

2024/2025 UNAUDITED ACTUALS



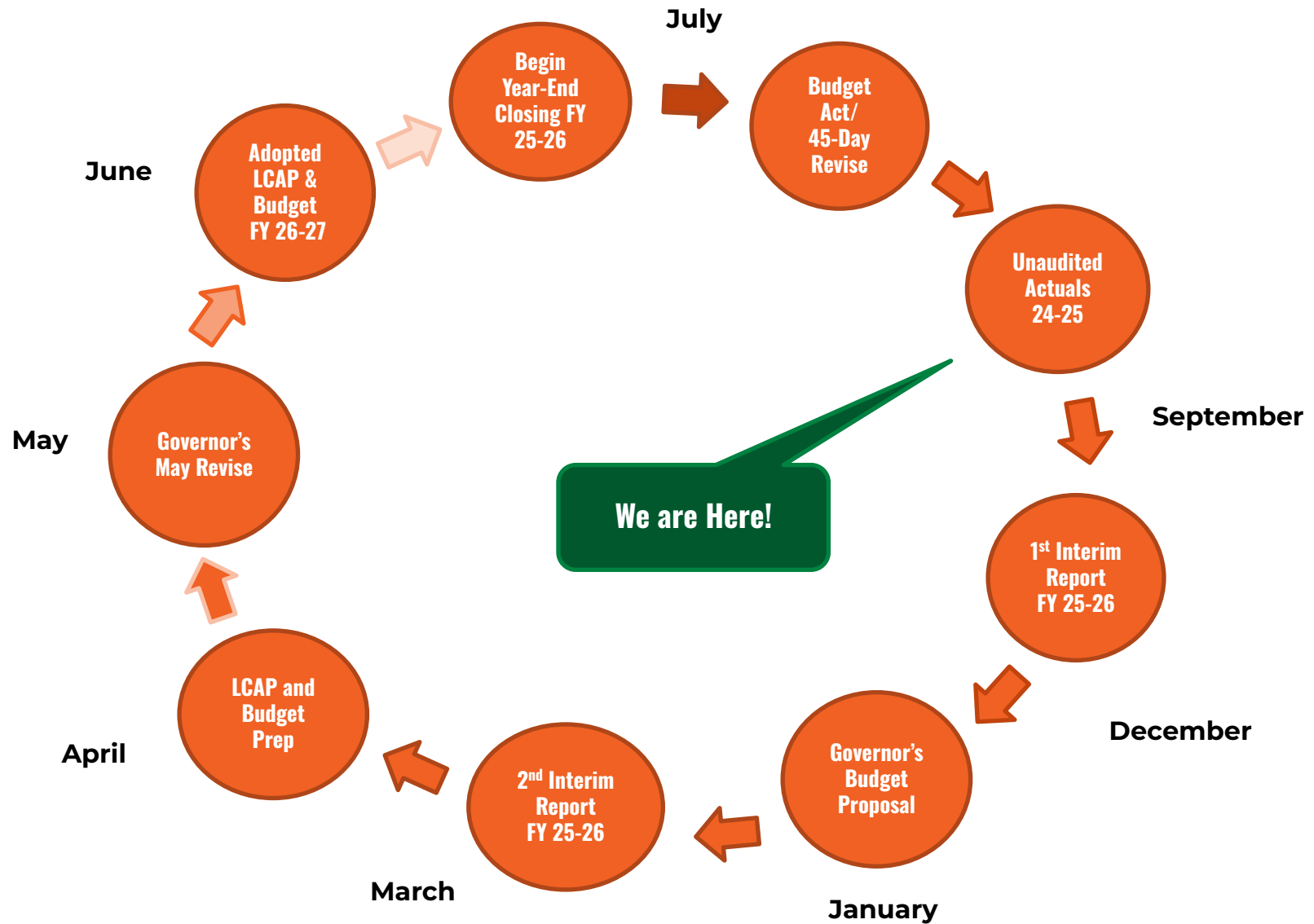
Dr. Alex Cherniss – Superintendent
Marilu De Arcos – Executive Director of Business Services

September 9, 2025

The Budget Financial Reporting Cycle



The Budget/Financial Reporting Cycle

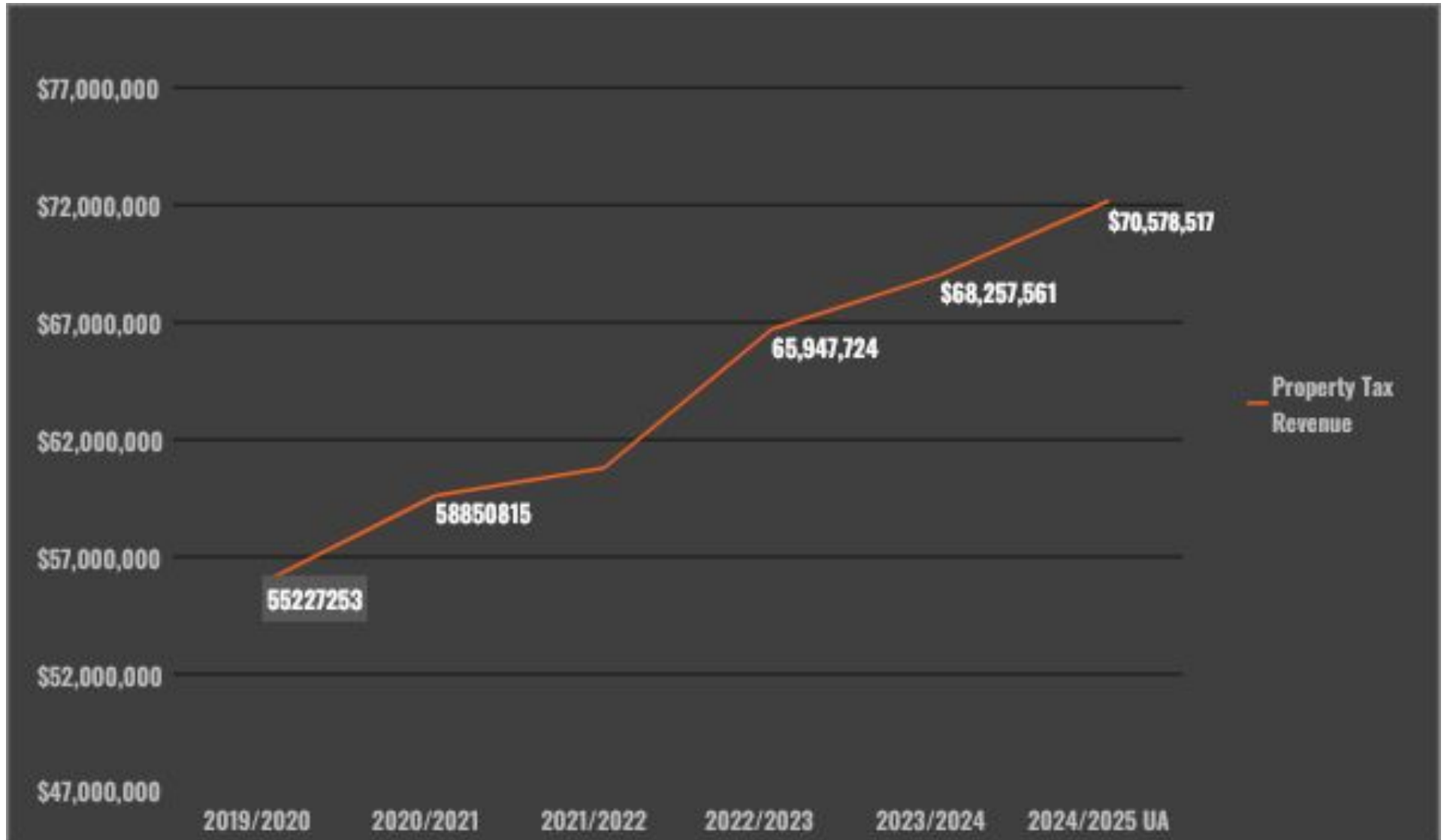


What is the Unaudited Actuals Report?

Unaudited Actuals REPORT:

- The Unaudited Actuals Report contains information regarding the District's Actual Expenditures, Revenues and Balance Sheet Accounts as of **June 30th** each year
- It is due to the Los Angeles County Office of Education by **September 15, 2025**

BHUSD PROPERTY TAX REVENUE



Unaudited Actuals

2024/25 Unaudited Actuals – Revenues Summary

GENERAL FUND	2024/25 Estimated Actuals	2024/25 Unaudited Actuals
Beginning Fund Balance	27,910,964	27,910,964
Property Tax Rev.	72,212,732	70,578,517
State Aid/Education Protection Act Revenue	1,929,535	1,929,401
All Other State Revenue	6,963,218	7,097,623
Federal Revenue	1,834,616	1,704,253
Local Revenue	18,068,770	19,407,543
Total General Fund Revenue	101,008,871	100,717,337

2024/25 Unaudited Actuals – Expenditures Summary

GENERAL FUND	2024/25 Estimated Actuals	2024/25 Unaudited Actuals
Certificated Salaries	41,673,252	42,337,727
Classified Salaries	15,953,716	16,218,203
Employee Benefits	24,981,285	24,941,397
Books & Supplies	2,705,574	2,870,938
Services and Other Operating	18,628,598	18,766,415
Capital Outlay	1,269,064	1,066,256
Other Outgo	61,524	51,955
Indirect Costs	-96,298	-104,131
Interfund Transfers	2,150,000	1,604,432
Total Expenses	107,326,715	107,753,192
Operational Impact (Revenues Minus Expenses)	-6,317,844	-7,035,855
EFB	20,871,491	20,153,481

2024/25 Unaudited Actuals – Reserve Summary

GENERAL FUND	2024/25 Estimated Actuals	2024/25 Unaudited Actuals
Beginning Fund Balance	27,189,335	27,189,335
Net Increase (Decrease) in Fund Balance	-6,317,844	-7,035,854
Ending Fund Balance (EFB)	20,871,491	20,153,481
Unrestricted Ending Fund Balance (UEFB)	18,130,201	17,980,665
Restricted Ending Fund Balance (REFB)	2,741,290	2,172,816
Fund 17.0 Ending Fund Balance	11,155,562	11,316,509
Fund 17.1 (Tech Plan) Fund Balance	1,557,797	1,559,869
Fund 17.2 (Liabilities) Fund Balance	2,937,019	2,942,362
Reserve for Economic Uncertainties (REU) (UEFB + 17.0 EFB)	29,285,763	29,297,174
REU/Unrestricted & Restricted Expenses	27%	27%
REU/Unrestricted Expenses	31%	31%

OTHER FUNDS



OTHER FUNDS

FUND DESCRIPTION	FUND	ENDING FUND BALANCE FY 24-25
Student Activity Special Revenue Fund	08	\$862,634
Child Nutrition	13	\$1,020,906
Deferred Maintenance	14	\$18,830
Special Reserve	17	\$15,818,741
Building Fund (GO Bond)	21	\$118,847,212
Developer Fees	25	\$2,699,489
School Facilities (State Seismic)	35	\$17,245,118
Self-Insurance Fund	67	\$119,574
Retiree Benefit Fund (OPEB)	71	\$10,742,852

NEXT STEPS

Board approval of the Unaudited Actuals Report.



First Interim Budget Report goes to board on December 9, 2025.



The financial audit for fiscal year 2024-2025, is brought to the Board by December 15th.



We will make the appropriate property tax revenue adjustments in fiscal year 2025-2026.

QUESTIONS

