reflected in the out-year projections.

Budget Additions: No other budget augmentations, other than routine inflationary increases, have been added.

Ending Fund Balances

The District's unadjusted three-year projection shows Unrestricted General Fund ending fund balance amounts as follows:

	<u>Total Unrestricted Fund Balance</u>	<u>Percent of General Fund Expenditures</u>
June 30, 2026	\$14,999,868	9.39%
June 30, 2027	\$11,404,833	7.40%
June 30, 2028	\$10,880,542	7.00%

This results in the following unrestricted Ending Fund Balances:

	Unassigned	3% Minimum	Unassigned Amount Above 3% Minimum	Unassigned as a Percent of General Fund Expenditures
June 30, 2026	\$ 14,999,868	\$ 4,794,745	\$ 10,205,123	9.39%
June 30, 2027	\$ 11,404,833	\$ 4,624,296	\$ 6,780,537	7.40%
June 30, 2028	\$ 10,880,542	\$ 4,666,302	\$ 6,214,240	7.00%

Required Disclosure under Education Code Section 42127(a)(2)(b) regarding reasons for Ending Fund Balances above the state-recommended minimum level

Education Code section 42127(a)(2)(b) requires a statement of reason that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year be identified in the budget.

The Board of Education of the Bonita Unified School District's policy is to maintain a prudent reserve that provides for anticipated future expenditures for technology, instructional materials, and other necessary instructional expenditures. The District must also have funds available to mitigate the costs to the District of declining enrollment. Additionally, the reserve is maintained to provide for unplanned or emergency expenditures that might occur in the future. The District must also plan for future facility needs. Finally, the District must plan for future downturns in the state economy which could negatively affect the District's budget.

Certification

Based upon current projections and budget assumptions regarding State funding and the District's financial condition, the District is certifying with a Positive Certification. Per State guidelines, a Positive Certification indicates that, based upon current projections, the school district **will** meet its financial obligations for the current fiscal year and subsequent two fiscal years.

Conclusion

The First Interim Report is an important document in the District's ongoing communications to its stakeholders. The report and certification provide accountability and evidence of stewardship to our community.

**Bonita Unified School District
2024-25 Budget Projection Assumptions for
First Interim Fiscal Years
Ending June 30, 2026, 2027, 2028**

	2025-26	2026-27	2027-28
LCFF			
Statutory COLA	2.30%	3.02%	3.42%
Funded COLA	2.30%	3.02%	3.42%
3 Year Average Unduplicated %	36.77%	36.98%	36.98%
Per ADA change to LCFF	\$358	\$386	\$445
LCFF dollars per ADA	\$12,695	\$13,081	\$13,526
\$ Change from Prior Year	\$3,369,567	\$3,638,924	\$4,190,347
Funded ADA	9,416.67	9,416.67	9,416.67
Categorical Program COLAs			
Federal Programs	None Projected	None Projected	None Projected
State Programs	2.30%	3.02%	3.42%
Lottery (per ADA) Unrestricted	\$190	\$190	\$190
Lottery (per ADA) Restricted	\$82	\$82	\$82
Addition to Special Education Contribution	Based on current income estimates from SELPA and current expenditure projections	5.0%	5.0%
STRS and PERS increase	\$205,979	\$202,413	\$264,520
Employee Compensation increase (Other than step and column)	0	0	0
Supplies and Services	Based on current expenditure projections	Adjusted by CPI 2.82%	Adjusted by CPI 2.72%

BONITA UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2025-26

	Budget 2025-26	First Interim 2025-26
Revenues		
LCFF	\$ 118,858,538	\$ 119,542,298
Federal Revenues	\$ 18,000	\$ 9,000
State Revenues	\$ 2,163,181	\$ 2,263,548
Other Local Revenues	\$ 2,772,903	\$ 3,418,404
Total Revenues	\$ 123,812,622	\$ 125,233,250
Expenditures		
Certificated Salaries	\$ 54,098,315	\$ 53,501,963
Classified Salaries	\$ 17,392,962	\$ 17,747,998
Employee Benefits	\$ 26,989,251	\$ 27,051,244
Books and Supplies	\$ 2,676,603	\$ 3,792,176
Services and Other Operating	\$ 7,307,423	\$ 8,455,017
Capital Outlay	\$ 1,024,034	\$ 886,667
Other Outgo	\$ 1,250,765	\$ 1,250,544
Direct Support	\$ (1,208,971)	\$ (1,403,547)
Total Expenditures	\$ 109,530,382	\$ 111,282,062
Excess (deficiency) of revenues over expenditures	\$ 14,282,240	\$ 13,951,188
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ (18,000,000)	\$ (18,000,000)
Total Other Financing Sources (Uses)	\$ (18,000,000)	\$ (18,000,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (3,717,760)	\$ (4,048,812)
Beginning Fund Balance	\$ 19,239,926	\$ 19,239,926
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 19,239,926	\$ 19,239,926
Ending Fund Balance	\$ 15,522,166	\$ 15,191,114
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 94,199	\$ 94,200
Reserve for Prepaid Exp	\$ -	\$ 7,046
Desig for Econ Uncertainties	\$ 4,608,322	\$ 4,794,745
Board Approved Commitments	\$ 6,144,429	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 4,585,216	\$ 10,205,123
Total Ending Fund Balance	\$ 15,522,166	\$ 15,191,114

BONITA UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
2025-26

	Budget 2025-26	First Interim 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ 4,319,854	\$ 4,610,617
State Revenues	\$ 5,959,100	\$ 9,990,416
Other Local Revenues	\$ 10,440,397	\$ 10,460,396
Total Revenues	\$ 20,719,351	\$ 25,061,429
Expenditures		
Certificated Salaries	\$ 15,240,882	\$ 15,898,490
Classified Salaries	\$ 8,258,118	\$ 8,734,648
Employee Benefits	\$ 9,971,242	\$ 10,459,450
Books and Supplies	\$ 2,177,612	\$ 3,708,225
Services and Other Operating	\$ 6,731,558	\$ 7,005,479
Capital Outlay	\$ -	\$ 478,649
Other Outgo	\$ 1,249,285	\$ 1,249,285
Direct Support	\$ 840,389	\$ 1,008,530
Total Expenditures	\$ 44,469,086	\$ 48,542,756
Excess (deficiency) of revenues over expenditures	\$ (23,749,735)	\$ (23,481,327)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ 18,000,000	\$ 18,000,000
Total Other Financing Sources (Uses)	\$ 18,000,000	\$ 18,000,000
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (5,749,735)	\$ (5,481,327)
Beginning Fund Balance	\$ 22,338,801	\$ 22,338,801
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 22,338,801	\$ 22,338,801
Ending Fund Balance	\$ 16,589,066	\$ 16,857,474
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 16,589,066	\$ 16,857,474
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 16,589,066	\$ 16,857,474

BONITA UNIFIED SCHOOL DISTRICT
SUMMARY GENERAL FUND
2025-26

	Budget 2025-26	First Interim 2025-26
LCFF	\$ 118,858,538	\$ 119,542,298
Federal Revenues	\$ 4,337,854	\$ 4,619,617
State Revenues	\$ 8,122,281	\$ 12,253,964
Other Local Revenues	\$ 13,213,300	\$ 13,878,800
Total Revenues	\$ 144,531,973	\$ 150,294,679
 Expenditures		
Certificated Salaries	\$ 69,339,197	\$ 69,400,453
Classified Salaries	\$ 25,651,080	\$ 26,482,646
Employee Benefits	\$ 36,960,493	\$ 37,510,694
Books and Supplies	\$ 4,854,215	\$ 7,500,401
Services and Other Operating	\$ 14,038,981	\$ 15,460,496
Capital Outlay	\$ 1,024,034	\$ 1,365,316
Other Outgo	\$ 2,500,050	\$ 2,499,829
Direct Support	\$ (368,582)	\$ (395,017)
Total Expenditures	\$ 153,999,468	\$ 159,824,818
 Excess (deficiency) of revenues over expenditures	\$ (9,467,495)	\$ (9,530,139)
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
 Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (9,467,495)	\$ (9,530,139)
 Beginning Fund Balance	\$ 41,578,727	\$ 41,578,727
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 41,578,727	\$ 41,578,727
Ending Fund Balance	\$ 32,111,232	\$ 32,048,588
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 94,199	\$ 94,200
Reserve for Prepaid Exp	\$ -	\$ 7,046
Desig for Econ Uncertainties	\$ 4,608,322	\$ 4,794,745
Board Approved Commitments	\$ 6,144,429	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 16,589,066	\$ 16,857,474
Undesignated	\$ 4,585,216	\$ 10,205,123
Total Ending Fund Balance	\$ 32,111,232	\$ 32,048,588

BONITA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2025-26

	Budget 2025-26	First Interim 2025-26
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 2,940,785	\$ 2,940,785
Total Revenues	\$ 2,940,785	\$ 2,940,785
 Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,626,702	\$ 1,634,568
Employee Benefits	\$ 996,464	\$ 1,005,721
Books and Supplies	\$ 127,021	\$ 123,921
Services and Other Operating	\$ 25,710	\$ 26,410
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ 2,400
Direct Support	\$ 164,888	\$ 164,888
Total Expenditures	\$ 2,940,785	\$ 2,957,908
 Excess (deficiency) of revenues over expenditures	\$ -	\$ (17,123)
 Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ (17,123)
 Beginning Fund Balance	\$ 523,537	\$ 523,537
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 523,537	\$ 523,537
Ending Fund Balance	\$ 523,537	\$ 506,414
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 523,537	\$ 506,414
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 523,537	\$ 506,414

BONITA UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
2025-26

	Budget 2025-26	First Interim 2025-26
LCFF	\$ -	\$ -
Federal Revenues	\$ 3,275,000	\$ 3,275,000
State Revenues	\$ 4,293,000	\$ 4,293,000
Other Local Revenues	\$ 120,000	\$ 120,000
Total Revenues	\$ 7,688,000	\$ 7,688,000
 Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,988,830	\$ 2,081,653
Employee Benefits	\$ 1,020,198	\$ 1,201,582
Books and Supplies	\$ 2,481,000	\$ 2,360,000
Services and Other Operating	\$ 188,515	\$ 354,015
Capital Outlay	\$ 525,000	\$ 480,500
Other Outgo	\$ 2,215	\$ 2,215
Direct Support	\$ 203,694	\$ 230,130
Total Expenditures	\$ 6,409,452	\$ 6,710,095
 Excess (deficiency) of revenues over expenditures	\$ 1,278,548	\$ 977,905
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
 Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 1,278,548	\$ 977,905
 Beginning Fund Balance	\$ 6,329,269	\$ 6,329,269
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 6,329,269	\$ 6,329,269
Ending Fund Balance	\$ 7,607,817	\$ 7,307,174
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 350,167	\$ 350,167
Legally Restricted Fund Balance	\$ 7,257,650	\$ 6,957,007
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 7,607,817	\$ 7,307,174

BONITA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND
2025-26

	Budget 2025-26	First Interim 2025-26
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ -	\$ -
Total Revenues	\$ -	\$ -
 Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ -	\$ -
 Excess (deficiency) of revenues over expenditures	\$ -	\$ -
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
 Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -
 Beginning Fund Balance	\$ 998,162	\$ 998,162
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 998,162	\$ 998,162
Ending Fund Balance	\$ 998,162	\$ 998,162
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 998,162	\$ 998,162
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 998,162	\$ 998,162

BONITA UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
2025-26

	Budget 2025-26	First Interim 2025-26
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 300,000	\$ 300,000
Total Revenues	\$ 300,000	\$ 300,000
 Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ 23,201
Services and Other Operating	\$ 50,000	\$ 50,000
Capital Outlay	\$ 125,000	\$ 294,010
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ 175,000	\$ 367,211
 Excess (deficiency) of revenues over expenditures	\$ 125,000	\$ (67,211)
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
 Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 125,000	\$ (67,211)
 Beginning Fund Balance	\$ 4,695,679	\$ 4,695,679
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 4,695,679	\$ 4,695,679
Ending Fund Balance	\$ 4,820,679	\$ 4,628,468
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,768,833	\$ 2,768,833
Legally Restricted Fund Balance	\$ 2,051,846	\$ 1,859,635
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 4,820,679	\$ 4,628,468

BONITA UNIFIED SCHOOL DISTRICT
CAPITAL PROJECTS FUND-BLENDED COMPONENTS

2025-26

	Budget 2025-26	First Interim 2025-26
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 850,000	\$ 850,000
Total Revenues	\$ 850,000	\$ 850,000
 Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 224,633	\$ 224,633
Employee Benefits	\$ 82,017	\$ 82,017
Books and Supplies	\$ 2,700	\$ 2,700
Services and Other Operating	\$ 629,374	\$ 629,374
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ 938,724	\$ 938,724
 Excess (deficiency) of revenues over expenditures	\$ (88,724)	\$ (88,724)
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
 Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (88,724)	\$ (88,724)
 Beginning Fund Balance	\$ 2,566,941	\$ 2,566,941
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,566,941	\$ 2,566,941
Ending Fund Balance	\$ 2,478,217	\$ 2,478,217
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,478,217	\$ 2,478,217
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 2,478,217	\$ 2,478,217

BONITA UNIFIED SCHOOL DISTRICT
SELF-INSURANCE FUND
2025-26

	Budget 2025-26	First Interim 2025-26
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 100,000	\$ 100,000
Total Revenues	\$ 100,000	\$ 100,000
 Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 222,564	\$ 232,322
Employee Benefits	\$ 109,263	\$ 112,825
Books and Supplies	\$ 60,000	\$ 46,680
Services and Other Operating	\$ 2,356,500	\$ 2,356,500
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ 2,748,327	\$ 2,748,327
 Excess (deficiency) of revenues over expenditures	\$ (2,648,327)	\$ (2,648,327)
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
 Excess (deficiency) of revenues over expenditures and other sources (uses)	<u><u>\$ (2,648,327)</u></u>	<u><u>\$ (2,648,327)</u></u>
 Beginning Fund Balance	\$ 8,523,252	\$ 8,523,252
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 8,523,252	\$ 8,523,252
Ending Fund Balance	\$ 5,874,925	\$ 5,874,925
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 4,876,767	\$ 4,876,767
Legally Restricted Fund Balance	\$ 998,158	\$ 998,158
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 5,874,925	\$ 5,874,925

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

Printed Name: _____

Title: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 03, 2025

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Jazmin Egas

Telephone: 909-971-8320 Ext. 5220

Title: Sr. Director, Fiscal Services

E-mail: egas@bonita.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	<input checked="" type="checkbox"/>	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	<input checked="" type="checkbox"/>	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		<input checked="" type="checkbox"/>
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	<input checked="" type="checkbox"/>	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	<input checked="" type="checkbox"/>	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		<input checked="" type="checkbox"/>
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		<input checked="" type="checkbox"/>
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		<input checked="" type="checkbox"/>
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		<input checked="" type="checkbox"/>
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	<input checked="" type="checkbox"/>	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	<input checked="" type="checkbox"/>	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	<input checked="" type="checkbox"/>	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> • If yes, have there been changes since budget adoption in OPEB liabilities? 		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> • If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	n/a
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3) 		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	9,368.20	9,368.20	9,368.20	9,368.20	0.00	0.0%
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)					0.00	
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)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	9,368.20	9,368.20	9,368.20	9,368.20	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	48.47	48.47	48.47	48.47	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs:					0.00	
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund					0.00	
(Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	48.47	48.47	48.47	48.47	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	9,416.67	9,416.67	9,416.67	9,416.67	0.00	0.0%
7. Adults in Correctional Facilities						
8. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA					0.00	
(Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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					0.00	
2. Charter School County Program Alternative						
Education ADA					0.00	
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
3. Charter School Funded County Program ADA					0.00	
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
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					0.00	
6. Charter School County Program Alternative						
Education ADA					0.00	
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
7. Charter School Funded County Program ADA					0.00	
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	118,858,538.00	119,542,298.00	13,672,216.43	119,542,298.00		0.00	0.0%
2) Federal Revenue	8100-8299	18,000.00	9,000.00	0.00	9,000.00		0.00	0.0%
3) Other State Revenue	8300-8599	2,163,181.00	2,263,548.00	371,497.00	2,263,548.00		0.00	0.0%
4) Other Local Revenue	8600-8799	2,772,903.00	3,418,402.17	972,449.85	3,418,404.00		1.83	0.0%
5) TOTAL, REVENUES		123,812,622.00	125,233,248.17	15,016,163.28	125,233,250.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	54,098,315.00	53,501,963.94	17,202,812.35	53,501,963.00		.94	0.0%
2) Classified Salaries	2000-2999	17,392,962.00	17,747,997.64	5,568,168.02	17,747,998.00		(.36)	0.0%
3) Employee Benefits	3000-3999	26,989,251.00	27,051,242.00	7,348,380.27	27,051,244.00		(2.00)	0.0%
4) Books and Supplies	4000-4999	2,676,603.00	3,792,175.23	823,268.64	3,792,176.00		(.77)	0.0%
5) Services and Other Operating Expenditures	5000-5999	7,307,423.00	8,455,014.81	3,511,178.33	8,455,017.00		(2.19)	0.0%
6) Capital Outlay	6000-6999	1,024,034.00	886,666.16	1,259,901.41	886,667.00		(.84)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	1,250,765.00	1,250,543.54	517,278.35	1,250,544.00		(.46)	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(1,208,971.00)	(1,403,547.80)	0.00	(1,403,547.00)		(.80)	0.0%
9) TOTAL, EXPENDITURES	7300-7399	109,530,382.00	111,282,055.52	36,230,987.37	111,282,062.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		14,282,240.00	13,951,192.65	(21,214,824.09)	13,951,188.00			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00		0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00		0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00		0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00		0.00	0.0%
3) Contributions	8980-8999	(18,000,000.00)	(18,000,000.00)	0.00	(18,000,000.00)		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(18,000,000.00)	(18,000,000.00)	0.00	(18,000,000.00)			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(3,717,760.00)	(4,048,807.35)	(21,214,824.09)	(4,048,812.00)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	19,239,926.32	19,239,926.32		19,239,926.32		0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		19,239,926.32	19,239,926.32		19,239,926.32			
d) Other Restatements	9795	0.00	0.00		0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		19,239,926.32	19,239,926.32		19,239,926.32			
2) Ending Balance, June 30 (E + F1e)		15,522,166.32	15,191,118.97		15,191,114.32			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	90,000.00	90,000.00		90,000.00			
Stores	9712	94,199.00	94,200.00		94,200.00			
Prepaid Items	9713	0.00	7,046.00		7,046.00			
All Others	9719	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted	9740		0.00	0.00		0.00		
c) Committed						0.00		
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		6,144,429.00	0.00		0.00		
e) Unassigned/Unappropriated	9789		4,608,322.00	4,794,745.00		4,794,745.00		
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amount	9790		4,585,216.32	10,205,127.97		10,205,123.32		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		70,016,694.00	54,363,414.00	6,825,603.00	54,363,414.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012		17,797,245.00	34,134,285.00	6,000,271.00	34,134,285.00	0.00	0.0%
State Aid - Prior Years	8019		0.00	0.00	(44,766.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021		52,173.00	52,173.00	0.00	52,173.00	0.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		136,634.00	136,634.00	103,109.64	136,634.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041		14,080,308.00	14,080,308.00	0.00	14,080,308.00	0.00	0.0%
Unsecured Roll Taxes	8042		387,577.00	387,577.00	314,086.44	387,577.00	0.00	0.0%
Prior Years' Taxes	8043		347,389.00	347,389.00	323,396.61	347,389.00	0.00	0.0%
Supplemental Taxes	8044		442,877.00	442,877.00	83,427.09	442,877.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		9,475,107.00	9,475,107.00	64,677.31	9,475,107.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		6,122,534.00	6,122,534.00	0.00	6,122,534.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	2,411.34	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		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	0.0%
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			118,858,538.00	119,542,298.00	13,672,216.43	119,542,298.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		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	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			118,858,538.00	119,542,298.00	13,672,216.43	119,542,298.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.00	0.00		
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00		
Donated Food Commodities	8221		0.00	0.00	0.00	0.00		
Forest Reserve Funds	8260		18,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
Flood Control Funds	8270		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	0.0%
FEMA	8281		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	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			18,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements	8550		463,590.00	463,590.00	0.00	463,590.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials	8560		1,679,591.00	1,779,958.00	0.00	1,779,958.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00		
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes								
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	20,000.00	20,000.00	371,497.00	20,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,163,181.00	2,263,548.00	371,497.00	2,263,548.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00		
Unsecured Roll	8616		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00		
Supplemental Taxes	8618		0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies	8631		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	0.0%
Food Service Sales	8634		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	0.0%
Leases and Rentals	8650		275,000.00	275,000.00	123,290.96	275,000.00	0.00	0.0%
Interest	8660		800,000.00	800,000.00	(1,158.82)	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		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	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		800,000.00	780,000.00	115,011.00	780,000.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00		
All Other Local Revenue	8699		897,903.00	1,563,402.17	735,306.71	1,563,404.00	1.83	0.0%
Tuition	8710		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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			2,772,903.00	3,418,402.17	972,449.85	3,418,404.00	1.83	0.0%
TOTAL, REVENUES			123,812,622.00	125,233,248.17	15,016,163.28	125,233,250.00	1.83	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		45,768,716.00	45,289,700.30	14,516,954.49	45,289,700.00	.30	0.0%
Certificated Pupil Support Salaries	1200		2,628,568.00	2,532,257.86	851,590.97	2,532,258.00	(.14)	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		5,631,531.00	5,609,951.00	1,833,181.37	5,609,951.00	0.00	0.0%
Other Certificated Salaries	1900		69,500.00	70,054.78	1,085.52	70,054.00	.78	0.0%
TOTAL, CERTIFICATED SALARIES			54,098,315.00	53,501,963.94	17,202,812.35	53,501,963.00	.94	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		1,359,060.00	1,586,625.74	446,007.07	1,586,626.00	(.26)	0.0%
Classified Support Salaries	2200		6,451,968.00	6,505,630.85	2,096,258.13	6,505,632.00	(1.15)	0.0%
Classified Supervisors' and Administrators' Salaries	2300		1,727,023.00	1,728,177.00	606,989.72	1,728,177.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		6,111,749.00	6,156,726.03	1,996,062.68	6,156,726.00	.03	0.0%
Other Classified Salaries	2900		1,743,162.00	1,770,838.02	422,850.42	1,770,837.00	1.02	0.0%
TOTAL, CLASSIFIED SALARIES			17,392,962.00	17,747,997.64	5,568,168.02	17,747,998.00	(.36)	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		9,931,906.00	9,967,120.01	3,252,739.25	9,967,119.00	1.01	0.0%
PERS	3201-3202		4,332,289.00	4,350,573.19	1,332,886.78	4,350,573.00	.19	0.0%
OASDI/Medicare/Alternative	3301-3302		2,167,609.00	2,179,030.58	656,316.63	2,179,033.00	(2.42)	0.0%
Health and Welfare Benefits	3401-3402		9,053,551.00	9,049,978.00	1,716,723.02	9,049,978.00	0.00	0.0%
Unemployment Insurance	3501-3502		36,027.00	36,049.72	10,727.04	36,048.00	1.72	0.0%
Workers' Compensation	3601-3602		1,419,227.00	1,419,848.50	410,137.88	1,419,851.00	(2.50)	0.0%
OPEB, Allocated	3701-3702		45,000.00	45,000.00	(31,878.57)	45,000.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		3,642.00	3,642.00	728.24	3,642.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,989,251.00	27,051,242.00	7,348,380.27	27,051,244.00	(2.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		1,000.00	13,829.67	2,303.34	13,831.00	(1.33)	0.0%
Materials and Supplies	4300		2,261,503.00	3,303,464.01	684,419.19	3,303,464.00	.01	0.0%
Noncapitalized Equipment	4400		414,100.00	474,881.55	136,546.11	474,881.00	.55	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,676,603.00	3,792,175.23	823,268.64	3,792,176.00	(.77)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		131,455.00	305,788.49	69,531.35	305,788.00	.49	0.0%
Dues and Memberships	5300		29,400.00	32,646.12	19,755.00	32,646.00	.12	0.0%
Insurance	5400-5450		195,000.00	195,000.00	0.00	195,000.00	0.00	0.0%
Operations and Housekeeping Services	5500		2,295,967.00	2,332,867.00	801,585.99	2,332,867.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,106,152.00	1,304,022.02	647,509.28	1,304,022.00	.02	0.0%
Transfers of Direct Costs	5710		(3,700.00)	(1,443.09)	(1,627.54)	(1,444.00)	.91	-0.1%
Transfers of Direct Costs - Interfund	5750		(2,700.00)	(2,700.00)	(357.89)	(2,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		3,019,719.00	3,740,304.27	1,771,529.64	3,740,308.00	(3.73)	0.0%
Communications	5900		536,130.00	548,530.00	203,252.50	548,530.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,307,423.00	8,455,014.81	3,511,178.33	8,455,017.00	(2.19)	0.0%
CAPITAL OUTLAY								
Land	6100		0.00	23,354.29	0.00	23,354.00	.29	0.0%
Land Improvements	6170		634,300.00	505,300.00	253,500.00	505,300.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		50,500.00	113,500.00	904,460.00	113,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		305,139.00	180,416.87	66,112.00	180,418.00	(1.13)	0.0%
Equipment Replacement	6500		34,095.00	64,095.00	35,829.41	64,095.00	0.00	0.0%
Lease Assets	6600		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	0.0%
TOTAL, CAPITAL OUTLAY			1,024,034.00	886,666.16	1,259,901.41	886,667.00	(.84)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict	7110		0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements	7130		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
Tuition, Excess Costs, and/or Deficit Payments	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools	7142		205,000.00	205,000.00	40,821.00	205,000.00	0.00	0.0%
Payments to County Offices	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
Transfers of Pass-Through Revenues	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Special Education SELPA Transfers of Apportionments	6500	7221						
To Districts or Charter Schools	6500	7222						
To County Offices	6500	7223						
To JPAs								
ROC/P Transfers of Apportionments	6360	7221						
To Districts or Charter Schools	6360	7222						
To County Offices	6360							

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	29,600.00	29,600.00	0.00	29,600.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest	7438		44,474.00	44,474.00	15,089.39	44,474.00	0.00	0.0%
Other Debt Service - Principal	7439		971,691.00	971,469.54	461,367.96	971,470.00	(.46)	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,250,765.00	1,250,543.54	517,278.35	1,250,544.00	(.46)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		(840,389.00)	(1,008,529.35)	0.00	(1,008,529.00)	(.35)	0.0%
Transfers of Indirect Costs - Interfund	7350		(368,582.00)	(395,018.45)	0.00	(395,018.00)	(.45)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,208,971.00)	(1,403,547.80)	0.00	(1,403,547.00)	(.80)	0.0%
TOTAL, EXPENDITURES			109,530,382.00	111,282,055.52	36,230,987.37	111,282,062.00	(6.48)	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		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	0.0%
Other Authorized Interfund Transfers In	8919		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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		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	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		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	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Rearranged LEAs	8965		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	0.0%
Proceeds from Leases	8972		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	0.0%
Proceeds from SBITAS	8974		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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs	7651		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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		(18,000,000.00)	(18,000,000.00)	0.00	(18,000,000.00)	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,000,000.00)	(18,000,000.00)	0.00	(18,000,000.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,000,000.00)	(18,000,000.00)	0.00	(18,000,000.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		4,319,854.00	4,610,615.62	272,706.45	4,610,617.00	1.38	0.0%
3) Other State Revenue	8300-8599		5,959,100.00	9,990,416.31	3,851,296.00	9,990,416.00	(.31)	0.0%
4) Other Local Revenue	8600-8799		10,440,397.00	10,460,397.00	1,996,859.93	10,460,396.00	(1.00)	0.0%
5) TOTAL, REVENUES			20,719,351.00	25,061,428.93	6,120,862.38	25,061,429.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		15,240,882.00	15,898,490.00	5,008,167.44	15,898,490.00	0.00	0.0%
2) Classified Salaries	2000-2999		8,258,118.00	8,734,646.98	2,218,299.74	8,734,648.00	(1.02)	0.0%
3) Employee Benefits	3000-3999		9,971,242.00	10,459,451.72	2,478,580.97	10,459,450.00	1.72	0.0%
4) Books and Supplies	4000-4999		2,177,612.00	3,708,223.35	521,604.70	3,708,225.00	(1.65)	0.0%
5) Services and Other Operating Expenditures	5000-5999		6,731,558.00	7,006,433.55	1,937,163.12	7,005,479.00	954.55	0.0%
6) Capital Outlay	6000-6999		0.00	478,649.33	104,760.51	478,649.00	.33	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299							
	7400-7499		1,249,285.00	1,249,285.00	592.02	1,249,285.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		840,389.00	1,008,529.35	0.00	1,008,530.00	(.65)	0.0%
9) TOTAL, EXPENDITURES			44,469,086.00	48,543,709.28	12,269,168.50	48,542,756.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,749,735.00)	(23,482,280.35)	(6,148,306.12)	(23,481,327.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,000,000.00	18,000,000.00	0.00	18,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,749,735.00)	(5,482,280.35)	(6,148,306.12)	(5,481,327.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		22,338,801.07	22,338,801.07		22,338,801.07	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,338,801.07	22,338,801.07		22,338,801.07		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,338,801.07	22,338,801.07		22,338,801.07		
2) Ending Balance, June 30 (E + F1e)			16,589,066.07	16,856,520.72		16,857,474.07		
Components of Ending Fund Balance								
a) Nonspendable	9711		0.00	0.00		0.00		
Revolving Cash							0.00	
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted	9740		17,077,805.90	16,856,520.72		16,857,476.21		
c) Committed						0.00		
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		(488,739.83)	0.00		(2.14)		
LCFF SOURCES								
Principal Apportionment								
Slate Aid - Current Year	8011		0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012		0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions	8021		0.00	0.00	0.00	0.00		
Timber Yield Tax	8022		0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes	8041		0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8042		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043		0.00	0.00	0.00	0.00		
Supplemental Taxes	8044		0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,110,206.00	2,110,206.00	0.00	2,110,206.00	0.00	0.0%
Special Education Discretionary Grants		8182	167,537.00	167,537.00	3,552.42	167,537.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,084,991.00	1,269,325.43	89,378.97	1,269,327.00	1.57	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	190,435.00	241,637.33	22,740.00	241,637.00	(.33)	0.0%
Title III, Immigrant Student Program	4201	8290	15,989.00	24,636.00	403.00	24,636.00	0.00	0.0%
Title III, English Learner Program	4203	8290	67,600.00	103,250.67	4,665.00	103,251.00	.33	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	558,583.00	571,845.19	128,775.00	571,845.00	(.19)	0.0%
Career and Technical Education	3500-3599	8290	58,987.00	56,652.00	23,192.06	56,652.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	65,526.00	65,526.00	0.00	65,526.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,319,854.00	4,610,615.62	272,706.45	4,610,617.00	1.38	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	760,920.00	760,920.00	0.00	760,920.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	2,810,264.00	2,297,779.00	643,378.00	2,297,779.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00		
Career Technical Education Incentive Grant Program	6387	8590	370,000.00	493,770.08	0.00	493,770.00	(.08)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0,00	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	0,00	0,0%
Arts and Music in Schools (Prop 28)	6770	8590	573,798.00	1,516,970.00	543,739.00	1,516,970.00	0,00	0,0%
Specialized Secondary	7370	8590	0,00	0,00	0,00	0,00	0,00	0,0%
American Indian Early Childhood Education	7210	8590	0,00	0,00	0,00	0,00	0,00	0,0%
All Other State Revenue	All Other	8590	1,444,118.00	4,920,977.23	2,664,179.00	4,920,977.00	(.23)	0,0%
TOTAL, OTHER STATE REVENUE			5,959,100.00	9,990,416.31	3,851,296.00	9,990,416.00	(.31)	0,0%
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	0,0%
Unsecured Roll		8616	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	0,0%
Supplemental Taxes		8618	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	0,0%
Other		8622	0,00	0,00	0,00	0,00	0,00	0,0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0,00	0,00	0,00	0,00	0,00	0,0%
Penalties and Interest From Delinquent Non-LCFF Taxes		8629	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	0,0%
Sale of Publications		8632	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	0,0%
All Other Sales		8639	0,00	0,00	0,00	0,00	0,00	0,0%
Leases and Rentals		8650	0,00	0,00	0,00	0,00	0,00	0,0%
Interest		8660	0,00	0,00	0,00	0,00	0,00	0,0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0,00	0,00	0,00	0,00		
Transportation Fees From Individuals		8675	0,00	0,00	0,00	0,00	0,00	0,0%
Interagency Services		8677	0,00	0,00	0,00	0,00	0,00	0,0%
Mitigation/Developer Fees		8681	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Fees and Contracts		8689	40,000.00	40,000.00	31,530.00	40,000.00	0,00	0,0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0,00	0,00	0,00	0,00		
Pass-Through Revenues From Local Sources		8697	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Local Revenue		8699	405,000.00	425,000.00	58,131.61	425,000.00	0,00	0,0%
Tuition		8710	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	0,0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	9,995,397.00	9,995,397.00	1,907,198.32	9,995,396.00	(1.00)	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			10,440,397.00	10,460,397.00	1,996,859.93	10,460,396.00	(1.00)	0.0%
TOTAL, REVENUES			20,719,351.00	25,061,428.93	6,120,862.38	25,061,429.00	.07	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		11,002,929.00	11,680,856.00	3,597,408.50	11,680,856.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		2,989,375.00	2,954,376.00	975,951.79	2,954,376.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		230,785.00	245,465.00	95,263.15	245,465.00	0.00	0.0%
Other Certificated Salaries	1900		1,017,793.00	1,017,793.00	339,544.00	1,017,793.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,240,882.00	15,898,490.00	5,008,167.44	15,898,490.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		4,978,388.00	5,391,916.22	1,380,028.97	5,391,917.00	(.78)	0.0%
Classified Support Salaries	2200		1,218,526.00	1,216,935.00	305,698.14	1,216,935.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		211,146.00	211,146.00	70,155.00	211,146.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		420,908.00	423,601.00	140,247.58	423,601.00	0.00	0.0%
Other Classified Salaries	2900		1,429,150.00	1,491,048.76	322,170.05	1,491,049.00	(.24)	0.0%
TOTAL, CLASSIFIED SALARIES			8,258,118.00	8,734,646.98	2,218,299.74	8,734,648.00	(1.02)	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		2,810,838.00	2,938,953.00	928,366.84	2,938,953.00	0.00	0.0%
PERS	3201-3202		2,244,076.00	2,332,214.00	576,068.89	2,332,214.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		867,949.00	904,483.61	240,878.89	904,483.00	.61	0.0%
Health and Welfare Benefits	3401-3402		3,566,244.00	3,780,802.00	599,669.13	3,780,802.00	0.00	0.0%
Unemployment Insurance	3501-3502		11,948.00	12,472.64	3,524.84	12,472.00	.64	0.0%
Workers' Compensation	3601-3602		470,187.00	490,526.47	130,072.38	490,526.00	.47	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,971,242.00	10,459,451.72	2,478,580.97	10,459,450.00	1.72	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		1,110,920.00	289,620.24	176,685.69	289,620.00	.24	0.0%
Books and Other Reference Materials	4200		58,000.00	47,500.00	8,256.99	47,500.00	0.00	0.0%
Materials and Supplies	4300		830,692.00	3,093,873.84	228,591.09	3,093,877.00	(3.16)	0.0%
Noncapitalized Equipment	4400		178,000.00	277,229.27	108,070.93	277,228.00	1.27	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,177,612.00	3,708,223.35	521,604.70	3,708,225.00	(1.65)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		1,001,782.00	1,001,782.00	0.00	1,001,782.00	0.00	0.0%
Travel and Conferences	5200		73,131.00	128,653.47	19,966.94	128,652.00	1.47	0.0%
Dues and Memberships	5300		0.00	355.00	200.00	355.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		2,874.00	13,474.00	820.29	13,474.00	0.00	0.0%
Transfers of Direct Costs	5710		3,700.00	1,444.28	1,627.54	1,444.00	.28	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		5,630,153.00	5,840,806.80	1,912,286.96	5,839,854.00	952.80	0.0%
Communications	5900		19,918.00	19,918.00	2,261.39	19,918.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,731,558.00	7,006,433.55	1,937,163.12	7,005,479.00	954.55	0.0%
CAPITAL OUTLAY								
Land	6100		0.00	98,736.00	3,608.00	98,736.00	0.00	0.0%
Land Improvements	6170		0.00	108,730.00	25,640.00	108,730.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	210,574.30	30,900.00	210,574.00	.30	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	60,609.03	44,612.51	60,609.00	.03	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	478,649.33	104,760.51	478,649.00	.33	0.0%
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	0.0%
State Special Schools	7130		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		1,247,513.00	1,247,513.00	0.00	1,247,513.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		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	0.0%
To County Offices	7212		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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	1,772.00	1,772.00	592.02	1,772.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,249,285.00	1,249,285.00	592.02	1,249,285.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		840,389.00	1,008,529.35	0.00	1,008,530.00	(.65)	0.0%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			840,389.00	1,008,529.35	0.00	1,008,530.00	(.65)	0.0%
TOTAL, EXPENDITURES			44,469,086.00	48,543,709.28	12,269,168.50	48,542,756.00	953.28	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		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		
Other Authorized Interfund Transfers In	8919		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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		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	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		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	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets	8953		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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		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	0.0%
Proceeds from Lease Revenue Bonds	8973		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	0.0%
All Other Financing Sources	8979		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	0.0%
USES								

Bonita Unified
Los Angeles County

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

19 64329 0000000
Form 011
G81Z7WC5TU(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs	7651		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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	118,858,538.00	119,542,298.00	13,672,216.43	119,542,298.00		0.00	0.0%
2) Federal Revenue	8100-8299	4,337,854.00	4,619,615.62	272,706.45	4,619,617.00		1.38	0.0%
3) Other State Revenue	8300-8599	8,122,281.00	12,253,964.31	4,222,793.00	12,253,964.00		(.31)	0.0%
4) Other Local Revenue	8600-8799	13,213,300.00	13,878,799.17	2,969,309.78	13,878,800.00		.83	0.0%
5) TOTAL, REVENUES		144,531,973.00	150,294,677.10	21,137,025.66	150,294,679.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	69,339,197.00	69,400,453.94	22,210,979.79	69,400,453.00		.94	0.0%
2) Classified Salaries	2000-2999	25,651,080.00	26,482,644.62	7,786,467.76	26,482,646.00		(1.38)	0.0%
3) Employee Benefits	3000-3999	36,960,493.00	37,510,693.72	9,826,961.24	37,510,694.00		(.28)	0.0%
4) Books and Supplies	4000-4999	4,854,215.00	7,500,398.58	1,344,873.34	7,500,401.00		(2.42)	0.0%
5) Services and Other Operating Expenditures	5000-5999	14,038,981.00	15,461,448.36	5,448,341.45	15,460,496.00		952.36	0.0%
6) Capital Outlay	6000-6999	1,024,034.00	1,365,315.49	1,364,661.92	1,365,316.00		(.51)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	2,500,050.00	2,499,828.54	517,870.37	2,499,829.00		(.46)	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(368,582.00)	(395,018.45)	0.00	(395,017.00)		(1.45)	0.0%
9) TOTAL, EXPENDITURES	7300-7399	153,999,468.00	159,825,764.80	48,500,155.87	159,824,818.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
		(9,467,495.00)	(9,531,087.70)	(27,363,130.21)	(9,530,139.00)			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00		0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00		0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00		0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00		0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(9,467,495.00)	(9,531,087.70)	(27,363,130.21)	(9,530,139.00)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	41,578,727.39	41,578,727.39			41,578,727.39	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		41,578,727.39	41,578,727.39			41,578,727.39		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		41,578,727.39	41,578,727.39			41,578,727.39		
2) Ending Balance, June 30 (E + F1e)		32,111,232.39	32,047,639.69			32,048,588.39		
Components of Ending Fund Balance								
a) Nonspendable						90,000.00		
Revolving Cash	9711	90,000.00	90,000.00			94,200.00		
Stores	9712	94,199.00	94,200.00			7,046.00		
Prepaid Items	9713	0.00	7,046.00			0.00		
All Others	9719	0.00	0.00					

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted	9740		17,077,805.90	16,856,520.72		16,857,476.21		
c) Committed						0.00		
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		6,144,429.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		4,608,322.00	4,794,745.00		4,794,745.00		
Unassigned/Unappropriated Amount	9790		4,096,476.49	10,205,127.97		10,205,121.18		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		70,016,694.00	54,363,414.00	6,825,603.00	54,363,414.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012		17,797,245.00	34,134,285.00	6,000,271.00	34,134,285.00	0.00	0.0%
State Aid - Prior Years	8019		0.00	0.00	(44,766.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021		52,173.00	52,173.00	0.00	52,173.00	0.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		136,634.00	136,634.00	103,109.64	136,634.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041		14,080,308.00	14,080,308.00	0.00	14,080,308.00	0.00	0.0%
Unsecured Roll Taxes	8042		387,577.00	387,577.00	314,086.44	387,577.00	0.00	0.0%
Prior Years' Taxes	8043		347,389.00	347,389.00	323,396.61	347,389.00	0.00	0.0%
Supplemental Taxes	8044		442,877.00	442,877.00	83,427.09	442,877.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		9,475,107.00	9,475,107.00	64,677.31	9,475,107.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		6,122,534.00	6,122,534.00	0.00	6,122,534.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	2,411.34	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		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	0.0%
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			118,858,538.00	119,542,298.00	13,672,216.43	119,542,298.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		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	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			118,858,538.00	119,542,298.00	13,672,216.43	119,542,298.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		2,110,206.00	2,110,206.00	0.00	2,110,206.00	0.00	0.0%
Special Education Discretionary Grants	8182		167,537.00	167,537.00	3,552.42	167,537.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	18,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,084,991.00	1,269,325.43	89,378.97	1,269,327.00	1.57	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	190,435.00	241,637.33	22,740.00	241,637.00	(.33)	0.0%
Title III, Immigrant Student Program	4201	8290	15,989.00	24,636.00	403.00	24,636.00	0.00	0.0%
Title III, English Learner Program	4203	8290	67,600.00	103,250.67	4,665.00	103,251.00	.33	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	558,583.00	571,845.19	128,775.00	571,845.00	(.19)	0.0%
Career and Technical Education	3500-3599	8290	58,987.00	56,652.00	23,192.06	56,652.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	65,526.00	65,526.00	0.00	65,526.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,337,854.00	4,619,615.62	272,706.45	4,619,617.00	1.38	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	463,590.00	463,590.00	0.00	463,590.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,440,511.00	2,540,878.00	0.00	2,540,878.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	2,810,264.00	2,297,779.00	643,378.00	2,297,779.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	370,000.00	493,770.08	0.00	493,770.00	(.08)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	573,798.00	1,516,970.00	543,739.00	1,516,970.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,464,118.00	4,940,977.23	3,035,676.00	4,940,977.00	(.23)	0.0%
TOTAL, OTHER STATE REVENUE			8,122,281.00	12,253,964.31	4,222,793.00	12,253,964.00	(.31)	0.0%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	275,000.00	275,000.00	123,290.96	275,000.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	(1,158.82)	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	800,000.00	780,000.00	115,011.00	780,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	40,000.00	40,000.00	31,530.00	40,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,302,903.00	1,988,402.17	793,438.32	1,988,404.00	1.83	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments			Special Education SELPA Transfers					

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	9,995,397.00	9,995,397.00	1,907,198.32	9,995,396.00	(1.00)	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			13,213,300.00	13,878,799.17	2,969,309.78	13,878,800.00	.83	0.0%
TOTAL, REVENUES			144,531,973.00	150,294,677.10	21,137,025.66	150,294,679.00	1.90	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		56,771,645.00	56,970,556.30	18,114,362.99	56,970,556.00	.30	0.0%
Certificated Pupil Support Salaries	1200		5,617,943.00	5,486,633.86	1,827,542.76	5,486,634.00	(.14)	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		5,862,316.00	5,855,416.00	1,928,444.52	5,855,416.00	0.00	0.0%
Other Certificated Salaries	1900		1,087,293.00	1,087,847.78	340,629.52	1,087,847.00	.78	0.0%
TOTAL, CERTIFICATED SALARIES			69,339,197.00	69,400,453.94	22,210,979.79	69,400,453.00	.94	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		6,337,448.00	6,978,541.96	1,826,036.04	6,978,543.00	(1.04)	0.0%
Classified Support Salaries	2200		7,670,494.00	7,722,565.85	2,401,956.27	7,722,567.00	(1.15)	0.0%
Classified Supervisors' and Administrators' Salaries	2300		1,938,169.00	1,939,323.00	677,144.72	1,939,323.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		6,532,657.00	6,580,327.03	2,136,310.26	6,580,327.00	.03	0.0%
Other Classified Salaries	2900		3,172,312.00	3,261,886.78	745,020.47	3,261,886.00	.78	0.0%
TOTAL, CLASSIFIED SALARIES			25,651,080.00	26,482,644.62	7,786,467.76	26,482,646.00	(1.38)	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		12,742,744.00	12,906,073.01	4,181,106.09	12,906,072.00	1.01	0.0%
PERS	3201-3202		6,576,365.00	6,682,787.19	1,908,955.67	6,682,787.00	.19	0.0%
OASDI/Medicare/Alternative	3301-3302		3,035,558.00	3,083,514.19	897,195.52	3,083,516.00	(1.81)	0.0%
Health and Welfare Benefits	3401-3402		12,619,795.00	12,830,780.00	2,316,392.15	12,830,780.00	0.00	0.0%
Unemployment Insurance	3501-3502		47,975.00	48,522.36	14,251.88	48,520.00	2.36	0.0%
Workers' Compensation	3601-3602		1,889,414.00	1,910,374.97	540,210.26	1,910,377.00	(2.03)	0.0%
OPEB, Allocated	3701-3702		45,000.00	45,000.00	(31,878.57)	45,000.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		3,642.00	3,642.00	728.24	3,642.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,960,493.00	37,510,693.72	9,826,961.24	37,510,694.00	(.28)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		1,110,920.00	289,620.24	176,685.69	289,620.00	.24	0.0%
Books and Other Reference Materials	4200		59,000.00	61,329.67	10,560.33	61,331.00	(1.33)	0.0%
Materials and Supplies	4300		3,092,195.00	6,397,337.85	913,010.28	6,397,341.00	(3.15)	0.0%
Noncapitalized Equipment	4400		592,100.00	752,110.82	244,617.04	752,109.00	1.82	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,854,215.00	7,500,398.58	1,344,873.34	7,500,401.00	(2.42)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		1,001,782.00	1,001,782.00	0.00	1,001,782.00	0.00	0.0%
Travel and Conferences	5200		204,586.00	434,441.96	89,498.29	434,440.00	1.96	0.0%
Dues and Memberships	5300		29,400.00	33,001.12	19,955.00	33,001.00	.12	0.0%
Insurance	5400-5450		195,000.00	195,000.00	0.00	195,000.00	0.00	0.0%
Operations and Housekeeping Services	5500		2,295,967.00	2,332,867.00	801,585.99	2,332,867.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,109,026.00	1,317,496.02	648,329.57	1,317,496.00	.02	0.0%
Transfers of Direct Costs	5710		0.00	1.19	0.00	0.00	1.19	100.0%
Transfers of Direct Costs - Interfund	5750		(2,700.00)	(2,700.00)	(357.89)	(2,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		8,649,872.00	9,581,111.07	3,683,816.60	9,580,162.00	949.07	0.0%
Communications	5900		556,048.00	568,448.00	205,513.89	568,448.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,038,981.00	15,461,448.36	5,448,341.45	15,460,496.00	952.36	0.0%
CAPITAL OUTLAY								
Land	6100		0.00	122,090.29	3,608.00	122,090.00	.29	0.0%
Land Improvements	6170		634,300.00	614,030.00	279,140.00	614,030.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		50,500.00	324,074.30	935,360.00	324,074.00	.30	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		305,139.00	241,025.90	110,724.51	241,027.00	(1.10)	0.0%
Equipment Replacement	6500		34,095.00	64,095.00	35,829.41	64,095.00	0.00	0.0%
Lease Assets	6600		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	0.0%
TOTAL, CAPITAL OUTLAY			1,024,034.00	1,365,315.49	1,364,661.92	1,365,316.00	(.51)	0.0%
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	0.0%
State Special Schools	7130		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		1,247,513.00	1,247,513.00	0.00	1,247,513.00	0.00	0.0%
Payments to County Offices	7142		205,000.00	205,000.00	40,821.00	205,000.00	0.00	0.0%
Payments to JPAs	7143		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	0.0%
To County Offices	7212		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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	29,600.00	29,600.00	0.00	29,600.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest	7438		44,474.00	44,474.00	15,089.39	44,474.00	0.00	0.0%
Other Debt Service - Principal	7439		973,463.00	973,241.54	461,959.98	973,242.00	(.46)	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,500,050.00	2,499,828.54	517,870.37	2,499,829.00	(.46)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		0.00	0.00	0.00	1.00		
Transfers of Indirect Costs - Interfund	7350		(368,582.00)	(395,018.45)	0.00	(395,018.00)	(.45)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(368,582.00)	(395,018.45)	0.00	(395,017.00)	(1.45)	0.0%
TOTAL, EXPENDITURES			153,999,468.00	159,825,764.80	48,500,155.87	159,824,818.00	946.80	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		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	0.0%
Other Authorized Interfund Transfers In	8919		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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		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	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		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	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		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	0.0%
Proceeds from Leases	8972		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	0.0%
Proceeds from SBITAs	8974		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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs	7651							
			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	2,296,123.46
6019	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	1,961,866.00
6300	Lottery: Instructional Materials	1,651,295.07
6387	Career Technical Education Incentive Grant Program	952.00
6546	Mental Health-Related Services	3,432.00
6547	Special Education Early Intervention Preschool Grant	913,291.31
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,144.17
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,517,177.77
7311	Classified School Employee Professional Development Block Grant	.44
7399	LCFF Equity Multiplier	50,535.00
7435	Learning Recovery Emergency Block Grant	385,897.06
9010	Other Restricted Local	8,074,761.93
Total, Restricted Balance		16,857,476.21

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C/A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	119,542,298.00	3.04%	123,181,222.00	3.40%	127,371,569.00
2. Federal Revenues	8100-8299	9,000.00	0.00%	9,000.00	0.00%	9,000.00
3. Other State Revenues	8300-8599	2,263,548.00	3.02%	2,331,907.00	3.42%	2,411,658.00
4. Other Local Revenues	8600-8799	3,418,404.00	(10.36%)	3,064,193.00	0.00%	3,064,193.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(18,000,000.00)	0.00%	(18,000,000.00)	0.00%	(18,000,000.00)
6. Total (Sum lines A1 thru A5c)		107,233,250.00	3.13%	110,586,322.00	3.86%	114,856,420.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			53,501,963.00			54,461,840.00
b. Step & Column Adjustment			959,877.00			504,275.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,501,963.00	1.79%	54,461,840.00	93%	54,966,115.00
2. Classified Salaries						
a. Base Salaries			17,747,998.00			18,686,814.00
b. Step & Column Adjustment			938,816.00			61,483.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,747,998.00	5.29%	18,686,814.00	.33%	18,748,297.00
3. Employee Benefits	3000-3999	27,051,244.00	4.31%	28,215,849.00	1.06%	28,513,544.00
4. Books and Supplies	4000-4999	3,792,176.00	(24.08%)	2,878,935.00	2.72%	2,957,242.00
5. Services and Other Operating Expenditures	5000-5999	8,455,017.00	8.94%	9,211,301.00	2.72%	9,461,849.00
6. Capital Outlay	6000-6999	886,667.00	0.00%	886,667.00	0.00%	886,667.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,250,544.00	0.00%	1,250,544.00	0.00%	1,250,544.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,403,547.00)	0.00%	(1,403,547.00)	0.00%	(1,403,547.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		111,282,062.00	2.61%	114,188,403.00	1.04%	115,380,711.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,048,812.00)		(3,602,081.00)		(524,291.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,239,926.32		15,191,114.32		11,589,033.32
2. Ending Fund Balance (Sum lines C and D1)		15,191,114.32		11,589,033.32		11,064,742.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	191,246.00		184,200.00		184,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,794,745.00		4,624,296.00		4,666,302.00

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	10,205,123.32		6,780,537.32		6,214,240.32
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,191,114.32		11,589,033.32		11,064,742.32
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,794,745.00		4,624,296.00		4,666,302.00
c. Unassigned/Unappropriated	9790	10,205,123.32		6,780,537.32		6,214,240.32
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		14,999,868.32		11,404,833.32		10,880,542.32
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	4,610,617.00	0.00%	4,610,617.00	0.00%	4,610,617.00
3. Other State Revenues	8300-8599	9,990,416.00	(31.10%)	6,883,776.00	3.02%	7,091,666.00
4. Other Local Revenues	8600-8799	10,460,396.00	0.00%	10,460,396.00	0.00%	10,460,396.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	18,000,000.00	0.00%	18,000,000.00	0.00%	18,000,000.00
6. Total (Sum lines A1 thru A5c)		43,061,429.00	(7.21%)	39,954,789.00	.52%	40,162,679.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			15,898,490.00			14,776,150.00
b. Step & Column Adjustment			(1,122,340.00)			196,495.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,898,490.00	(7.06%)	14,776,150.00	1.33%	14,972,645.00
2. Classified Salaries						
a. Base Salaries			8,734,648.00			8,066,128.00
b. Step & Column Adjustment			(668,520.00)			91,890.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,734,648.00	(7.65%)	8,066,128.00	1.14%	8,158,018.00
3. Employee Benefits	3000-3999	10,459,450.00	(7.50%)	9,675,247.00	1.87%	9,856,442.00
4. Books and Supplies	4000-4999	3,708,225.00	(10.75%)	3,309,607.00	(7.91%)	3,047,917.00
5. Services and Other Operating Expenditures	5000-5999	7,005,479.00	(73.31%)	1,869,841.00	0.00%	1,869,841.00
6. Capital Outlay	6000-6999	478,649.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,249,285.00	0.00%	1,249,285.00	0.00%	1,249,285.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,008,530.00	0.00%	1,008,531.00	0.00%	1,008,531.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		48,542,756.00	(17.69%)	39,954,789.00	.52%	40,162,679.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,481,327.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		22,338,801.07		16,857,474.07		16,857,474.07
2. Ending Fund Balance (Sum lines C and D1)		16,857,474.07		16,857,474.07		16,857,474.07
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	16,857,476.21		16,857,474.07		16,857,474.07
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	(2,14)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,857,474.07		16,857,474.07		16,857,474.07
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District moved Learning Recovery Emergency Block Grant salary and benefits expenditures to Unrestricted funds for the year 2026-27.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	119,542,298.00	3.04%	123,181,222.00	3.40%	127,371,569.00
2. Federal Revenues	8100-8299	4,619,617.00	0.00%	4,619,617.00	0.00%	4,619,617.00
3. Other State Revenues	8300-8599	12,253,964.00	(24.79%)	9,215,683.00	3.12%	9,503,324.00
4. Other Local Revenues	8600-8799	13,878,800.00	(2.55%)	13,524,589.00	0.00%	13,524,589.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		150,294,679.00	.16%	150,541,111.00	2.97%	155,019,099.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				69,400,453.00		69,237,990.00
b. Step & Column Adjustment				(162,463.00)		700,770.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	69,400,453.00	(.23%)	69,237,990.00	1.01%	69,938,760.00
2. Classified Salaries						
a. Base Salaries				26,482,646.00		26,752,942.00
b. Step & Column Adjustment				270,296.00		153,373.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,482,646.00	1.02%	26,752,942.00	.57%	26,906,315.00
3. Employee Benefits	3000-3999	37,510,694.00	1.01%	37,891,096.00	1.26%	38,369,986.00
4. Books and Supplies	4000-4999	7,500,401.00	(17.49%)	6,188,542.00	(2.96%)	6,005,159.00
5. Services and Other Operating Expenditures	5000-5999	15,460,496.00	(28.33%)	11,081,142.00	2.26%	11,331,690.00
6. Capital Outlay	6000-6999	1,365,316.00	(35.06%)	886,667.00	0.00%	886,667.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,499,829.00	0.00%	2,499,829.00	0.00%	2,499,829.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(395,017.00)	0.00%	(395,016.00)	0.00%	(395,016.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		159,824,818.00	(3.55%)	154,143,192.00	.91%	155,543,390.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,530,139.00)		(3,602,081.00)		(524,291.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		41,578,727.39		32,048,588.39		28,446,507.39
2. Ending Fund Balance (Sum lines C and D1)		32,048,588.39		28,446,507.39		27,922,216.39
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	191,246.00		184,200.00		184,200.00
b. Restricted	9740	16,857,476.21		16,857,474.07		16,857,474.07
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,794,745.00		4,624,296.00		4,666,302.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	10,205,121.18		6,780,537.32		6,214,240.32
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,048,588.39		28,446,507.39		27,922,216.39
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,794,745.00		4,624,296.00		4,666,302.00
c. Unassigned/Unappropriated	9790	10,205,123.32		6,780,537.32		6,214,240.32
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.14)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		14,999,866.18		11,404,833.32		10,880,542.32
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.39%		7.40%		7.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		No				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
a. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		0.00		0.00		0.00
b. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		9,368.20		9,368.20		9,368.20
c. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		159,824,818.00		154,143,192.00		155,543,390.00
d. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		0.00		0.00		0.00
e. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		159,824,818.00		154,143,192.00		155,543,390.00
f. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		3%		3%		3%
g. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		4,794,744.54		4,624,295.76		4,666,301.70
h. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		0.00		0.00		0.00
i. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		4,794,744.54		4,624,295.76		4,666,301.70
j. Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E		YES		YES		YES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		2,940,785.00	2,940,785.00	593,339.14	2,940,785.00	0.00	0.0%
5) TOTAL, REVENUES			2,940,785.00	2,940,785.00	593,339.14	2,940,785.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,626,702.00	1,634,568.00	497,298.84	1,634,568.00	0.00	0.0%
3) Employee Benefits	3000-3999		996,464.00	1,005,721.00	220,611.42	1,005,721.00	0.00	0.0%
4) Books and Supplies	4000-4999		127,021.00	123,921.00	37,520.68	123,921.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		25,710.00	26,410.00	22,457.92	26,410.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7499		0.00	2,400.00	532.52	2,400.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		164,888.00	164,888.00	0.00	164,888.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,940,785.00	2,957,908.00	778,421.38	2,957,908.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(17,123.00)	(185,082.24)	(17,123.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	(17,123.00)	(185,082.24)	(17,123.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		523,536.62	523,536.62		523,536.62	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			523,536.62	523,536.62		523,536.62		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			523,536.62	523,536.62		523,536.62		
2) Ending Balance, June 30 (E + F1e)			523,536.62	506,413.62		506,413.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	523,536.62	506,413.62			506,413.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00			0.00		
FEDERAL REVENUE								
Child Nutrition Programs	8220	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		All Other	8290	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE				0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments	8530	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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE				0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631	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%
Interest	8660	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00	0.0%
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								
Child Development Parent Fees	8673	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699	2,936,785.00	2,936,785.00	593,339.14	2,936,785.00	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			2,940,785.00	2,940,785.00	593,339.14	2,940,785.00	0.00	0.0%
TOTAL, REVENUES			2,940,785.00	2,940,785.00	593,339.14	2,940,785.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200	212,112.00	212,208.00	74,547.46	212,208.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	61,589.00	62,182.00	21,140.26	62,182.00	0.00	0.00	0.0%
Other Classified Salaries	2900	1,353,001.00	1,360,178.00	401,611.12	1,360,178.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		1,626,702.00	1,634,568.00	497,298.84	1,634,568.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS	3201-3202	420,381.00	418,077.00	126,984.85	418,077.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	122,977.00	123,176.00	36,955.62	123,176.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	419,694.00	430,894.00	47,472.84	430,894.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	843.00	848.00	245.39	848.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	32,569.00	32,726.00	8,952.72	32,726.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		996,464.00	1,005,721.00	220,611.42	1,005,721.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	127,021.00	123,321.00	33,870.46	123,321.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	600.00	3,650.22	600.00	0.00	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		127,021.00	123,921.00	37,520.68	123,921.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	1,000.00	1,000.00	271.91	1,000.00	0.00	0.00	0.0%
Dues and Memberships	5300	130.00	130.00	0.00	130.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	250.00	950.00	56.91	950.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	2,100.00	2,100.00	322.37	2,100.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures	5800	22,230.00	22,230.00	21,806.73	22,230.00	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		25,710.00	26,410.00	22,457.92	26,410.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	2,400.00	532.52	2,400.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	2,400.00	532.52	2,400.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350	164,888.00	164,888.00	0.00	164,888.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		164,888.00	164,888.00	0.00	164,888.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		2,940,785.00	2,957,908.00	778,421.38	2,957,908.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund	8911		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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	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	0.0%
Proceeds from Leases	8972		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	0.0%
All Other Financing Sources	8979		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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Bonita Unified
Los Angeles County

2025-26 First Interim
Child Development Fund
Restricted Detail

19643290000000
Form 12I
G81Z7WC5TU(2025-26)

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		3,275,000.00	3,275,000.00	147,105.03	3,275,000.00	0.00	0.0%
3) Other State Revenue	8300-8599		4,293,000.00	4,293,000.00	239,957.61	4,293,000.00	0.00	0.0%
4) Other Local Revenue	8600-8799		120,000.00	120,000.00	30,450.79	120,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,688,000.00	7,688,000.00	417,513.43	7,688,000.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,988,830.00	2,081,653.00	561,041.27	2,081,653.00	0.00	0.0%
3) Employee Benefits	3000-3999		1,020,198.00	1,201,582.00	241,087.40	1,201,582.00	0.00	0.0%
4) Books and Supplies	4000-4999		2,481,000.00	2,360,000.00	668,957.78	2,360,000.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		188,515.00	354,015.00	73,682.68	354,015.00	0.00	0.0%
6) Capital Outlay	6000-6999		525,000.00	480,500.00	363,159.13	480,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		2,215.00	2,215.00	740.04	2,215.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		203,694.00	230,130.45	0.00	230,130.00	.45	0.0%
9) TOTAL, EXPENDITURES			6,409,452.00	6,710,095.45	1,908,668.30	6,710,095.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,278,548.00	977,904.55	(1,491,154.87)	977,905.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			1,278,548.00	977,904.55	(1,491,154.87)	977,905.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		6,329,268.63	6,329,268.63		6,329,268.63	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,329,268.63	6,329,268.63		6,329,268.63		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,329,268.63	6,329,268.63		6,329,268.63		
2) Ending Balance, June 30 (E + F1e)			7,607,816.63	7,307,173.18		7,307,173.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		7,257,649.76	6,957,006.31		6,957,006.76		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	350,166.87	350,166.87			350,166.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00			0.00		
FEDERAL REVENUE								
Child Nutrition Programs	8220	3,275,000.00	3,275,000.00	147,105.03	3,275,000.00		0.00	0.0%
Donated Food Commodities	8221	0.00	0.00	0.00	0.00		0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00		0.00	0.0%
TOTAL, FEDERAL REVENUE		3,275,000.00	3,275,000.00	147,105.03	3,275,000.00		0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs	8520	4,293,000.00	4,293,000.00	239,957.61	4,293,000.00		0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00		0.00	0.0%
TOTAL, OTHER STATE REVENUE		4,293,000.00	4,293,000.00	239,957.61	4,293,000.00		0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00		0.00	0.0%
Food Service Sales	8634	70,000.00	70,000.00	30,450.79	70,000.00		0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00		0.00	0.0%
Interest	8660	50,000.00	50,000.00	0.00	50,000.00		0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00		0.00	0.0%
Fees and Contracts								
Interagency Services	8677	0.00	0.00	0.00	0.00		0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699	0.00	0.00	0.00	0.00		0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		120,000.00	120,000.00	30,450.79	120,000.00		0.00	0.0%
TOTAL, REVENUES		7,688,000.00	7,688,000.00	417,513.43	7,688,000.00			
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00		0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00		0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0.00		0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries	2200	1,602,825.00	1,694,558.00	439,517.80	1,694,558.00		0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	133,022.00	133,022.00	43,518.44	133,022.00		0.00	0.0%
Clerical, Technical and Office Salaries	2400	252,983.00	254,073.00	78,005.03	254,073.00		0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00		0.00	0.0%
TOTAL, CLASSIFIED SALARIES		1,988,830.00	2,081,653.00	561,041.27	2,081,653.00		0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102	0.00	0.00	0.00	0.00		0.00	0.0%
PERS	3201-3202	402,836.00	481,083.00	129,615.90	481,083.00		0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	140,324.00	152,303.00	40,327.68	152,303.00		0.00	0.0%
Health and Welfare Benefits	3401-3402	436,189.00	525,439.00	60,754.87	525,439.00		0.00	0.0%
Unemployment Insurance	3501-3502	1,031.00	1,086.00	275.11	1,086.00		0.00	0.0%
Workers' Compensation	3601-3602	39,818.00	41,671.00	10,113.84	41,671.00		0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00		0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00		0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00		0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		1,020,198.00	1,201,582.00	241,087.40	1,201,582.00		0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00		0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies	4300		73,000.00	72,000.00	21,629.47	72,000.00	0.00	0.0%
Noncapitalized Equipment	4400		165,000.00	165,000.00	31,675.29	165,000.00	0.00	0.0%
Food	4700		2,243,000.00	2,123,000.00	615,653.02	2,123,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,481,000.00	2,360,000.00	668,957.78	2,360,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		15,500.00	15,500.00	4,699.58	15,500.00	0.00	0.0%
Dues and Memberships	5300		1,750.00	1,750.00	1,533.35	1,750.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		62,840.00	62,840.00	14,693.38	62,840.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		600.00	600.00	35.52	600.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures	5800		107,325.00	272,825.00	52,461.19	272,825.00	0.00	0.0%
Communications	5900		500.00	500.00	259.66	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			188,515.00	354,015.00	73,682.68	354,015.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings	6200		0.00	8,000.00	23,306.00	8,000.00	0.00	0.0%
Equipment	6400		500,000.00	447,500.00	339,853.13	447,500.00	0.00	0.0%
Equipment Replacement	6500		25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Lease Assets	6600		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	0.0%
TOTAL, CAPITAL OUTLAY			525,000.00	480,500.00	363,159.13	480,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		2,215.00	2,215.00	740.04	2,215.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,215.00	2,215.00	740.04	2,215.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		203,694.00	230,130.45	0.00	230,130.00	.45	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			203,694.00	230,130.45	0.00	230,130.00	.45	0.0%
TOTAL, EXPENDITURES			6,409,452.00	6,710,095.45	1,908,668.30	6,710,095.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund	8916		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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases	8972		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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources	8979		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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,799,995.42
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	16,726.57
7033	Child Nutrition: School Food Best Practices Apportionment	140,284.77
Total, Restricted Balance		6,957,006.76

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	998,162.36	998,162.36		998,162.36	0.00	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		998,162.36	998,162.36		998,162.36			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		998,162.36	998,162.36		998,162.36			
2) Ending Balance, June 30 (E + F1e)		998,162.36	998,162.36		998,162.36			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			
b) Restricted	9740	0.00	0.00		0.00			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	0.00	0.00		0.00			
d) Assigned								
Other Assignments	9780	998,162.36	998,162.36		998,162.36			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF	8912		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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF	7612		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	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

Bonita Unified
Los Angeles County

2025-26 First Interim
Special Reserve Fund for Postemployment Benefits
Restricted Detail

19643290000000
Form 20I
G81Z7WC5TU(2025-26)

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	92,805.92	300,000.00	0.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	92,805.92	300,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	23,202.08	15,116.37	23,201.00	1.08	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	125,000.00	294,009.57	87,720.45	294,010.00	(.43)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			175,000.00	367,211.65	102,836.82	367,211.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			125,000.00	(67,211.65)	(10,030.90)	(67,211.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			125,000.00	(67,211.65)	(10,030.90)	(67,211.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,695,678.60	4,695,678.60		4,695,678.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,695,678.60	4,695,678.60		4,695,678.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,695,678.60	4,695,678.60		4,695,678.60		
2) Ending Balance, June 30 (E + F1e)			4,820,678.60	4,628,466.95		4,628,467.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,051,845.75	1,859,634.10		1,859,634.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		2,768,832.85	2,768,832.85		2,768,832.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		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	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		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	0.0%
Prior Years' Taxes	8617		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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		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	0.0%
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees	8681		300,000.00	300,000.00	92,805.92	300,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		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	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	300,000.00	92,805.92	300,000.00	0.00	0.0%
TOTAL, REVENUES			300,000.00	300,000.00	92,805.92	300,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	13,173.71	8,242.71	13,173.00	.71	0.0%
Noncapitalized Equipment	4400		0.00	10,028.37	6,873.66	10,028.00	.37	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	23,202.08	15,116.37	23,201.00	1.08	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.00	0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land	6100		50,000.00	19,625.57	0.00	19,626.00	(.43)	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	7,172.00	0.00	7,172.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		75,000.00	267,212.00	87,720.45	267,212.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		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	0.0%
TOTAL, CAPITAL OUTLAY			125,000.00	294,009.57	87,720.45	294,010.00	(.43)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			175,000.00	367,211.65	102,836.82	367,211.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		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	0.0%
Proceeds from Lease Revenue Bonds	8973		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	0.0%
All Other Financing Sources	8979		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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,859,634.75
Total, Restricted Balance		1,859,634.75

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		850,000.00	850,000.00	11,993.95	850,000.00	0.00	0.0%
5) TOTAL, REVENUES			850,000.00	850,000.00	11,993.95	850,000.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		224,633.00	224,633.00	0.00	224,633.00	0.00	0.0%
3) Employee Benefits	3000-3999		82,017.00	82,017.00	0.00	82,017.00	0.00	0.0%
4) Books and Supplies	4000-4999		2,700.00	2,700.00	0.00	2,700.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		629,374.00	629,374.00	176,681.60	629,374.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	13,320.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			938,724.00	938,724.00	190,001.60	938,724.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(88,724.00)	(88,724.00)	(178,007.65)	(88,724.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(88,724.00)	(88,724.00)	(178,007.65)	(88,724.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		2,566,941.47	2,566,941.47		2,566,941.47	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,941.47	2,566,941.47		2,566,941.47		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,566,941.47	2,566,941.47		2,566,941.47		
2) Ending Balance, June 30 (E + F1e)			2,478,217.47	2,478,217.47		2,478,217.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		2,478,217.47	2,478,217.47		2,478,217.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue	8290		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		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	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		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	0.0%
Prior Years' Taxes	8617		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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		800,000.00	800,000.00	11,993.95	800,000.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		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	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		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	0.0%
TOTAL, OTHER LOCAL REVENUE			850,000.00	850,000.00	11,993.95	850,000.00	0.00	0.0%
TOTAL, REVENUES			850,000.00	850,000.00	11,993.95	850,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries	2200		224,633.00	224,633.00	0.00	224,633.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			224,633.00	224,633.00	0.00	224,633.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		60,225.00	60,225.00	0.00	60,225.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		17,186.00	17,186.00	0.00	17,186.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		113.00	113.00	0.00	113.00	0.00	0.0%
Workers' Compensation	3601-3602		4,493.00	4,493.00	0.00	4,493.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,017.00	82,017.00	0.00	82,017.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		2,700.00	2,700.00	0.00	2,700.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,700.00	2,700.00	0.00	2,700.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		245,150.00	245,150.00	113,107.57	245,150.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		34,725.00	34,725.00	47,270.65	34,725.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		349,499.00	349,499.00	16,303.38	349,499.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			629,374.00	629,374.00	176,681.60	629,374.00	0.00	0.0%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	13,320.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	13,320.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
To County Offices	7212		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	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			938,724.00	938,724.00	190,001.60	938,724.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		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	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds	8951		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid	8961		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		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	0.0%
Proceeds from Leases	8972		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	0.0%
Proceeds from SBITAs	8974		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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses	7699		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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

Bonita Unified
Los Angeles County

2025-26 First Interim
Capital Project Fund for Blended Component Units
Restricted Detail

19643290000000
Form 49
G81Z7WC5TU(2025-26)

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.00	100,000.00		
B. EXPENSES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		222,564.00	232,322.00	77,448.44	232,322.00	0.00	0.0%
3) Employee Benefits	3000-3999		109,263.00	112,825.00	31,810.68	112,825.00	0.00	0.0%
4) Books and Supplies	4000-4999		60,000.00	46,680.00	0.00	46,680.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999		2,356,500.00	2,356,500.00	1,544,704.60	2,356,500.00	0.00	0.0%
6) Depreciation and Amortization	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,748,327.00	2,748,327.00	1,653,963.72	2,748,327.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)								
	(2,648,327.00)		(2,648,327.00)		(1,653,963.72)	(2,648,327.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)								
NET POSITION (C + D4)	(2,648,327.00)		(2,648,327.00)		(1,653,963.72)	(2,648,327.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited	9791	8,523,252.47	8,523,252.47		8,523,252.47	0.00	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		8,523,252.47	8,523,252.47		8,523,252.47			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)		8,523,252.47	8,523,252.47		8,523,252.47			
2) Ending Net Position, June 30 (E + F1e)		5,874,925.47	5,874,925.47		5,874,925.47			

SACS Financial Reporting Software -
SACS V14

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets	9796	998,158.70	998,158.70			998,158.70		
b) Restricted Net Position	9797	4,876,766.77	4,876,766.77			4,876,766.77		
c) Unrestricted Net Position	9790	0.00	0.00			0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		100,000.00	100,000.00		100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions	8674		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		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	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.00	100,000.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		222,564.00	232,322.00	77,448.44	232,322.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			222,564.00	232,322.00	77,448.44	232,322.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		59,671.00	62,287.00	20,763.92	62,287.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		17,028.00	17,774.00	5,897.67	17,774.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		28,000.00	28,000.00	3,716.43	28,000.00	0.00	0.0%
Unemployment Insurance	3501-3502		112.00	117.00	38.58	117.00	0.00	0.0%
Workers' Compensation	3601-3602		4,452.00	4,647.00	1,394.08	4,647.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			109,263.00	112,825.00	31,810.68	112,825.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Noncapitalized Equipment	4400		50,000.00	36,680.00	0.00	36,680.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,000.00	46,680.00	0.00	46,680.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-							
	5450		2,000,000.00	2,000,000.00	1,525,843.00	2,000,000.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		350,000.00	350,000.00	18,861.60	350,000.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,356,500.00	2,356,500.00	1,544,704.60	2,356,500.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense	6900		0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910		0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,748,327.00	2,748,327.00	1,653,963.72	2,748,327.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Bonita Unified
Los Angeles County

2025-26 First Interim
Self-Insurance Fund
Restricted Detail

19643290000000
Form 671
G81Z7WC5TU(2025-26)

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	4,876,766.77
Total, Restricted Net Position		4,876,766.77

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)

5,827,570.00

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)

127,521,223.00

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)

4.57%

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.

(1.00)

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

4,772,730.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

3,163,897.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	621,359.91
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)	(1.00)
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,597,985.91
9. Carry-Forward Adjustment (Part IV, Line F)	(823,824.28)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,774,161.64
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	96,741,067.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,792,143.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,782,712.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,949,327.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,757,061.00
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)	1,196,217.00
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)	340,807.00
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)	12,975,137.09
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)	(1.00)
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)	0.00
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)	2,790,620.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,874,250.00
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)	153,199,342.09
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)	5.61%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.07%
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)

8,597,985.91

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year	<u>(321,769.27)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>

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 (5.94%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.94%) times Part III, Line B19); zero if positive	<u>(823,824.28)</u>

D. Preliminary carry-forward adjustment (Line C1 or C2)

(823,824.28)

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: 5.07%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-411912.14) is applied to the current year calculation and the remainder (\$-411912.14) is deferred to one or more future years: 5.34%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-274608.09) is applied to the current year calculation and the remainder (\$-549216.19) is deferred to one or more future years: 5.43%

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)

(823,824.28)

Approved
indirect
cost rate: 5.94%

Highest
rate used
in any
program: 5.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,358,029.00	199,467.00	5.94%
01	3010	1,198,156.00	71,171.00	5.94%
01	3182	445,648.00	26,471.00	5.94%
01	3310	1,991,888.00	118,318.00	5.94%
01	3315	48,481.00	2,880.00	5.94%
01	3327	109,662.00	6,514.00	5.94%
01	3410	61,852.00	3,674.00	5.94%
01	3550	53,954.00	2,698.00	5.00%
01	4035	228,089.00	13,548.00	5.94%
01	4127	94,134.00	5,592.00	5.94%
01	4201	23,255.00	1,381.00	5.94%
01	4203	97,462.00	5,789.00	5.94%
01	6019	925,932.00	55,000.00	5.94%
01	6053	120,844.00	7,178.00	5.94%
01	6266	606,339.00	36,017.00	5.94%
01	6387	457,954.00	26,864.00	5.87%
01	6520	125,038.00	7,427.00	5.94%
01	6546	724,107.00	41,296.00	5.70%
01	6547	482,616.00	28,667.00	5.94%
01	6762	1,319,467.00	77,304.00	5.86%
01	6770	1,431,594.00	14,316.00	1.00%
01	7311	16,784.00	997.00	5.94%
01	7399	47,702.00	2,833.00	5.94%
01	7412	54,042.00	3,210.00	5.94%
01	7413	58,227.00	3,459.00	5.94%
01	7435	3,640,211.00	216,229.00	5.94%
01	7810	102,738.00	6,103.00	5.94%
01	9010	406,170.00	24,127.00	5.94%
13	5310	3,874,250.00	230,130.00	5.94%

Bonita Unified
Los Angeles County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

19 64329 0000000
Form CASH
G81Z7WCCTU(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE		33,927,124.00	30,933,231.25	25,059,339.74	17,855,745.63	13,415,844.84	10,058,799.41	14,234,976.37	13,154,024.48
A. BEGINNING CASH										
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	4,390,696.95	4,390,696.95	7,903,254.51	7,903,254.51	7,903,254.51	7,903,254.51	7,903,254.51	7,903,254.51	7,903,254.51
Property Taxes	8020-8079		620,891.98			310,445.99	6,829,811.78	2,794,013.91	2,794,013.91	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299						86,757.08			954,327.88
Other State Revenue	8300-8599					243,668.43	1,624,456.20			812,228.10
Other Local Revenue	8600-8799		132,133.00	528,532.00	660,665.00	924,931.00	1,189,197.00	792,798.00	1,585,598.00	1,057,064.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		4,522,829.95	5,540,120.93	8,563,919.51	8,828,185.51	9,646,565.93	17,237,077.57	12,282,864.42	13,520,888.40	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	4,853,743.79	5,547,135.76	6,240,527.73	5,547,135.76	5,547,135.76	5,547,135.76	5,547,135.76	5,547,135.76	6,933,919.70
Classified Salaries	2000-2999	513,021.60	1,795,575.60	2,565,108.00	2,308,597.20	2,308,597.20	2,308,597.20	2,308,597.20	2,308,597.20	2,565,108.00
Employee Benefits	3000-3999	1,478,419.72	2,217,629.58	3,326,444.37	3,326,444.37	3,326,444.37	3,326,444.37	3,326,444.37	3,326,444.37	3,326,444.37
Books and Supplies	4000-4999	97,084.30	436,879.35	533,963.65	388,337.20	585,421.50	642,710.75	945,626.45	836,879.35	
Services	5000-5999	280,779.62	1,123,118.48	2,807,796.20	1,403,898.10	842,338.86	842,338.86	842,338.86	842,338.86	
Capital Outlay	6000-6999	85,336.17	85,336.17	85,336.17	85,336.17	185,336.17	185,336.17	185,336.17	185,336.17	
Other Outgo	7000-7499	208,337.50	208,337.50	208,337.50	208,337.50	208,337.50	208,337.50	208,337.50	208,337.50	
Interfund Transfers Out	7600-7629									

Bonita Unified
Los Angeles County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

19 64329 0000000
Form CASH
G81Z7WC5TU(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		7,516,722.70	11,414,012.44	15,767,513.62	13,268,086.30	13,003,611.36	13,060,900.61	13,363,816.31	14,798,363.95
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9350									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL										
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL										
Nonoperating	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS		(2,993,892.75)	(5,873,891.51)	(7,203,594.11)	(4,439,900.79)	(3,357,045.43)	4,176,176.96	(1,080,951.89)	(1,277,475.56)	
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)		30,933,231.25	25,059,339.74	17,855,745.63	13,415,844.84	10,058,799.41	14,234,976.37	13,154,024.48	11,876,548.93	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Bonita Unified
Los Angeles County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

19 64329 0000000
Form CASH
G8127WC5TU(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name): JUNE									
A. BEGINNING CASH		11,876,548.93	8,609,189.02	8,266,244.34	11,887,923.95				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	7,903,254.51	7,903,254.51	7,903,254.51	8,587,014.51	0.00		88,497,699.00	88,497,699.00
Property Taxes	8020-8029	3,414,905.89	6,829,811.78	7,450,703.76			31,044,599.00	31,044,599.00	
Miscellaneous Funds	8080-8089						0.00	0.00	
Federal Revenue	8100-8299	607,299.56		281,763.00	2,689,469.48		4,619,617.00	4,619,617.00	
Other State Revenue	8300-8599	974,673.72	974,673.72	812,228.10	6,812,035.73		12,253,964.00	12,253,964.00	
Other Local Revenue	8600-8799	1,321,330.00	1,717,729.00	1,189,197.00	2,779,628.00		13,878,800.00	13,878,800.00	
Interfund Transfers In	8900-8929						0.00	0.00	
All Other Financing Sources	8930-8979						0.00	0.00	
TOTAL RECEIPTS		10,806,557.79	14,010,563.12	17,016,254.39	28,318,851.48	0.00	0.00	150,294,679.00	150,294,679.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1989	5,547,135.76	5,547,135.76	6,995,175.70	0.00		69,400,453.00	69,400,453.00	
Classified Salaries	2000-2999	2,308,597.20	2,308,597.20	2,883,652.40			26,482,646.00	26,482,646.00	
Employee Benefits	3000-3999	3,326,444.37	3,326,444.37	3,876,645.37			37,510,694.00	37,510,694.00	
Books and Supplies	4000-4999	694,168.60	973,758.70	982,505.80	383,065.35		7,500,401.00	7,500,401.00	
Services	5000-5999	1,903,898.10	1,903,898.10	1,123,118.48	1,544,633.48		15,460,496.00	15,460,496.00	
Capital Outlay	6000-6999	85,336.17	85,336.17	85,336.17	126,618.13		1,365,316.00	1,365,316.00	
Other Outgo	7000-7499	208,337.50	208,337.50	21,437.00			2,104,812.00	2,104,812.00	
Interfund Transfers Out	7600-7629						0.00	0.00	
All Other Financing Uses	7630-7699						0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		14,073,917.70	14,353,507.80	13,394,574.78	15,809,790.43	0.00	0.00	159,824,818.00	159,824,818.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9350							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(3,267,359.91)	(342,944.66)	3,621,679.61	12,509,061.05	0.00	0.00	(9,530,139.00)	(9,530,139.00)
F. ENDING CASH (A + E)		8,609,189.02	8,266,244.34	11,887,923.95	24,396,985.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,396,985.00	

Bonita Unified
Los Angeles County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

19 64329 0000000
Form CASH
G81Z7WC5TU(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE		24,396,385.00	21,557,929.31	15,979,697.54	9,697,386.51	5,782,888.04	2,935,592.68	8,049,054.95	8,302,162.66
A. BEGINNING CASH										
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	4,571,505.00	4,571,505.00	8,228,709.00	8,228,709.00	8,228,709.00	8,228,709.00	8,228,709.00	8,228,709.00	8,228,709.00
Property Taxes	8020-8079		620,891.98			310,445.99	6,829,811.78	2,794,013.91	2,794,013.91	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299						86,757.08			954,327.88
Other State Revenue	8300-8599					249,740.05	1,664,933.67			832,466.84
Other Local Revenue	8600-8799		132,133.00	528,532.00	660,665.00	924,931.00	1,189,197.00	792,798.00	1,585,596.00	1,057,064.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		4,703,638.00	5,720,928.98	8,889,374.00	9,153,640.00	9,978,092.04	17,603,009.53	12,608,318.91	13,866,581.63	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	5,605,795.44	6,306,519.87	5,605,795.44	5,605,795.44	5,605,795.44	5,605,795.44	5,605,795.44	5,605,795.44	7,007,244.30
Classified Salaries	2000-2999	1,810,201.89	2,586,002.70	2,327,402.43	2,327,402.43	2,327,402.43	2,327,402.43	2,327,402.43	2,327,402.43	2,586,002.70
Employee Benefits	3000-3999	1,493,868.85	2,240,803.27	3,361,204.91	3,361,204.91	3,361,204.91	3,361,204.91	3,361,204.91	3,361,204.91	3,361,204.91
Books and Supplies	4000-4999	134,336.06	604,512.25	738,848.31	537,344.23	671,680.28	335,840.14	201,504.08		604,512.25
Services	5000-5999	188,543.56	754,174.23	1,885,435.57	942,717.79	565,630.67	565,630.67	565,630.67	565,630.67	565,630.67
Capital Outlay	6000-6999	85,336.17	85,336.17	85,336.17	85,336.17	85,336.17	85,336.17	85,336.17	85,336.17	85,336.17
Other Outgo	7000-7499	208,337.50	208,337.50	208,337.50	208,337.50	208,337.50	208,337.50	208,337.50	208,337.50	208,337.50
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS		7,532,693.69	11,309,160.75	15,171,685.03	13,068,138.47	12,825,387.40	12,489,547.26	12,355,211.20	14,418,268.50	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nongeneral										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(2,829,055.69)	(5,588,231.77)	(6,282,311.03)	(3,914,498.47)	(2,847,295.36)	5,113,462.27	253,107.71	(551,686.87)	
F. ENDING CASH (A + E)		21,567,929.31	15,979,697.54	9,697,386.51	5,782,888.04	2,935,592.68	8,049,054.95	8,302,162.66	7,750,475.79	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Bonita Unified
Los Angeles County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE	7,750,475.79	6,107,308.20	6,727,793.54	10,659,711.14				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF Sources	8010-8019	8,228,709.00	8,228,709.00	8,228,709.00	8,228,709.00			91,430,100.00	91,430,100.00
Principal Apportionment	8020-8079	3,414,905.89	6,829,811.78	7,450,703.76				31,044,599.00	31,044,599.00
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299	607,299.56		2,689,469.48				4,337,854.00	4,337,854.00
Federal Revenue	8300-8599	998,960.20	998,960.20	832,466.84	2,747,140.57			8,324,668.37	8,324,668.37
Other State Revenue	8600-8799	1,321,330.00	1,717,729.00	1,189,197.00	2,114,128.00			13,213,300.00	13,213,300.00
Other Local Revenue	8900-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources									
TOTAL RECEIPTS		11,156,298.76	14,360,304.09	17,080,184.62	23,230,150.81	0.00	0.00	148,350,521.37	148,350,521.37
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,605,795.44	5,605,795.44	5,605,795.44	7,007,244.30			70,072,443.00	70,072,443.00
Classified Salaries	2000-2999	2,327,402.43	2,327,402.43	2,068,802.16				25,860,027.00	25,860,027.00
Employee Benefits	3000-3999	3,361,204.91	3,361,204.91	3,361,204.91				37,346,721.00	37,346,721.00
Books and Supplies	4000-4999	268,672.11	1,209,024.51	806,016.34	604,512.44			6,716,803.00	6,716,803.00
Services	5000-5999	942,717.79	942,717.79	754,174.23	754,174.36			9,427,178.00	9,427,178.00
Capital Outlay	6000-6999	85,336.17	85,336.17	85,336.17	85,336.13			1,024,034.00	1,024,034.00
Other Outgo	7000-7499	208,337.50	208,337.50	208,337.50	208,337.50			2,500,050.00	2,500,050.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Bonita Unified
Los Angeles County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

19 64329 0000000
Form CASH
G81Z7WC5TU(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		12,799,466.35	13,739,818.75	13,148,267.02	14,089,611.58	0.00	0.00	152,947,256.00	152,947,256.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Subtotal</u>									
Nonoperating	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS								0.00	
E. NET INCREASE/DECREASE (B - C + D)	(1,643,167.59)	620,485.34	3,931,917.60	9,140,539.23	0.00	0.00	(4,596,734.63)	(4,596,734.63)	
F. ENDING CASH (A + E)	6,107,308.20	6,727,793.54	10,659,711.14	19,800,250.37					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,800,250.37	

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	159,824,818.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,610,617.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,757,061.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,365,316.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,017,716.00
4. Other Transfers Out	All	9200	7200-7299	29,600.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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)				5,169,693.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 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)				150,044,508.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				9,416.67
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,933.92
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)				Total
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)				16,578.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				16,578.36
B. Required effort (Line A.2 times 90%)				14,920.52
C. Current year expenditures (Line I.E and Line II.B)				15,933.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				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.)				MOE Met

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
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*Interim Periods - Annual ADA not available from Form A1. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget	Projected Year Totals	(Form 01CS, Item 1A)	(Form A1, Lines A4 and C4)		
Current Year (2025-26)	District Regular	9,368.20	9,368.20			
	Charter School	0.00	0.00			
	Total ADA	9,368.20	9,368.20		0.0%	Met
1st Subsequent Year (2026-27)	District Regular	9,368.20	9,368.20			
	Charter School					
	Total ADA	9,368.20	9,368.20		0.0%	Met
2nd Subsequent Year (2027-28)	District Regular	9,368.20	9,368.20			
	Charter School					
	Total ADA	9,368.20	9,368.20		0.0%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment				Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected	Percent Change		
Current Year (2025-26)	District Regular	9,850.00	9,850.00		Met
	Charter School				
	Total Enrollment	9,850.00	9,850.00	0.0%	
1st Subsequent Year (2026-27)	District Regular	9,850.00	9,850.00		Met
	Charter School				
	Total Enrollment	9,850.00	9,850.00	0.0%	
2nd Subsequent Year (2027-28)	District Regular	9,850.00	9,850.00		Met
	Charter School				
	Total Enrollment	9,850.00	9,850.00	0.0%	

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data, P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)	District Regular	9,099	9,943
	Charter School		
	Total ADA/Enrollment	9,099	9,943
Second Prior Year (2023-24)	District Regular	9,278	9,957
	Charter School		
	Total ADA/Enrollment	9,278	9,957
First Prior Year (2024-25)	District Regular	9,351	9,731
	Charter School	0	
	Total ADA/Enrollment	9,351	9,731
Historical Average Ratio:			93.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)				
Current Year (2025-26)	District Regular	9,368	9,850	95.1%	Not Met
	Charter School	0			
	Total ADA/Enrollment	9,368	9,850		
1st Subsequent Year (2026-27)	District Regular	9,368	9,850	95.1%	Not Met
	Charter School				
	Total ADA/Enrollment	9,368	9,850		
2nd Subsequent Year (2027-28)	District Regular	9,368	9,850	95.1%	Not Met
	Charter School				
	Total ADA/Enrollment	9,368	9,850		

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

District projects total ADA to be 95.1% based on current projections. We will re-evaluate ADA once P-2 is complete.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	118,858,538.00	119,542,298.00	.6%	Met
1st Subsequent Year (2026-27)	122,474,699.00	123,181,222.00	.6%	Met
2nd Subsequent Year (2027-28)	126,641,007.00	127,371,569.00	.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	95,076,293.88	108,378,178.52	87.7%
Second Prior Year (2023-24)	102,375,759.72	116,764,070.89	87.7%
First Prior Year (2024-25)	104,706,916.83	117,846,223.95	88.9%
Historical Average Ratio:			88.1%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 011, Objects 1000-3999)	Total Expenditures (Form 011, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Current Year (2025-26)	98,301,205.00	111,282,062.00	88.3%	Met
1st Subsequent Year (2026-27)	101,364,503.00	114,188,403.00	88.8%	Met
2nd Subsequent Year (2027-28)	102,227,956.00	115,380,711.00	88.6%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	4,337,854.00	4,619,617.00	6.5%	Yes
1st Subsequent Year (2026-27)	4,337,854.00	4,619,617.00	6.5%	Yes
2nd Subsequent Year (2027-28)	4,337,854.00	4,619,617.00	6.5%	Yes

Explanation:
(required if Yes)

District increased Federal Revenue based on current allocations provided by the CDE,

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2025-26)	8,122,281.00	12,253,964.00	50.9%	Yes
1st Subsequent Year (2026-27)	8,324,668.00	9,215,683.00	10.7%	Yes
2nd Subsequent Year (2027-28)	8,584,987.00	9,503,324.00	10.7%	Yes

Explanation:
(required if Yes)

District increase Other State Revenue received which included a \$2.9M from Student Support and Professional Development Discretionary Block Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2025-26)	13,213,300.00	13,878,800.00	5.0%	Yes
1st Subsequent Year (2026-27)	13,213,300.00	13,524,589.00	2.4%	No
2nd Subsequent Year (2027-28)	13,213,300.00	13,524,589.00	2.4%	No

Explanation:
(required if Yes)

District increased Donations received as of First Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2025-26)	4,854,215.00	7,500,401.00	54.5%	Yes
1st Subsequent Year (2026-27)	6,716,803.00	6,188,542.00	-7.9%	Yes
2nd Subsequent Year (2027-28)	6,452,287.00	6,005,159.00	-6.9%	Yes

Explanation:
(required if Yes)

District increase in books and supplies is due to the increase in carry over amounts from fiscal year 2024-25.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2025-26)	14,038,981.00	15,460,496.00	10.1%	Yes
1st Subsequent Year (2026-27)	9,427,178.00	11,081,142.00	17.5%	Yes
2nd Subsequent Year (2027-28)	8,514,403.00	11,331,690.00	33.1%	Yes

Explanation:
(required if Yes)

Increase in services is due to Restricted one-time funds needed to be spent by deadlines.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		

Total Federal, Other State, and Other Local Revenue (Section 6A)

Current Year (2025-26)	25,673,435.00	30,752,381.00	19.8%	Not Met
1st Subsequent Year (2026-27)	25,875,822.00	27,359,889.00	5.7%	Not Met
2nd Subsequent Year (2027-28)	26,136,141.00	27,647,530.00	5.8%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)

Current Year (2025-26)	18,893,196.00	22,960,897.00	21.5%	Not Met
1st Subsequent Year (2026-27)	16,143,981.00	17,269,684.00	7.0%	Not Met
2nd Subsequent Year (2027-28)	14,966,690.00	17,336,849.00	15.8%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	District increased Federal Revenue based on current allocations provided by the CDE.
--	--

Explanation: Other State Revenue (linked from 6A if NOT met)	District increase Other State Revenue received which included a \$2.9M from Student Support and Professional Development Discretionary Block Grant.
--	---

Explanation: Other Local Revenue (linked from 6A if NOT met)	District increased Donations received as of First Interim.
--	--

1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met)	District increase in books and supplies is due to the increase in carry over amounts from fiscal year 2024-25.
---	--

Explanation: Services and Other Exps (linked from 6A if NOT met)	Increase in services is due to Restricted one-time funds needed to be spent by deadlines.
--	---

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

First Interim Contribution		
Projected Year Totals		
Required Minimum	(Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,619,984.04	0.00
2. Budget Adoption Contribution (Information only)		0.00

(Form 01CS, Criterion 7)

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

X

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

RRMA expenditures are tracked using resource 08150.0 and goals 00021 & 00022.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.4%	7.4%	7.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):			
	3.1%	2.5%	2.3%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in (Form 01I, Section E)	Total Unrestricted Expenditures (Form 01I, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund)	Status
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A	
Current Year (2025-26)	(4,048,812.00)	111,282,062.00	3.6%	Not Met
1st Subsequent Year (2026-27)	(3,602,081.00)	114,188,403.00	3.2%	Not Met
2nd Subsequent Year (2027-28)	(524,291.00)	115,380,711.00	.5%	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending is due to various factors which include but not limited to: raising costs due to CPI, spending down one-time restricted funds, increases in statutory benefits and pension, salary step and column, and more. District will re-visit in Second Interim.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	Status
	General Fund	
	Projected Year Totals	
Current Year (2025-26)	32,048,588.39	Met
1st Subsequent Year (2026-27)	28,446,507.39	Met
2nd Subsequent Year (2027-28)	27,922,216.39	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	Status
	General Fund	
Current Year (2025-26)	24,396,985.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	9,368	9,368	9,368
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

Current Year

Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
159,824,818.00	154,143,192.00	155,543,390.00
0.00	0.00	0.00
159,824,818.00	154,143,192.00	155,543,390.00

1. Expenditures and Other Financing Uses

(Form 01I, objects 1000-7999) (Form MYPI, Line B11)

2. Plus: Special Education Pass-through

(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

3. Total Expenditures and Other Financing Uses

(Line B1 plus Line B2)

SACS Financial Reporting Software -

SACS V14

File: CSI_District, Version 10

4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line B3 times Line B4)
6. Reserve Standard - by Amount
(\$88,000 for districts with 0 to 1,000 ADA, else 0)
7. District's Reserve Standard
(Greater of Line B5 or Line B6)

3%	3%	3%
4,794,744.54	4,624,295.76	4,666,301.70
0.00	0.00	0.00
4,794,744.54	4,624,295.76	4,666,301.70

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Current Year

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4)

- General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYPI, Line E1a)
- General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYPI, Line E1b)
- General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYPI, Line E1c)
- General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)
- Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYPI, Line E2a)
- Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYPI, Line E2b)
- Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYPI, Line E2c)
- District's Available Reserve Amount
(Lines C1 thru C7)
- District's Available Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard
(Section 10B, Line 7):

Status: Met

Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00		
4,794,745.00	4,624,296.00	4,666,302.00
10,205,123.32	6,780,537.32	6,214,240.32
(2.14)	0.00	0.00
0.00		
0.00		
0.00		
14,999,866.18	11,404,833.32	10,880,542.32
9.39%	7.40%	7.00%
4,794,744.54	4,624,295.76	4,666,301.70

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status	
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)						
Current Year (2025-26)						
1st Subsequent Year (2026-27)		(18,000,000.00)	(18,000,000.00)	0.0%	0.00	
2nd Subsequent Year (2027-28)		(18,000,000.00)	(18,000,000.00)	0.0%	0.00	
1b. Transfers In, General Fund *						
Current Year (2025-26)		0.00	0.00	0.0%	0.00	
1st Subsequent Year (2026-27)		0.00	0.00	0.0%	0.00	
2nd Subsequent Year (2027-28)		0.00	0.00	0.0%	0.00	
1c. Transfers Out, General Fund *						
Current Year (2025-26)		0.00	0.00	0.0%	0.00	
1st Subsequent Year (2026-27)		0.00	0.00	0.0%	0.00	
2nd Subsequent Year (2027-28)		0.00	0.00	0.0%	0.00	
1d. Capital Project Cost Overruns						
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?						
No						

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multi year) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? Yes

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB): OPEB is disclosed in Item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	12	Fund 01 - General Fund	Fund 01 - General Fund	284,115
Certificates of Participation				
General Obligation Bonds	12	Fund 01 - General Fund	Fund 01 - General Fund	108,684,126
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Bonita Unified
Los Angeles County

First Interim
General Fund
School District Criteria and Standards Review

19 64329 0000000
Form 01CSI
G81Z7WC5TU(2025-26)

Type of Commitment (continued)	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	78,059	78,059	78,059	78,059
Certificates of Participation				
General Obligation Bonds	6,132,799	6,132,799	6,132,799	6,132,799
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	6,210,858	6,210,858	6,210,858	6,210,858
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2 OPEB Liabilities

a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
26,072,177.00	26,072,177.00
0.00	
26,072,177.00	26,072,177.00

Data must be entered.

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Estimated
Jun 30, 2024	Jun 30, 2025

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

45,000.00	45,000.00
45,000.00	45,000.00
45,000.00	45,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

343,420.00	343,420.00
343,420.00	343,420.00
343,420.00	343,420.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

189	189
189	189
189	189

4. Comments:



S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

--	--

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7B) First Interim

--	--

b. Amount contributed (funded) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

--	--

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	510.00	527.00	527.00	527.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Oct 08, 2025

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Oct 08, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2026

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?		No	No

One Year Agreement

Total cost of salary settlement

648,066

0

0

% change in salary schedule from prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year

(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

District will be using Student Support and Professional Development Discretionary Block Grant funds for one-time off schedule 1%.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	454.00	458.00	458.00	458.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Oct 08, 2025

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Oct 08, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2026

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

No

No

One Year Agreement

Total cost of salary settlement

295,797

0

0

% change in salary schedule from prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

District will be using Student Support and Professional Development Discretionary Block Grant funds for one-time off schedule 1%.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

(1)		
-----	--	--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	84.00	82.00	82.00	82.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

Yes	No	No
143,946		
0.0%		

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year
(2025-26) 1st Subsequent Year
(2026-27) 2nd Subsequent Year
(2027-28)

No	No	No

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

Current Year
(2025-26) 1st Subsequent Year
(2026-27) 2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Current Year
(2025-26) 1st Subsequent Year
(2026-27) 2nd Subsequent Year
(2027-28)

No	No	No

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	No
<p>If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.</p> <p>If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.</p>		

No

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim

Original Budget 2025-26

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. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCEXOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCEXOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
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.	<u>Passed</u>

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.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.	<u>Exception</u>

FUND	RESOURCE	NEG. EFB
01	6762	(\$488,739.83)
Explanation: At Adopted Budget, the ending fund balance was based on estimated amounts available at that time. At First Interim, the beginning fund balance was updated to reflect the actual final amounts.		
Total of negative resource balances for Fund 01		(\$488,739.83)

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 - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
---	---------------

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
--	---------------

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
---	---------------

INTERFD-INDIRECT-FN - (Warning) - 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](#)

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. [Passed](#)

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. [Passed](#)

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: [Exception](#)

FUND	RESOURCE	OBJECT	VALUE
01	6762	9790	(\$488,739.83)

Explanation: At Adopted Budget, the ending fund balance was based on estimated amounts available at that time. At First Interim, the beginning fund balance was updated to reflect the actual final amounts.

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

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission [Passed](#)

VERSION-CHECK - (Warning) - All versions are current. [Passed](#)

First Interim
 Board Approved Operating Budget 2025-26
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)

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<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).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
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.	<u>Passed</u>

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Warning) - 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 - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - 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>
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.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim

Actuals to Date 2025-26

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).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
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.	<u>Passed</u>

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - 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>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Bonita Unified

Los Angeles County

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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).	<u>Passed</u>
CHK-RESOURCEOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCEOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
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EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
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EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - 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>
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.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<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-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<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>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>