

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



**BOARD OF EDUCATION MEETING
WEDNESDAY, SEPTEMBER 2, 2026**

2025-2026 UNAUDITED ACTUALS

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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Form CA
G8AAPEEJSU(2025-26)

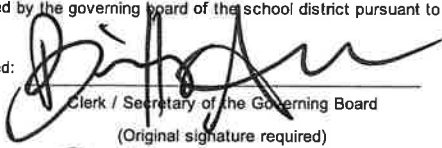
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.34%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$84,725,327.60
	Appropriations Subject to Limit	\$84,725,327.60
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.19%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: 

Clerk / Secretary of the Governing Board

(Original signature required)

Date of Meeting: Sep 02, 2026

Printed Name: Brittany Allison

Title: Board Clerk

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____

County Superintendent/Designee

(Original signature required)

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Sean Keamey _____

Name

LACOE Business Service Consultant _____

Title

562-940-1806 _____

Telephone

Keamey_Sean@laoe.edu _____

E-mail Address

For School District:

Jazmin Egas _____

Name

Sr. Director of Fiscal Services _____

Title

909-971-8320 ext 5200 _____

Telephone

egas@bonita.k12.ca.us _____

E-mail Address

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,407.80	9,380.93	9,407.80	9,405.31	9,429.66	9,405.31
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	24.74	24.74	24.74	24.74	24.74	24.74
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,432.54	9,405.67	9,432.54	9,430.05	9,454.40	9,430.05
5. District Funded County Program ADA						
a. County Community Schools	19.68	19.68	19.68	17.00	17.00	17.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	19.68	19.68	19.68	17.00	17.00	17.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,452.22	9,425.35	9,452.22	9,447.05	9,471.40	9,447.05
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	120,445,839.00	0.00	120,445,839.00	125,651,507.00	0.00	125,651,507.00	4.3%
2) Federal Revenue		8100-8299	7,684.90	4,379,534.95	4,387,219.85	9,000.00	3,926,960.00	3,935,960.00	-10.3%
3) Other State Revenue		8300-8599	9,955,834.02	11,059,888.22	21,015,722.24	3,073,249.00	6,698,729.00	9,771,978.00	-53.5%
4) Other Local Revenue		8600-8799	3,911,520.79	13,549,124.36	17,460,645.15	1,943,964.00	10,608,683.00	12,552,647.00	-28.1%
5) TOTAL, REVENUES			134,320,878.71	28,988,547.53	163,309,426.24	130,677,720.00	21,234,372.00	151,912,092.00	-7.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	53,303,876.31	15,972,199.13	69,276,077.44	55,200,894.00	14,402,720.00	69,603,614.00	0.5%
2) Classified Salaries		2000-2999	18,912,314.08	8,962,279.81	27,874,593.89	18,574,875.00	7,861,087.00	26,435,962.00	-5.2%
3) Employee Benefits		3000-3999	32,862,304.64	9,845,012.14	42,707,316.78	28,379,927.00	9,482,542.00	37,862,469.00	-11.3%
4) Books and Supplies		4000-4999	3,055,967.74	1,574,213.89	4,630,181.63	3,026,826.00	1,394,865.00	4,421,691.00	-4.5%
5) Services and Other Operating Expenditures		5000-5999	9,355,915.46	8,678,785.69	18,034,701.15	9,832,236.00	5,652,218.00	15,484,454.00	-14.1%
6) Capital Outlay		6000-6999	1,323,151.96	951,301.97	2,274,453.93	1,023,268.00	0.00	1,023,268.00	-55.0%
7) Other Outgo (excloding Transfers of Indirect Costs)		7100-7299	1,487,668.57	1,906,510.67	3,394,179.24	1,324,859.00	1,832,679.00	3,157,538.00	-7.0%
7400-7499			(1,284,007.39)	969,148.09	(314,859.30)	(671,623.00)	421,464.00	(250,159.00)	-20.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	119,017,193.37	48,859,451.39	167,876,644.76	116,691,262.00	41,047,575.00	157,738,837.00	-6.0%
9) TOTAL, EXPENDITURES			15,303,685.34	(19,870,903.86)	(4,567,218.52)	13,986,458.00	(19,813,203.00)	(5,826,745.00)	27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,194,372.09)	18,194,372.09	0.00	(18,866,219.00)	18,866,219.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,194,372.09)	18,194,372.09	0.00	(18,866,219.00)	18,866,219.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(2,890,686.75)	(1,676,531.77)	(4,567,218.52)	(4,879,761.00)	(946,984.00)	(5,826,745.00)	27.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,239,926.32	22,338,801.07	41,578,727.39	16,349,239.57	20,662,269.30	37,011,508.87	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			19,239,926.32	22,338,801.07	41,578,727.39	16,349,239.57	20,662,269.30	37,011,508.87	-11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,239,926.32	22,338,801.07	41,578,727.39	16,349,239.57	20,662,269.30	37,011,508.87	-11.0%
2) Ending Balance, June 30 (E + F1e)			16,349,239.57	20,662,269.30	37,011,508.87	11,469,478.57	19,715,285.30	31,184,763.87	-15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	92,755.28	0.00	92,755.28	92,755.00	0.00	92,755.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Restricted		9740	0.00	20,662,269.30	20,662,269.30	0.00	19,715,285.30	19,715,285.30	-4.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,701,995.69	0.00	8,701,995.69	6,309,553.00	0.00	6,309,553.00	-27.5%
School Site Carryover	0000	9780	264,462.10		264,462.10			0.00	
Donations/Abatements	0000	9780	1,194,537.63		1,194,537.63			0.00	
Board Required 4%	0000	9780	6,715,065.79		6,715,065.79			0.00	
RMMA	0000	9780	527,930.17		527,930.17			0.00	
Board Required 4%	0000	9780			0.00	6,309,553.00		6,309,553.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,036,299.34	0.00	5,036,299.34	4,732,165.00	0.00	4,732,165.00	-6.0%
Unassigned/Unappropriated Amount		9790	2,428,189.26	0.00	2,428,189.26	245,005.57	0.00	245,005.57	-89.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	32,126,340.70	17,572,695.41	49,699,036.11				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,065,497.64)	0.00	(1,065,497.64)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	90,000.00	0.00	90,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	790,512.17	25,709.77	816,221.94				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
4) Due from Grantor Government		9290	342,325.20	4,605,676.23	4,948,001.43				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	92,755.28	0.00	92,755.28				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	10,515.20	0.00	10,515.20				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			32,386,950.91	22,204,081.41	54,591,032.32				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	8,075,836.99	708,024.29	8,783,861.28				
2) Due to Grantor Governments		9590	7,928,535.23	56,738.86	7,985,274.09				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	33,339.12	777,048.96	810,388.08				
6) TOTAL, LIABILITIES			16,037,711.34	1,541,812.11	17,579,523.45				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			16,349,239.57	20,662,269.30	37,011,508.87				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	50,927,901.00	0.00	50,927,901.00	59,112,764.00	0.00	59,112,764.00	16.1%
Education Protection Account State Aid - Current Year		8012	37,113,480.00	0.00	37,113,480.00	34,134,285.00	0.00	34,134,285.00	-8.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	52,005.00	0.00	52,005.00	52,005.00	0.00	52,005.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	121,536.00	0.00	121,536.00	121,536.00	0.00	121,536.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,588,730.00	0.00	14,588,730.00	14,588,730.00	0.00	14,588,730.00	0.0%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
Unsecured Roll Taxes				8042	391,175.00	0.00	391,175.00	391,175.00	0.00	391,175.00	0.0%
Prior Years' Taxes				8043	467,808.00	0.00	467,808.00	467,808.00	0.00	467,808.00	0.0%
Supplemental Taxes				8044	473,618.00	0.00	473,618.00	473,618.00	0.00	473,618.00	0.0%
Education Revenue Augmentation Fund (ERAF)				8045	9,830,723.00	0.00	9,830,723.00	9,830,723.00	0.00	9,830,723.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)				8047	6,478,863.00	0.00	6,478,863.00	6,478,863.00	0.00	6,478,863.00	0.0%
Penalties and Interest from Delinquent Taxes				8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)											
Royalties and Bonuses				8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes				8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment				8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources					120,445,839.00	0.00	120,445,839.00	125,651,507.00	0.00	125,651,507.00	4.3%
LCFF Transfers											
Unrestricted LCFF Transfers - Current Year			0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year			All Other	8091	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes				8096	0.00		0.00	0.00		0.00	0.0%
Property Taxes Transfers				8097	0.00		0.00	0.00		0.00	0.0%
LCFF Transfers - Prior Years				8099	0.00		0.00	0.00		0.00	0.0%
TOTAL, LCFF SOURCES					120,445,839.00	0.00	120,445,839.00	125,651,507.00	0.00	125,651,507.00	4.3%
FEDERAL REVENUE											
Maintenance and Operations				8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement				8181	0.00	2,226,809.00	2,226,809.00	0.00	2,247,752.00	2,247,752.00	0.9%
Special Education Discretionary Grants				8182	0.00	167,780.56	167,780.56	0.00	164,012.00	164,012.00	-2.2%
Child Nutrition Programs				8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities				8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds				8260	7,684.90	0.00	7,684.90	9,000.00	0.00	9,000.00	17.1%
Flood Control Funds				8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds				8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA				8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs				8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources				8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic			3010	8290		1,054,173.96	1,054,173.96	0.00	1,045,129.00	1,045,129.00	-0.9%
Title I, Part D, Local Delinquent Programs			3025	8290							0.0%
Title II, Part A, Supporting Effective Instruction			4035	8290		193,783.30	193,783.30		187,100.00	187,100.00	-3.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		8,402.86	8,402.86		16,647.00	16,647.00	98.1%
Title III, English Learner Program	4203	8290		67,384.47	67,384.47		62,946.00	62,946.00	-6.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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, 5630	8290		551,079.92	551,079.92		81,196.00	81,196.00	-85.3%
Career and Technical Education	3500-3599	8290		56,652.00	56,652.00		56,652.00	56,652.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	53,468.88	53,468.88	0.00	65,526.00	65,526.00	22.5%
TOTAL, FEDERAL REVENUE			7,684.90	4,379,534.95	4,387,219.85	9,000.00	3,926,960.00	3,935,960.00	-10.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	269,522.96	269,522.96	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	481,614.00	0.00	481,614.00	481,614.00	0.00	481,614.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,906,639.42	846,931.18	2,753,570.60	1,791,635.00	773,232.00	2,564,867.00	-6.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,831,763.00	2,831,763.00		2,297,779.00	2,297,779.00	-18.9%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		127,047.61	127,047.61		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		449,373.64	449,373.64		692,515.00	692,515.00	54.1%
Arts and Music in Schools (Prop 28)	6770	8590		1,518,055.00	1,518,055.00		1,516,000.00	1,516,000.00	-0.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,567,580.60	5,017,194.83	12,584,775.43	800,000.00	1,419,203.00	2,219,203.00	-82.4%
TOTAL, OTHER STATE REVENUE			9,955,834.02	11,059,888.22	21,015,722.24	3,073,249.00	6,698,729.00	9,771,978.00	-53.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	2,540,013.29	2,540,013.29	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	342,972.10	0.00	342,972.10	315,000.00	0.00	315,000.00	-8.2%
Interest		8660	1,273,920.16	0.00	1,273,920.16	800,000.00	0.00	800,000.00	-37.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,065,497.64)	0.00	(1,065,497.64)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	115,722.00	0.00	115,722.00	80,000.00	0.00	80,000.00	-30.9%
Interagency Services		8677	0.00	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	0.00	0.0%
All Other Fees and Contracts		8689	0.00	100,020.00	100,020.00	0.00	60,000.00	60,000.00	-40.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,244,404.17	751,452.53	3,995,856.70	748,964.00	443,740.00	1,192,704.00	-70.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		10,157,638.54	10,157,638.54		10,104,943.00	10,104,943.00	-0.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,911,520.79	13,549,124.36	17,460,645.15	1,943,964.00	10,608,683.00	12,552,647.00	-28.1%
TOTAL, REVENUES			134,320,878.71	28,988,547.53	163,309,426.24	130,677,720.00	21,234,372.00	151,912,092.00	-7.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	45,025,545.43	11,704,364.69	56,729,910.12	46,775,110.00	10,298,705.00	57,073,815.00	0.6%
Certificated Pupil Support Salaries		1200	2,554,904.23	2,972,341.26	5,527,245.49	2,689,758.00	2,816,753.00	5,506,511.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,635,443.69	263,685.86	5,899,129.55	5,654,026.00	251,289.00	5,905,315.00	0.1%
Other Certificated Salaries		1900	87,984.96	1,031,807.32	1,119,792.28	82,000.00	1,035,973.00	1,117,973.00	-0.2%
TOTAL, CERTIFICATED SALARIES			53,303,878.31	15,972,199.13	69,276,077.44	55,200,894.00	14,402,720.00	69,603,614.00	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,189,788.44	5,180,112.77	7,369,901.21	1,646,471.00	5,319,682.00	6,966,153.00	-5.5%
Classified Support Salaries		2200	6,777,671.20	1,210,385.36	7,988,056.56	7,303,191.00	471,194.00	7,774,385.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	1,720,605.13	213,436.16	1,934,041.29	1,732,292.00	103,930.00	1,836,222.00	-5.1%
Clerical, Technical and Office Salaries		2400	6,278,166.55	435,156.36	6,713,322.91	6,145,031.00	425,342.00	6,570,373.00	-2.1%
Other Classified Salaries		2900	1,946,082.76	1,923,189.16	3,869,271.92	1,747,890.00	1,540,939.00	3,288,829.00	-15.0%
TOTAL, CLASSIFIED SALARIES			18,912,314.08	8,962,279.81	27,874,593.89	18,574,875.00	7,861,087.00	26,435,962.00	-5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,462,061.19	2,995,615.13	19,457,677.32	10,304,652.00	2,691,125.00	12,995,777.00	-33.2%
PERS		3201-3202	4,239,380.82	2,313,665.46	6,553,046.28	4,768,987.00	1,722,309.00	6,491,296.00	-0.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,090,894.18	907,960.20	2,998,854.38	2,291,054.00	815,589.00	3,106,643.00	3.6%
Unemployment Insurance		3401-3402	8,530,918.16	3,148,336.48	11,679,254.64	9,332,433.00	3,771,986.00	13,104,419.00	12.2%
Workers' Compensation		3501-3502	34,253.10	11,915.63	46,168.73	37,616.00	11,319.00	48,935.00	6.0%
OPEB, Allocated		3601-3602	1,452,501.69	467,518.24	1,920,019.93	1,596,543.00	470,214.00	2,066,757.00	7.6%
OPEB, Active Employees		3701-3702	48,654.30	0.00	48,654.30	45,000.00	0.00	45,000.00	-7.5%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	3,641.20	0.00	3,641.20	3,642.00	0.00	3,642.00	0.0%
			32,862,304.64	9,845,012.14	42,707,316.78	28,379,927.00	9,482,542.00	37,862,469.00	-11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	204,489.05	204,489.05	0.00	223,232.00	223,232.00	9.2%
Books and Other Reference Materials		4200	13,935.12	45,514.56	59,449.68	4,215.00	0.00	4,215.00	-92.9%
Materials and Supplies		4300	2,472,639.40	1,072,714.45	3,545,353.85	2,631,764.00	1,163,281.00	3,795,045.00	7.0%
Noncapitalized Equipment		4400	569,393.22	251,495.83	820,889.05	390,847.00	8,352.00	399,199.00	-51.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,055,967.74	1,574,213.89	4,630,181.63	3,026,826.00	1,394,865.00	4,421,691.00	-4.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,235,274.45	1,235,274.45	0.00	1,150,432.00	1,150,432.00	-6.9%
Travel and Conferences		5200	360,016.03	134,520.20	494,536.23	116,832.00	9,663.00	126,495.00	-74.4%
Dues and Memberships		5300	35,170.01	98,681.00	133,851.01	52,321.00	800.00	53,121.00	-60.3%
Insurance		5400 - 5499	0.00	0.00	0.00	2,066,000.00	0.00	2,066,000.00	New
Operations and Housekeeping Services		5500	2,570,013.56	0.00	2,570,013.56	2,569,900.00	0.00	2,569,900.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,413,657.07	158,605.02	1,572,262.09	1,333,385.00	2,874.00	1,336,259.00	-15.0%
Transfers of Direct Costs		5710	(10,191.84)	10,191.84	0.00	(4,000.00)	4,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,612.18)	0.00	(2,612.18)	(20,050.00)	10,000.00	(10,050.00)	284.7%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	4,370,954.71	7,031,489.02	11,402,443.73	3,272,348.00	4,462,269.00	7,734,617.00	-32.2%
Communications		5900	618,908.10	10,024.16	628,932.26	445,500.00	12,180.00	457,680.00	-27.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,355,915.46	8,678,785.69	18,034,701.15	9,832,236.00	5,652,218.00	15,484,454.00	-14.1%
CAPITAL OUTLAY									
Land		6100	2,500.00	382,634.50	385,134.50	0.00	0.00	0.00	-100.0%
Land Improvements		6170	286,475.00	120,610.50	407,085.50	716,137.00	0.00	716,137.00	75.9%
Buildings and Improvements of Buildings		6200	909,275.00	174,320.84	1,083,595.84	50,500.00	0.00	50,500.00	-95.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	89,072.55	273,736.13	362,808.68	236,631.00	0.00	236,631.00	-34.8%
Equipment Replacement		6500	35,829.41	0.00	35,829.41	20,000.00	0.00	20,000.00	-44.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			1,323,151.96	951,301.97	2,274,453.93	1,023,268.00	0.00	1,023,268.00	-55.0%
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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,904,734.61	1,904,734.61	0.00	1,830,902.00	1,830,902.00	-3.9%
Payments to County Offices		7142	272,914.00	0.00	272,914.00	205,000.00	0.00	205,000.00	-24.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	93,453.75	0.00	93,453.75	70,000.00	0.00	70,000.00	-25.1%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	151,399.55	0.00	151,399.55	39,573.00	0.00	39,573.00	-73.9%
Other Debt Service - Principal		7439	969,901.27	1,776.06	971,677.33	1,010,286.00	1,777.00	1,012,063.00	4.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,487,668.57	1,906,510.67	3,394,179.24	1,324,859.00	1,832,679.00	3,157,538.00	-7.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(969,148.09)	969,148.09	0.00	(421,465.00)	421,464.00	(1.00)	New
Transfers of Indirect Costs - Interfund		7350	(314,859.30)	0.00	(314,859.30)	(250,158.00)	0.00	(250,158.00)	-20.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,284,007.39)	969,148.09	(314,859.30)	(671,623.00)	421,464.00	(250,159.00)	-20.5%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL EXPENDITURES			119,017,193.37	48,859,451.39	167,876,644.76	116,691,262.00	41,047,575.00	157,738,837.00	-6.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(18,194,372.09)	18,194,372.09	0.00	(18,866,219.00)	18,866,219.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,194,372.09)	18,194,372.09	0.00	(18,866,219.00)	18,866,219.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(18,194,372.09)	18,194,372.09	0.00	(18,866,219.00)	18,866,219.00	0.00	0.0%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F		
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES											
1) LCFF Sources		8010-8099	120,445,839.00		0.00		120,445,839.00	125,651,507.00	0.00	125,651,507.00	4.3%
2) Federal Revenue		8100-8299	7,684.90	4,379,534.95		4,379,534.95	4,387,219.85	9,000.00	3,926,960.00	3,935,960.00	-10.3%
3) Other State Revenue		8300-8599	9,955,834.02	11,059,888.22		11,059,888.22	21,015,722.24	3,073,249.00	6,698,729.00	9,771,978.00	-53.5%
4) Other Local Revenue		8600-8799	3,911,520.79	13,549,124.36		13,549,124.36	17,460,645.15	1,943,964.00	10,608,683.00	12,552,647.00	-28.1%
5) TOTAL, REVENUES			134,320,878.71	28,988,547.53		28,988,547.53	163,309,426.24	130,677,720.00	21,234,372.00	151,912,092.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)											
1) Instruction	1000-1999		62,902,894.64	31,495,685.54		31,495,685.54	94,398,580.18	65,363,553.00	27,577,158.00	92,940,711.00	-1.5%
2) Instruction - Related Services	2000-2999		19,711,475.50	2,793,918.84		2,793,918.84	22,505,394.34	12,273,721.00	2,884,698.00	15,158,419.00	-32.6%
3) Pupil Services	3000-3999		9,460,388.41	6,987,163.70		6,987,163.70	16,447,552.11	10,565,019.00	5,668,237.00	16,233,256.00	-1.3%
4) Ancillary Services	4000-4999		2,458,690.64	0.00		0.00	2,458,690.64	1,983,564.00	0.00	1,883,564.00	-23.4%
5) Community Services	5000-5999		133,920.93	3,113,625.71		3,113,625.71	3,247,546.64	133,794.00	2,484,874.00	2,618,668.00	-19.4%
6) Enterprise	6000-6999		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,679,749.91	1,313,760.85		1,313,760.85	8,993,510.76	10,493,637.00	421,464.00	10,915,101.00	21.4%
8) Plant Services	8000-8999		15,182,404.77	1,248,786.08		1,248,786.08	16,431,190.85	14,653,115.00	178,465.00	14,831,580.00	-9.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,487,668.57	1,906,510.67		1,906,510.67	3,394,179.24	1,324,859.00	1,832,679.00	3,157,538.00	-7.0%
10) TOTAL, EXPENDITURES			119,017,193.37	48,859,451.39		48,859,451.39	167,876,644.76	116,691,262.00	41,047,575.00	157,738,837.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)											
			15,303,685.34	(19,870,903.86)		(19,870,903.86)	(4,567,218.52)	13,986,458.00	(19,813,203.00)	(5,826,745.00)	27.6%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers											
a) Transfers In		8900-8929	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00		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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,194,372.09)	18,194,372.09		18,194,372.09	0.00	(18,866,219.00)	18,866,219.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,194,372.09)	18,194,372.09		18,194,372.09	0.00	(18,866,219.00)	18,866,219.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)											
			(2,890,686.75)	(1,676,531.77)		(1,676,531.77)	(4,567,218.52)	(4,879,761.00)	(946,984.00)	(5,826,745.00)	27.6%
F. FUND BALANCE, RESERVES											
1) Beginning Fund Balance			19,239,926.32	22,338,801.07		22,338,801.07	41,578,727.39	16,349,239.57	20,662,269.30	37,011,508.87	-11.0%
a) As of July 1 - Unaudited		9791									

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,239,926.32	22,338,801.07	41,578,727.39	16,349,239.57	20,662,269.30	37,011,508.87	-11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,239,926.32	22,338,801.07	41,578,727.39	16,349,239.57	20,662,269.30	37,011,508.87	-11.0%
2) Ending Balance, June 30 (E + F1e)			16,349,239.57	20,662,269.30	37,011,508.87	11,469,478.57	19,715,285.30	31,184,763.87	-15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	92,755.28	0.00	92,755.28	92,755.00	0.00	92,755.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,662,269.30	20,662,269.30	0.00	19,715,285.30	19,715,285.30	-4.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,701,995.69	0.00	8,701,995.69	6,309,553.00	0.00	6,309,553.00	-27.5%
School Site Carryover	0000	9780	264,462.10		264,462.10			0.00	
Donations/Abatements	0000	9780	1,194,537.63		1,194,537.63			0.00	
Board Required 4%	0000	9780	6,715,065.79		6,715,065.79			0.00	
RMMA	0000	9780	527,930.17		527,930.17			0.00	
Board Required 4%	0000	9780			0.00	6,309,553.00		6,309,553.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,036,299.34	0.00	5,036,299.34	4,732,165.00	0.00	4,732,165.00	-6.0%
Unassigned/Unappropriated Amount		9790	2,428,189.26	0.00	2,428,189.26	245,005.57	0.00	245,005.57	-89.9%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

19 64329 0000000
Form 01
G8AAPPEEJSU(2025-26)

Borita Unified
Los Angeles County

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	2,830,107.46	2,297,018.46
6019	Student Support and Professional Development Discretionary Block Grant	1,961,866.00	980,934.00
6300	Lottery: Instructional Materials	1,744,405.23	1,778,405.23
6546	Mental Health-Related Services	2,154.33	2,154.33
6547	Special Education Early Intervention Preschool Grant	698,317.42	698,317.42
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,620,737.71	2,491,863.71
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	246,764.39	246,764.39
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	22,758.57	22,758.57
7311	Classified School Employee Professional Development Block Grant	14,862.57	14,862.57
7399	LCFF Equity Multiplier	15,115.42	15,115.42
7435	Learning Recovery Emergency Block Grant	1,196,962.11	858,873.11
7810	Other Restricted State	205,394.97	205,394.97
9010	Other Restricted Local	10,102,823.12	10,102,823.12
Total Restricted Balance		20,662,269.30	19,715,285.30

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,895,772.00	0.00	-100.0%
5) TOTAL, REVENUES			4,895,772.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,829,203.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,829,203.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,569.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,569.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,344,208.00	1,410,777.00	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,344,208.00	1,410,777.00	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,344,208.00	1,410,777.00	5.0%
2) Ending Balance, June 30 (E + F1e)			1,410,777.00	1,410,777.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,334.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,372,443.00	1,410,777.00	2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	1,373,473.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	38,334.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,411,807.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,030.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			1,030.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,410,777.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,895,772.00	0.00	-100.0%
TOTAL, REVENUES			4,895,772.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
		3201-3202	0.00	0.00	0.0%
PERS		3301-3302	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3401-3402	0.00	0.00	0.0%
Health and Welfare Benefits		3501-3502	0.00	0.00	0.0%
Unemployment Insurance		3601-3602	0.00	0.00	0.0%
Workers' Compensation		3701-3702	0.00	0.00	0.0%
OPEB, Allocated		3751-3752	0.00	0.00	0.0%
OPEB, Active Employees		3901-3902	0.00	0.00	0.0%
Other Employee Benefits			0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS					
BOOKS AND SUPPLIES		4300	4,829,203.00	0.00	-100.0%
Materials and Supplies		4400	0.00	0.00	0.0%
Noncapitalized Equipment			4,829,203.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES					
SERVICES AND OTHER OPERATING EXPENDITURES		5100	0.00	0.00	0.0%
Subagreements for Services		5300	0.00	0.00	0.0%
Dues and Memberships		5400-5450	0.00	0.00	0.0%
Insurance		5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5750	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund					
Professional/Consulting Services and		5800	0.00	0.00	0.0%
Operating Expenditures		5900	0.00	0.00	0.0%
Communications			0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES					
CAPITAL OUTLAY		6400	0.00	0.00	0.0%
Equipment		6500	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.0%
Lease Assets		6700	0.00	0.00	0.0%
Subscription Assets			0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY					
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7350	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund			0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,829,203.00	0.00	-100.0%
TOTAL, EXPENDITURES					
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		8919	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN					
INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					
OTHER SOURCES/USES					
SOURCES		8953	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets					
Transfers from Funds of		8965	0.00	0.00	0.0%
Lapsed/Reorganized LEAs		8972	0.00	0.00	0.0%
Proceeds from Leases		8974	0.00	0.00	0.0%
Proceeds from SBITAs			0.00	0.00	0.0%
(c) TOTAL, SOURCES					
USES					
Transfers of Funds from		7651	0.00	0.00	0.0%
Lapsed/Reorganized LEAs			0.00	0.00	0.0%
(d) TOTAL, USES					
CONTRIBUTIONS		8980	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.0%
Contributions from Restricted Revenues					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,895,772.00	0.00	-100.0%
5) TOTAL, REVENUES			4,895,772.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		4,829,203.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,829,203.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,569.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,569.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,344,208.00	1,410,777.00	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,344,208.00	1,410,777.00	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,344,208.00	1,410,777.00	5.0%
2) Ending Balance, June 30 (E + F1e)			1,410,777.00	1,410,777.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,334.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,372,443.00	1,410,777.00	2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	1,372,443.00	1,410,777.00
Total, Restricted Balance		1,372,443.00	1,410,777.00

Unaudited Actuals
Child Development Fund
Expenditures by Object

19 64329 0000000
Form 12
G8AAPEEJSU(2025-26)

Bonita Unified
Los Angeles County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,596,284.31	2,732,236.00	5.2%
5) TOTAL, REVENUES			2,596,284.31	2,732,236.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,061,309.71	1,592,023.00	50.0%
3) Employee Benefits		3000-3999	522,569.49	908,357.00	73.8%
4) Books and Supplies		4000-4999	126,317.46	73,897.00	-41.5%
5) Services and Other Operating Expenditures		5000-5999	78,809.75	48,790.00	-38.1%
6) Capital Outlay		6000-6999	23,850.34	4,185.00	-82.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,662.60	2,400.00	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	106,425.14	102,584.00	-3.6%
9) TOTAL, EXPENDITURES			1,921,944.49	2,732,236.00	42.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			674,339.82	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			674,339.82	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	523,536.62	1,197,876.44	128.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments			523,536.62	1,197,876.44	128.8%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%
d) Other Restatements			523,536.62	1,197,876.44	128.8%
e) Adjusted Beginning Balance (F1c + F1d)			1,197,876.44	1,197,876.44	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760			
Other Commitments					
d) Assigned		9780	1,197,876.44	1,197,876.44	0.0%
Other Assignments		9789	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
G. ASSETS					
1) Cash		9110	1,217,260.62		
a) in County Treasury		9111	(26,096.85)		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Cash Account		9135	0.00		
d) with Fiscal Agent/Trustee					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	75,703.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,266,867.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	68,990.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			68,990.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,197,876.44		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	18,494.20	10,000.00	-45.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(26,096.85)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,603,886.96	2,722,236.00	4.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,596,284.31	2,732,236.00	5.2%
TOTAL, REVENUES			2,596,284.31	2,732,236.00	5.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	215,712.32	208,117.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,230.07	62,203.00	-1.6%
Other Classified Salaries		2900	782,367.32	1,321,703.00	68.9%
TOTAL, CLASSIFIED SALARIES			1,061,309.71	1,592,023.00	50.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	260,671.21	323,743.00	24.2%
OASDI/Medicare/Alternative		3301-3302	76,068.11	120,080.00	57.9%
Health and Welfare Benefits		3401-3402	166,241.43	431,827.00	159.8%
Unemployment Insurance		3501-3502	509.65	829.00	62.7%
Workers' Compensation		3601-3602	19,079.09	31,878.00	67.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			522,569.49	908,357.00	73.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	119,635.05	70,000.00	-41.5%
Noncapitalized Equipment		4400	6,682.41	3,897.00	-41.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			126,317.46	73,897.00	-41.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,526.90	1,000.00	-34.5%
Dues and Memberships		5300	130.00	130.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	942.64	950.00	0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,561.12	10,000.00	290.5%
Professional/Consulting Services and Operating Expenditures		5800	73,633.28	36,710.00	-50.1%
Communications		5900	15.81	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,809.75	48,790.00	-38.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	23,850.34	4,185.00	-82.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,850.34	4,185.00	-82.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,662.60	2,400.00	-9.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,662,60	2,400,00	-9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	106,425,14	102,584,00	-3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,425,14	102,584,00	-3.6%
TOTAL, EXPENDITURES			1,921,944,49	2,732,236,00	42.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0,00	0,00	0.0%
Other Authorized Interfund Transfers In		8919	0,00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0,00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0,00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0,00	0,00	0.0%
Proceeds from Leases		8972	0,00	0,00	0.0%
Proceeds from SBITAs		8974	0,00	0,00	0.0%
All Other Financing Sources		8979	0,00	0,00	0.0%
(c) TOTAL, SOURCES			0,00	0,00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0,00	0.0%
All Other Financing Uses		7699	0,00	0,00	0.0%
(d) TOTAL, USES			0,00	0,00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0,00	0,00	0.0%
Contributions from Restricted Revenues		8990	0,00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	0,00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES		8010-8099	0.00	0.00	0.0%
1) LCFF Sources		8100-8299	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	2,596,284.31	2,732,236.00	5.2%
4) Other Local Revenue			2,596,284.31	2,732,236.00	5.2%
5) TOTAL, REVENUES					
B. EXPENDITURES (Objects 1000-7999)	1000-1999		0.00	0.00	0.0%
1) Instruction	2000-2999		0.00	0.00	0.0%
2) Instruction - Related Services	3000-3999		15,267.12	12,930.00	-15.3%
3) Pupil Services	4000-4999		0.00	0.00	0.0%
4) Ancillary Services	5000-5999		1,482,158.68	2,306,005.00	55.6%
5) Community Services	6000-6999		0.00	0.00	0.0%
6) Enterprise	7000-7999		106,425.14	102,584.00	-3.6%
7) General Administration	8000-8999		315,430.95	308,317.00	-2.3%
8) Plant Services	9000-9999	Except 7600-7699	2,662.60	2,400.00	-9.9%
9) Other Outgo			1,921,944.49	2,732,236.00	42.2%
10) TOTAL, EXPENDITURES			674,339.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			674,339.82	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	523,536.62	1,197,876.44	128.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments			523,536.62	1,197,876.44	128.8%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%
d) Other Restatements			523,536.62	1,197,876.44	128.8%
e) Adjusted Beginning Balance (F1c + F1d)			1,197,876.44	1,197,876.44	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.0%
b) Restricted					
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
d) Assigned		9780	1,197,876.44	1,197,876.44	0.0%
Other Assignments (by Resource/Object)					
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					

Unaudited Actuals
 Child Development Fund
 Exhibit: Restricted Balance Detail

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 Form 12
 G8AAPEEJSU(2025-26)

Bonita Unified
 Los Angeles County

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,739,886.81	3,438,750.00	25.5%
3) Other State Revenue		8300-8599	4,523,321.15	4,507,650.00	-0.3%
4) Other Local Revenue		8600-8799	156,888.35	73,500.00	-53.2%
5) TOTAL, REVENUES			7,420,096.31	8,019,900.00	8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,074,251.38	2,109,795.00	1.7%
3) Employee Benefits		3000-3999	959,817.77	1,185,014.00	23.5%
4) Books and Supplies		4000-4999	2,555,405.34	3,406,000.00	33.3%
5) Services and Other Operating Expenditures		5000-5999	314,965.62	355,170.00	12.8%
6) Capital Outlay		6000-6999	594,290.37	425,000.00	-28.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,220.12	2,215.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	208,434.16	147,574.00	-29.2%
9) TOTAL, EXPENDITURES			6,709,384.76	7,630,768.00	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			710,711.55	389,132.00	-45.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			710,711.55	389,132.00	-45.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,329,268.63	7,039,980.18	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,329,268.63	7,039,980.18	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,329,268.63	7,039,980.18	11.2%
2) Ending Balance, June 30 (E + F1e)			7,039,980.18	7,429,112.18	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	57,767.44	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,507,746.76	6,954,646.20	6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	474,465.98	474,465.98	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,126,049.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(131,336.37)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,043,091.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	57,767.44		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,095,571.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	51,160.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,430.84		
6) TOTAL, LIABILITIES			55,591.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,039,980.18		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,739,886.81	3,438,750.00	25.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,739,886.81	3,438,750.00	25.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,523,321.15	4,507,650.00	-0.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,523,321.15	4,507,650.00	-0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	113,925.61	73,500.00	-35.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	174,289.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(131,336.37)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,889.35	73,500.00	-53.2%
TOTAL, REVENUES			7,420,096.31	8,019,900.00	8.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,686,381.16	1,718,311.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	133,545.77	138,206.00	3.5%
Clerical, Technical and Office Salaries		2400	254,324.45	253,278.00	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,074,251.38	2,109,795.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	452,789.65	460,302.00	6.1%
OASDI/Medicare/Alternative		3301-3302	144,171.27	154,377.00	7.1%
Health and Welfare Benefits		3401-3402	323,013.08	507,939.00	57.3%
Unemployment Insurance		3501-3502	1,001.92	1,100.00	9.8%
Workers' Compensation		3601-3602	38,831.85	41,296.00	6.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			959,817.77	1,185,014.00	23.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	124,363.46	66,000.00	-46.9%
Noncapitalized Equipment		4400	52,320.97	57,500.00	9.9%
Food		4700	2,378,720.91	3,282,500.00	38.0%
TOTAL, BOOKS AND SUPPLIES			2,555,405.34	3,406,000.00	33.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,114.16	30,600.00	68.9%
Dues and Memberships		5300	2,063.35	3,000.00	45.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,402.84	43,420.00	47.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51.06	50.00	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	264,277.21	277,500.00	5.0%
Communications		5900	1,057.00	600.00	-43.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			314,965.62	355,170.00	12.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	44,012.25	150,000.00	240.8%
Equipment		6400	550,278.12	250,000.00	-54.6%
Equipment Replacement		6500	0.00	25,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			594,290.37	425,000.00	-28.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,220.12	2,215.00	-0.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,220.12	2,215.00	-0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	208,434.16	147,574.00	-29.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			208,434.16	147,574.00	-29.2%
TOTAL, EXPENDITURES			6,709,384.76	7,630,768.00	13.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,739,886.81	3,438,750.00	25.5%
3) Other State Revenue		8300-8599	4,523,321.15	4,507,650.00	-0.3%
4) Other Local Revenue		8600-8799	156,888.35	73,500.00	-53.2%
5) TOTAL, REVENUES			7,420,096.31	8,019,900.00	8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,236,326.27	7,056,672.00	13.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		208,434.16	147,574.00	-29.2%
8) Plant Services	8000-8999		262,404.21	424,307.00	61.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,220.12	2,215.00	-0.2%
10) TOTAL, EXPENDITURES			6,709,384.76	7,630,768.00	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			710,711.55	389,132.00	-45.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			710,711.55	389,132.00	-45.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,329,268.63	7,039,980.18	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,329,268.63	7,039,980.18	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,329,268.63	7,039,980.18	11.2%
2) Ending Balance, June 30 (E + F1e)			7,039,980.18	7,429,112.18	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	57,767.44	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,507,746.76	6,954,646.20	6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	474,465.98	474,465.98	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,507,746.76	6,954,646.20
Total, Restricted Balance		6,507,746.76	6,954,646.20

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,240.39	5,000.00	-55.5%
5) TOTAL, REVENUES			11,240.39	5,000.00	-55.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,240.39	5,000.00	-55.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,240.39	5,000.00	-55.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	998,162.36	1,009,402.75	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			998,162.36	1,009,402.75	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			998,162.36	1,009,402.75	1.1%
2) Ending Balance, June 30 (E + F1e)			1,009,402.75	1,014,402.75	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,009,402.75	1,014,402.75	0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,023,107.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21,934.41)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,229.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,009,402.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,009,402.75		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	33,174.80	5,000.00	-84.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,934.41)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			11,240.39	5,000.00	-55.5%
TOTAL, REVENUES			11,240.39	5,000.00	-55.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,240.39	5,000.00	-55.5%
5) TOTAL, REVENUES			11,240.39	5,000.00	-55.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,240.39	5,000.00	-55.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,240.39	5,000.00	-55.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	998,162.36	1,009,402.75	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			998,162.36	1,009,402.75	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			998,162.36	1,009,402.75	1.1%
2) Ending Balance, June 30 (E + F1e)			1,009,402.75	1,014,402.75	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,009,402.75	1,014,402.75	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	235,255.58	340,000.00	44.5%
5) TOTAL, REVENUES			235,255.58	340,000.00	44.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,353.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	71,885.00	50,000.00	-30.4%
6) Capital Outlay		6000-6999	212,471.29	125,000.00	-41.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			319,709.64	175,000.00	-45.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,454.06)	165,000.00	-295.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,454.06)	165,000.00	-295.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,695,678.60	4,611,224.54	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,695,678.60	4,611,224.54	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,695,678.60	4,611,224.54	-1.8%
2) Ending Balance, June 30 (E + F1e)			4,611,224.54	4,776,224.54	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,788,029.39	1,913,029.39	7.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,823,195.15	2,863,195.15	1.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,673,500.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(100,195.17)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	37,919.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,611,224.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,611,224.54		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	154,557.47	40,000.00	-74.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(100,195.17)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	180,893.28	300,000.00	65.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			235,255.58	340,000.00	44.5%
TOTAL, REVENUES			235,255.58	340,000.00	44.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,811.96	0.00	-100.0%
Noncapitalized Equipment		4400	9,541.39	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,353.35	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,885.00	50,000.00	-30.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,885.00	50,000.00	-30.4%
CAPITAL OUTLAY					
Land		6100	0.00	50,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	212,471.29	75,000.00	-64.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			212,471.29	125,000.00	-41.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			319,709.64	175,000.00	-45.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	235,255.58	340,000.00	44.5%
5) TOTAL, REVENUES			235,255.58	340,000.00	44.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		319,709.64	175,000.00	-45.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			319,709.64	175,000.00	-45.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(84,454.06)	165,000.00	-295.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,454.06)	165,000.00	-295.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,695,678.60	4,611,224.54	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,695,678.60	4,611,224.54	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,695,678.60	4,611,224.54	-1.8%
2) Ending Balance, June 30 (E + F1e)			4,611,224.54	4,776,224.54	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,788,029.39	1,913,029.39	7.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,823,195.15	2,863,195.15	1.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	1,788,029.39	1,913,029.39
Total, Restricted Balance		1,788,029.39	1,913,029.39

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	830,919.26	850,000.00	2.3%
5) TOTAL, REVENUES			830,919.26	850,000.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	307,605.64	224,633.00	-27.0%
3) Employee Benefits		3000-3999	114,931.29	81,096.00	-29.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	886,045.26	629,374.00	-29.0%
6) Capital Outlay		6000-6999	1,049,014.58	24,000.00	-97.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,357,596.77	959,103.00	-59.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,526,677.51)	(109,103.00)	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,526,677.51)	(109,103.00)	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,566,941.47	1,040,263.96	-59.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,941.47	1,040,263.96	-59.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,566,941.47	1,040,263.96	-59.5%
2) Ending Balance, June 30 (E + F1e)			1,040,263.96	931,160.96	-10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,040,263.96	931,160.96	-10.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,734,206.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,179.65)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,078.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,719,105.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	678,841.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			678,841.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,040,263.96		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	786,624.30	800,000.00	1.7%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	81,474.61	50,000.00	-38.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(37,179.65)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			830,919.26	850,000.00	2.3%
TOTAL, REVENUES			830,919.26	850,000.00	2.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	307,605.64	224,633.00	-27.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			307,605.64	224,633.00	-27.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,499.56	59,304.00	-30.6%
OASDI/Medicare/Alternative		3301-3302	23,091.41	17,186.00	-25.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	158.45	113.00	-28.7%
Workers' Compensation		3601-3602	6,181.87	4,493.00	-27.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			114,931.29	81,096.00	-29.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	323,241.51	245,150.00	-24.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,140.65	34,725.00	-38.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	506,663.10	349,499.00	-31.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			886,045.26	629,374.00	-29.0%
CAPITAL OUTLAY					
Land		6100	968,122.61	0.00	-100.0%
Land Improvements		6170	14,326.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	66,565.47	24,000.00	-63.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,049,014.58	24,000.00	-97.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,357,596.77	959,103.00	-59.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	830,919.26	850,000.00	2.3%
5) TOTAL, REVENUES			830,919.26	850,000.00	2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,357,596.77	959,103.00	-59.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,357,596.77	959,103.00	-59.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,526,677.51)	(109,103.00)	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,526,677.51)	(109,103.00)	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,566,941.47	1,040,263.96	-59.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,941.47	1,040,263.96	-59.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,566,941.47	1,040,263.96	-59.5%
2) Ending Balance, June 30 (E + F1e)			1,040,263.96	931,160.96	-10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,040,263.96	931,160.96	-10.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	91,972.00	0.00	-100.0%
3) Other State Revenue		8300-8599	44,920.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,396,954.90	8,817,120.00	-6.2%
5) TOTAL, REVENUES			9,533,846.90	8,817,120.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,211,088.00	9,751,526.00	-20.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,211,088.00	9,751,526.00	-20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,677,241.10)	(934,406.00)	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,677,241.10)	(934,406.00)	-65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,773,084.00	9,095,842.90	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,773,084.00	9,095,842.90	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,773,084.00	9,095,842.90	-22.7%
2) Ending Balance, June 30 (E + F1e)			9,095,842.90	8,161,436.90	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,095,842.90	8,161,436.90	-10.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,295,121.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(199,278.10)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,095,842.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,095,842.90		
FEDERAL REVENUE					
All Other Federal Revenue		8290	91,972.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			91,972.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	44,920.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			44,920.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,804,389.00	8,361,070.00	-5.0%
Unsecured Roll		8612	267,410.00	160,147.00	-40.1%
Prior Years' Taxes		8613	131,589.00	65,795.00	-50.0%
Supplemental Taxes		8614	180,493.00	90,247.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	19,153.00	0.00	-100.0%
Interest		8660	192,929.00	57,879.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(199,278.10)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	270.00	81,982.00	30,263.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,396,954.90	8,817,120.00	-6.2%
TOTAL, REVENUES			9,533,846.90	8,817,120.00	-7.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,465,000.00	7,270,000.00	-23.2%
Bond Interest and Other Service Charges		7434	2,746,088.00	2,481,526.00	-9.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,211,088.00	9,751,526.00	-20.1%
TOTAL, EXPENDITURES			12,211,088.00	9,751,526.00	-20.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	91,972.00	0.00	-100.0%
3) Other State Revenue		8300-8599	44,920.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,396,954.90	8,817,120.00	-6.2%
5) TOTAL, REVENUES			9,533,846.90	8,817,120.00	-7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,211,088.00	9,751,526.00	-20.1%
10) TOTAL, EXPENDITURES			12,211,088.00	9,751,526.00	-20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,677,241.10)	(934,406.00)	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,677,241.10)	(934,406.00)	-65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,773,084.00	9,095,842.90	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,773,084.00	9,095,842.90	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,773,084.00	9,095,842.90	-22.7%
2) Ending Balance, June 30 (E + F1e)			9,095,842.90	8,161,436.90	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,095,842.90	8,161,436.90	-10.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,061.42	0.00	-100.0%
5) TOTAL, REVENUES			127,061.42	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	234,668.77	232,346.00	-1.0%
3) Employee Benefits		3000-3999	103,895.87	111,882.00	7.7%
4) Books and Supplies		4000-4999	3,183.52	10,600.00	233.0%
5) Services and Other Operating Expenses		5000-5999	1,741,813.57	51,500.00	-97.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,083,561.73	406,328.00	-80.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,956,500.31)	(406,328.00)	-79.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,956,500.31)	(406,328.00)	-79.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,523,252.47	6,566,752.16	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,523,252.47	6,566,752.16	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,523,252.47	6,566,752.16	-23.0%
2) Ending Net Position, June 30 (E + F1e)			6,566,752.16	6,160,424.16	-6.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,541,532.04	5,135,204.04	-7.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,025,220.12	1,025,220.12	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,259,326.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(198,510.69)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	75,221.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			9,136,036.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,569,284.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,569,284.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			6,566,752.16		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	325,572.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(198,510.69)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,061.42	0.00	-100.0%
TOTAL, REVENUES			127,061.42	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	234,668.77	232,346.00	-1.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			234,668.77	232,346.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	62,604.80	61,340.00	-2.0%
OASDI/Medicare/Alternative		3301-3302	17,786.09	17,777.00	-0.1%
Health and Welfare Benefits		3401-3402	18,979.87	28,000.00	47.5%
Unemployment Insurance		3501-3502	116.33	117.00	0.6%
Workers' Compensation		3601-3602	4,408.78	4,648.00	5.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			103,895.87	111,882.00	7.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,183.52	5,000.00	57.1%
Noncapitalized Equipment		4400	0.00	5,600.00	New
TOTAL, BOOKS AND SUPPLIES			3,183.52	10,600.00	233.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	1,628,641.02	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	113,172.55	50,000.00	-55.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,741,813.57	51,500.00	-97.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,083,561.73	406,328.00	-80.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,061.42	0.00	-100.0%
5) TOTAL, REVENUES			127,061.42	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,083,561.73	406,328.00	-80.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,083,561.73	406,328.00	-80.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,956,500.31)	(406,328.00)	-79.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,956,500.31)	(406,328.00)	-79.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,523,252.47	6,566,752.16	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,523,252.47	6,566,752.16	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,523,252.47	6,566,752.16	-23.0%
2) Ending Net Position, June 30 (E + F1e)			6,566,752.16	6,160,424.16	-6.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,541,532.04	5,135,204.04	-7.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,025,220.12	1,025,220.12	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,711,208.00		1,711,208.00			1,711,208.00
Work in Progress	5,526,461.00		5,526,461.00		5,526,461.00	0.00
Total capital assets not being depreciated	7,237,669.00	0.00	7,237,669.00	0.00	5,526,461.00	1,711,208.00
Capital assets being depreciated:						
Land Improvements	81,702,750.00		81,702,750.00	2,147,872.00		83,850,622.00
Buildings	172,657,316.00		172,657,316.00	5,106,459.00		177,763,775.00
Equipment	15,039,973.00		15,039,973.00	1,057,009.00		16,096,982.00
Total capital assets being depreciated	269,400,039.00	0.00	269,400,039.00	8,311,340.00	0.00	277,711,379.00
Accumulated Depreciation for:						
Land Improvements	(38,032,704.00)		(38,032,704.00)	(3,853,514.00)		(41,886,218.00)
Buildings	(99,600,283.00)		(99,600,283.00)	(5,703,977.00)		(105,304,260.00)
Equipment	(10,439,500.00)		(10,439,500.00)	(624,506.00)		(11,064,006.00)
Total accumulated depreciation	(148,072,487.00)	0.00	(148,072,487.00)	(10,181,997.00)	0.00	(158,254,484.00)
Total capital assets being depreciated, net excluding lease and subscription assets	121,327,552.00	0.00	121,327,552.00	(1,870,657.00)	0.00	119,456,895.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets	633,208.00		633,208.00		52,301.00	580,907.00
Accumulated amortization for subscription assets	(238,640.00)		(238,640.00)	(155,003.00)	(52,301.00)	(341,342.00)
Total subscription assets, net	394,568.00	0.00	394,568.00	(155,003.00)	0.00	239,565.00
Governmental activity capital assets, net	128,959,789.00	0.00	128,959,789.00	(2,025,660.00)	5,526,461.00	121,407,668.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		001	002	003	004	005	006	007
FEDERAL PROGRAM NAME		Title One	ESSA: Comp Support & Improvement	IDEA, Local Assistance	IDEA Preschool Grant, Part B	Special Ed: IDEA Mental Health Allocation Plan	IDEA Quality Assurance & Focused Monitoring	Workability II - We Can Work
FEDERAL CATALOG NUMBER								
RESOURCE CODE		3010	3182	3310	3315	3327	3386	3410
REVENUE OBJECT		8290	8290	8181	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)								
AWARD								
1. Prior Year Carryover		247,762.97	472,119.00					
2. a. Current Year Award		1,051,069.00		2,226,809.00	47,758.00	119,417.00	18,421.00	65,630.00
b. Transferability (ESSA)								
c. Other Adjustments								
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)		1,051,069.00	0.00	2,226,809.00	47,758.00	119,417.00	18,421.00	65,630.00
3. Required Matching Funds/Other								
4. Total Available Award								
(sum lines 1, 2d, & 3)		1,298,831.97	472,119.00	2,226,809.00	47,758.00	119,417.00	18,421.00	65,630.00
REVENUES								
5. Unearned Revenue Deferred from Prior Year		(68,187.03)	40,230.00					(16,886.97)
6. Cash Received in Current Year		982,696.00	206,350.00	2,068.80	14,828.47	18,069.30		51,255.18
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)		914,508.97	246,580.00	2,068.80	14,828.47	18,069.30	0.00	34,368.21
EXPENDITURES								
9. Donor-Authorized Expenditures		1,054,173.96	472,119.00	2,226,809.00	47,758.00	119,417.00	605.56	53,468.88
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)		1,054,173.96	472,119.00	2,226,809.00	47,758.00	119,417.00	605.56	53,468.88
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts								

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Bonita Unified
Los Angeles County

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(139,664.99)	(225,539.00)	(2,224,740.20)		(101,347.70)	(605.56)	(19,100.67)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	139,664.99	225,539.00	2,224,740.20		101,347.70	605.56	19,100.67
14. Unused Grant Award Calculation							
(line 4 minus line 9)	244,658.01	0.00	0.00		0.00	17,815.44	12,161.12
15. If Carryover is allowed, enter line 14 amount here	244,658.01					17,815.44	
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,054,173.96	472,119.00	2,226,809.00		119,417.00	605.56	53,468.88

California Dept of Education
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2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Bonita Unified
Los Angeles County

Description	008	009	010	011	012
a. Unearned Revenue			12,792.27		7,973.20
b. Accounts Payable					20,765.47
c. Accounts Receivable	14,471.60	18,020.97		4,406.16	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	50,112.03	24,827.27	16,233.84	2,780,826.38
15. If Carryover is allowed, enter line 14 amount here		50,112.03	24,827.27	16,233.84	406,908.91
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	56,652.00	193,783.30	78,960.92	8,402.86	394,747.79
					4,379,534.95

2025-26 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description					001	002	003	
STATE PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	Student Support & Professional Development Discretionary Block Grant	PreKinder Planning Impl	CTEIG	TOTAL	
	6019	8590		6053	6387			
				8590	8590			
AWARD								
1. Prior Year Carryover					128,022.23	493,240.81	621,263.04	
2. a. Current Year Award				2,942,798.00		692,515.00	3,635,313.00	
b. Other Adjustments							0.00	
c. Adj Curr Yr Award								
(sum lines 2a & 2b)				2,942,798.00	0.00	692,515.00	3,635,313.00	
3. Required Matching Funds/Other							0.00	
4. Total Available Award								
(sum lines 1, 2c, & 3)				2,942,798.00	128,022.23	1,185,755.81	4,256,576.04	
REVENUES								
5. Unearned Revenue Deferred from Prior Year					128,022.23	493,632.23	621,654.46	
6. Cash Received in Current Year				2,942,798.00		623,263.50	3,566,061.50	
7. Contributed Matching Funds							0.00	
8. Total Available (sum lines 5, 6, & 7)				2,942,798.00	128,022.23	1,116,895.73	4,187,715.96	
EXPENDITURES								
9. Donor-Authorized Expenditures				980,932.00	39,260.83	449,373.64	1,469,566.47	
10. Non Donor-Authorized Expenditures							0.00	
11. Total Expenditures (lines 9 & 10)				980,932.00	39,260.83	449,373.64	1,469,566.47	
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)				1,961,866.00	88,761.40	667,522.09	2,718,149.49	
a. Unearned Revenue				1,961,866.00	88,761.40	667,522.09	2,718,149.49	
b. Accounts Payable							0.00	

Description	001	002	003	
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,961,866.00	88,761.40	736,382.17	2,787,009.57
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	980,932.00	39,260.83	449,373.64	1,469,566.47

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

Description		001
(line 4 minus line 9)		0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00

001		
Description	Medi-Cal Billing	TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE	90107	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	969,665.92	969,665.92
2. a. Current Year Award	751,452.53	751,452.53
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		
3. Required Matching Funds/Other	751,452.53	751,452.53
4. Total Available Award (sum lines 1, 2c, & 3)	1,721,118.45	1,721,118.45
REVENUES		
5. Cash Received in Current Year	751,452.53	751,452.53
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	751,452.53	751,452.53
EXPENDITURES		
10. Donor-Authorized Expenditures		
11. Non Donor-Authorized Expenditures	741,676.84	741,676.84
12. Total Expenditures (line 10 plus line 11)		0.00
	741,676.84	741,676.84

Description		001
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	979,441.61	979,441.61

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Bonita Unified
Los Angeles County

Description								001	002	003	004	005	006	007
STATE PROGRAM NAME								Expanded Learning Opportunities	California Clean Energy Jobs	Educator Effectiveness	Lottery - Prop 20	Special Ed: Workability	Special Ed: Mental Health Services	Special Ed: Early Intervention
RESOURCE CODE								2600	6230	6266	6300	6520	6546	6547
REVENUE OBJECT								8590	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Restricted Ending Balance								3,557,496.00	183,786.47	642,355.08	1,350,544.87			944,574.31
2. a. Current Year Award								2,831,763.00			935,551.40	132,465.00	804,859.00	505,846.00
b. Other Adjustments														
c. Adj Curr Yr Award (sum lines 2a & 2b)								2,831,763.00	0.00	0.00	935,551.40	132,465.00	804,859.00	505,846.00
3. Required Matching Funds/Other														
4. Total Available Award (sum lines 1, 2c, & 3)								6,389,259.00	183,786.47	642,355.08	2,286,096.27	132,465.00	804,859.00	1,450,420.31
REVENUES														
5. Cash Received in Current Year								2,517,450.00			513,247.58	48,863.33	733,139.00	457,303.00
6. Amounts Included in Line 5 for Prior Year Adjustments														
7. a. Accounts Receivable (line 2c minus lines 5 & 6)								314,313.00	0.00	0.00	422,303.82	83,601.67	71,720.00	48,543.00
b. Noncurrent Accounts Receivable														
c. Current Accounts Receivable (line 7a minus line 7b)								314,313.00	0.00	0.00	422,303.82	83,601.67	71,720.00	48,543.00
8. Contributed Matching Funds														
9. Total Available (sum lines 5, 7c, & 8)								2,831,763.00	0.00	0.00	935,551.40	132,465.00	804,859.00	505,846.00
EXPENDITURES														
10. Donor-Authorized Expenditures								3,557,496.00	127,047.61	642,355.08	753,821.02	132,465.00	802,704.67	752,102.89
11. Non Donor-Authorized Expenditures														
12. Total Expenditures (line 10 plus line 11)								3,557,496.00	127,047.61	642,355.08	753,821.02	132,465.00	802,704.67	752,102.89

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	2,831,763.00	56,738.86	0.00	1,532,275.25	0.00	2,154.33	698,317.42

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Bonita Unified
Los Angeles County

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Arts, Music and Instructional Materials Discretionary Block Grant	Arts, Music in Schools (AMS)-funding guarantee and Accountability Act (prop 28)	School Food Best Practices	Kitchen Infrastructure and Training	Kitchen Infrastructure: Food Service Staff Retention & Recruitment	Schedule of Entitlement for Classified School Employees Professional Development	LCFF Equity Multiplier
RESOURCE CODE	6762	6770	7033	7041	7042	7311	7399
REVENUE OBJECT	8590	8590	8520	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,539,081.48	1,466,726.77	140,284.77			17,781.44	50,535.00
2. a. Current Year Award		1,518,055.00		246,764.39	22,758.57		51,697.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,518,055.00	0.00	246,764.39	22,758.57	0.00	51,697.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,539,081.48	2,984,781.77	140,284.77	246,764.39	22,758.57	17,781.44	102,232.00
REVENUES							
5. Cash Received in Current Year		1,381,297.00			20,482.71		41,356.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	136,758.00	0.00	246,764.39	2,275.86	0.00	10,341.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	136,758.00	0.00	246,764.39	2,275.86	0.00	10,341.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,518,055.00	0.00	246,764.39	22,758.57	0.00	51,697.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,416,955.17	1,364,044.06	140,284.77			2,918.87	87,116.58
11. Non Donor-Authorized Expenditures							

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Bonita Unified
Los Angeles County

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	1,416,955.17	1,364,044.06	140,284.77	0.00	0.00	2,918.87	87,116.58
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	122,126.31	1,620,737.71	0.00	246,764.39	22,758.57	14,862.57	15,115.42

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015														016		017		018		019					
Description																									
STATE PROGRAM NAME														A-G Success Grant		A-G Learning Loss Mitigation		Learning Recovery Emergency Block Grant		Ethnic Studies		Literacy Screenings Professional		TOTAL	
RESOURCE CODE														7412		7413		7435		7810		78102			
REVENUE OBJECT														8590		8590		8590		8590		8590			
LOCAL DESCRIPTION (if any)																									
AWARD																									
1. Prior Year Restricted Ending Balance														57,251.72		61,685.46		3,845,880.09		66,969.60				13,924,953.06	
2. a. Current Year Award																				83,244.00		66,834.00		7,199,837.36	
b. Other Adjustments																								0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)														0.00		0.00		0.00		83,244.00		66,834.00		7,199,837.36	
3. Required Matching Funds/Other																								0.00	
4. Total Available Award (sum lines 1, 2c, & 3)														57,251.72		61,685.46		3,845,880.09		150,213.60		66,834.00		21,124,790.42	
REVENUES																									
5. Cash Received in Current Year																		390,191.00		66,834.00				6,170,163.62	
6. Amounts Included in Line 5 for Prior Year Adjustments																									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)														0.00		0.00		(390,191.00)		16,410.00		66,834.00		1,029,673.74	
b. Noncurrent Accounts Receivable																								0.00	
c. Current Accounts Receivable (line 7a minus line 7b)														0.00		0.00		(390,191.00)		16,410.00		66,834.00		1,029,673.74	
8. Contributed Matching Funds																								0.00	
9. Total Available (sum lines 5, 7c, & 8)														0.00		0.00		0.00		83,244.00		66,834.00		7,199,837.36	
EXPENDITURES																									
10. Donor-Authorized Expenditures														57,251.72		61,685.46		3,046,129.95		3,077.12		50,446.51		12,997,902.48	
11. Non Donor-Authorized Expenditures																								0.00	
12. Total Expenditures																									

Description	015	016	017	018	019
(line 10 plus line 11)	57,251.72	61,685.46	3,046,129.95	3,077.12	12,997,902.48
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	0.00	0.00	799,750.14	147,136.48	8,126,887.94

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

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Bonita Unified
 Los Angeles County

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

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

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

Unaudited Actuals
2025-26 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	69,276,077.44	301	0.00	303	69,276,077.44	305	1,964,093.73		307	67,311,983.71	309
2000 - Classified Salaries	27,874,593.89	311	104,599.28	313	27,769,994.61	315	1,445,405.17		317	26,324,589.44	319
3000 - Employee Benefits	42,707,316.78	321	63,895.73	323	42,643,421.05	325	683,754.76		327	41,959,666.29	329
4000 - Books, Supplies Equip Replace. (6500)	4,666,011.04	331	0.00	333	4,666,011.04	335	311,650.03		337	4,354,361.01	339
5000 - Services. . . & 7300 - Indirect Costs	17,719,841.85	341	373,418.18	343	17,346,423.67	345	7,317,206.64		347	10,029,217.03	349
TOTAL					161,701,927.81	365	TOTAL			149,979,817.48	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	396
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		84,494,614.72
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.34%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.34%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	149,979,817.48
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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	167,876,644.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,379,534.95
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	3,247,546.64
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,269,132.49
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,123,076.88
4. Other Transfers Out	All	9200	7200-7299	93,453.75
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)				6,733,209.76
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)				156,763,900.05
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				9,425.35
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,632.16
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			155,069,857.47	16,462.75
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			155,069,857.47	16,462.75
B. Required effort (Line A.2 times 90%)			139,562,871.72	14,816.48
C. Current year expenditures (Line I.E and Line II.B)			156,763,900.05	16,632.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			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%
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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2024-25 Actual			2025-26 Actual		
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	78,748,657.30		78,748,657.30			84,725,327.60
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,351.34		9,351.34			9,452.22
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	9,452.22		9,452.22			9,447.05
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00			0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,452.22			9,447.05
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	52,005.00		52,005.00			52,005.00
2. Timber Yield Tax (Object 8022)	0.00		0.00			0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	121,536.00		121,536.00			121,536.00
4. Secured Roll Taxes (Object 8041)	14,588,730.00		14,588,730.00			14,588,730.00
5. Unsecured Roll Taxes (Object 8042)	391,175.00		391,175.00			391,175.00
6. Prior Years' Taxes (Object 8043)	467,808.00		467,808.00			467,808.00
7. Supplemental Taxes (Object 8044)	473,618.00		473,618.00			473,618.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,830,723.00		9,830,723.00			9,830,723.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	9,018,876.29		9,018,876.29	6,478,863.00		6,478,863.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	34,944,471.29	0.00	34,944,471.29	32,404,458.00	0.00	32,404,458.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	34,944,471.29	0.00	34,944,471.29	32,404,458.00	0.00	32,404,458.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	88,041,381.00		88,041,381.00	93,247,049.00		93,247,049.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	88,041,381.00	0.00	88,041,381.00	93,247,049.00	0.00	93,247,049.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	163,309,426.24		163,309,426.24	151,912,092.00		151,912,092.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	208,422.52		208,422.52	800,000.00		800,000.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			78,748,657.30			84,725,327.60
2. Inflation Adjustment			1,0644			1,0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1,0108			0.9995
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)						
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			84,725,327.60			88,874,771.70
6. Preliminary State Aid Calculation			34,944,471.29			32,404,458.00
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,134,286.40			1,133,646.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			49,780,856.31			56,470,313.70
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			49,780,856.31			56,470,313.70
7. Local Revenues in Proceeds of Taxes						
Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			108,268.29			470,510.44
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			35,052,739.58			32,874,968.44
State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			49,672,588.02			55,999,803.26
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)						
b. State Subventions (Line D8)						
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D8a plus D9b minus D9c)			84,725,327.60			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)						
12. Appropriations Subject to the Limit (Line D9d)			84,725,327.60			88,874,771.70

“* Please provide below an explanation for each entry in the adjustments column.”

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)

5,687,791.88

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.

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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)

134,121,541.93

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)

4.24%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

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

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

4,364,462.09

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

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

3,406,756.40

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	27,943.93
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	4,970.33
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)	596,805.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,400,938.55
9. Carry-Forward Adjustment (Part IV, Line F)	(1,582,666.51)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,818,272.04
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	94,243,313.18
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,505,394.34
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,203,051.01
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,450,636.30
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,247,546.64
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)	1,159,624.55
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)	224,870.92
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)	13,478,802.77
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,829,203.00
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)	1,789,006.41
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,525,719.20
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)	162,657,168.32
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)	5.16%
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)	4.19%
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)	8,400,938.55
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(321,769.27)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.94%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (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	(1,582,666.51)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,582,666.51)
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:	4.19%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-791333.26) is applied to the current year calculation and the remainder (\$-791333.25) is deferred to one or more future years:	4.68%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-527555.50) is applied to the current year calculation and the remainder (\$-1055111.01) is deferred to one or more future years:	4.84%
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)	(1,582,666.51)

Unaudited Actuals
2025-26 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

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	3,358,029.07	199,466.93	5.94%
01	3010	995,066.98	59,106.98	5.94%
01	3182	445,647.54	26,471.46	5.94%
01	3310	2,101,952.99	124,856.01	5.94%
01	3315	45,080.23	2,677.77	5.94%
01	3327	112,721.35	6,695.65	5.94%
01	3386	571.61	33.95	5.94%
01	3410	50,470.91	2,997.97	5.94%
01	3550	48,886.25	2,444.31	5.00%
01	4035	182,917.97	10,865.33	5.94%
01	4127	74,533.62	4,427.30	5.94%
01	4201	7,931.72	471.14	5.94%
01	4203	63,606.26	3,778.21	5.94%
01	6019	925,931.66	55,000.34	5.94%
01	6053	37,059.50	2,201.33	5.94%
01	6266	606,338.57	36,016.51	5.94%
01	6387	416,218.51	24,723.38	5.94%
01	6520	125,037.76	7,427.24	5.94%
01	6546	730,301.75	43,379.92	5.94%
01	6547	709,932.88	42,170.01	5.94%
01	6762	1,210,856.46	71,924.87	5.94%
01	6770	1,258,920.27	12,589.20	1.00%
01	7311	2,755.21	163.66	5.94%
01	7399	82,232.00	4,884.58	5.94%
01	7412	54,041.65	3,210.07	5.94%
01	7413	58,226.79	3,458.67	5.94%
01	7435	2,875,335.05	170,794.90	5.94%
01	7810	50,522.59	3,001.04	5.94%
01	9010	963,452.17	43,909.36	4.56%
13	5310	3,508,992.63	208,434.16	5.94%

Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	57,454.31		1,651,295.07	1,708,749.38
2. State Lottery Revenue	8560	1,906,639.42		846,931.18	2,753,570.60
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,964,093.73	0.00	2,498,226.25	4,462,319.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,964,093.73		0.00	1,964,093.73
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		66,299.54	66,299.54
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			687,521.48	687,521.48
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,964,093.73	0.00	753,821.02	2,717,914.75
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,744,405.23	1,744,405.23
D. COMMENTS:					
Purchase of instructional software and related software expenses.					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	6,023,508.73	243,540.71	6,267,049.44	362,586.39		6,629,635.83
	1110 Regular Education, K-12	90,032,011.81	7,566,293.10	97,518,304.91	5,547,804.36		103,266,109.27
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200 Continuation Schools	455,748.56	64,944.19	520,692.77	30,125.20		550,817.97
	3300 Independent Study Centers	40,879.60	0.00	40,879.60	2,365.13		43,244.73
	3400 Opportunity Schools	320,370.64	32,472.10	352,842.74	20,414.07		373,256.81
	3550 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	357,833.81	0.00	357,833.81	20,702.83		378,536.64
	3800 Career Technical Education	987,338.36	101,475.30	1,088,813.66	82,954.40		1,171,808.06
	4110 Regular Education, Adult	8,414.53	0.00	8,414.53	486.83		8,901.36
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
Other Goals	4760 Bilingual	83,574.16	0.00	83,574.16	4,835.27		88,409.43
	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	31,335,255.75	1,387,886.99	32,703,142.74	1,892,072.93		34,595,215.67
	6000 Regional Occupational Ctr/Prg (ROC/P)	824,801.95	4,059.01	828,860.96	47,954.58		876,815.54
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	119,719.99	0.00	119,719.99	6,926.52		126,646.51
	8500 Child Care and Development Services	3,283,112.04	0.00	3,283,112.04	189,947.72		3,473,059.76
	Other Costs					120.72	120.72
						0.00	0.00
						2,293,685.77	2,293,685.77
Other Funds —						3,394,179.24	3,394,179.24
			9,921,906.93	9,921,906.93	1,019,153.84		10,941,060.77
					(314,859.30)		(314,859.30)
		133,872,569.95	19,322,578.33	153,195,148.28	8,993,510.77	5,687,965.73	167,876,644.78
Total General Fund and Charter Schools Funds Expenditures							

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	(235,564.69)	0.00	0.00	0.00	6,023.07	2,271,428.23	0.00			3,981,622.12	0.00	6,023,508.73
	1110 Regular Education, K-12	68,065,669.22	1,592,542.07	1,812,608.60	9,005,998.81	7,377,743.51	0.00	2,088,758.96			78,980.64	0.00	90,032,011.51
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	447,968.75	0.00	303.90	5,360.06	0.00	0.00	2,097.87			0.00	0.00	455,748.59
	3300 Independent Study Centers	40,879.60	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	40,879.60
	3400 Opportunity Schools	320,370.64	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	320,370.64
	3500 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	357,833.81			0.00	0.00	357,833.81
	3800 Career Technical Education	987,338.36	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	987,338.36
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	8,414.53	0.00	0.00			0.00	0.00	8,414.53
	4820 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4830 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	62,664.95	0.00	0.00	20,909.21	0.00	0.00	0.00			0.00	0.00	83,574.16
Other Goals	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	23,884,453.40	2,207,999.63	6,655.75	52,936.23	3,627,873.46	1,555,147.28	0.00			0.00	0.00	31,335,255.75
	6000 ROC/P	824,801.95	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	824,801.95
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		119,719.99	0.00	0.00	0.00	119,719.99
	8600 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		3,127,826.65	0.00	155,295.39	0.00	3,283,112.04
	Total Direct Charged Costs	94,398,580.18	3,800,531.70	1,819,768.25	9,085,224.31	11,020,054.57	3,826,575.51	2,458,690.64	3,247,546.64	0.00	4,215,598.15	0.00	133,872,569.95

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors Input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	243,540.71	0.00	0.00	243,540.71
1110	Regular Education, K-12	7,566,293.10	0.00	0.00	7,566,293.10
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	64,944.19	0.00	0.00	64,944.19
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	32,472.10	0.00	0.00	32,472.10
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	101,475.30	0.00	0.00	101,475.30
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,367,866.99	0.00	0.00	1,367,866.99
6000	ROC/P	4,059.01	0.00	0.00	4,059.01
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	6,614,604.62	0.00	6,614,604.62
--	Cafeteria (Funds 13 and 61)	0.00	3,307,302.31	0.00	3,307,302.31
Total Allocated Support Costs		9,400,671.40	9,921,906.93	0.00	19,322,578.33

A.		Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		1,164,594.88
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)		27,943.93
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		4,708,074.85
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		3,406,756.40
5	Total Central Administration Costs in General Fund and Charter Schools Funds		9,306,370.06
B.		Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		133,872,569.95
2	Total Allocated Costs (from Form PCR, Column 2, Total)		19,322,578.33
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		153,195,148.28
C.		Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		1,788,006.41
3	Cafeteria (Funds 13 & 51, Objects 1000-5999, except 5100)		5,904,440.11
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		7,693,446.52
D.		Total Direct Charged and Allocated Costs (B3 + C5)	
			160,988,594.80
E.		Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	
			5.75%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 6500)	Other Outgo (Functions 0000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	120.72				120.72
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,293,685.77		2,293,685.77
Other Outgo (Objects 1000 - 7999)				3,394,179.24	3,394,179.24
Total Other Costs	120.72	0.00	2,293,685.77	3,394,179.24	5,687,985.73

	Teacher Full-Time Equivalents					Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	7,583,385.10	206,818.23	9,666.75	1,600,801.31	9,921,906.93	0.00	0.00	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten	12.00	12.00	12.00	12.00				
1110 Regular Education, K-12	373.80	373.80	373.80	373.80				
3100 Alternative Schools	0.00	0.00	0.00	0.00				
3200 Continuation Schools	3.20	3.20	3.20	3.20				
3300 Independent Study Centers								
3400 Opportunity Schools	1.60	1.60	1.60	1.60				
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education	5.00	5.00	5.00	5.00				
4110 Regular Education, Adult								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	67.40	67.40	67.40	67.40				
6000 ROC/IP	.20	.20	.20	.20				
Other Goals								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)					14.00			
-- Child Development (Fund 12)					7.00			
-- Cafeteria (Funds 13 & 61)					21.00	0.00	0.00	
C. Total Allocation Factors	463.20	463.20	463.20	463.20				

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64329 0000000
Form SIAA
G8AAPEEJSU(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,612.18)	0.00	(314,859.30)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,561.12	0.00	106,425.14	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	51.06	0.00	208,434.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64329 0000000
Form SIAA
G8AAPEEJSU(2025-26)

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

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64329 0000000
Form SIAA
G8AAPEEJSU(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,612.18	(2,612.18)	314,859.30	(314,859.30)	0.00	0.00	0.00	0.00

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Unaudited Actuals
Unaudited Actuals 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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

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

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

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

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

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

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

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

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

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

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

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

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

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

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

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

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

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

GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

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

Unaudited Actuals
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Bonita Unified

Los Angeles County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
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>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>