SCHEDULE OF CHANGES				
2024-25 UNAUDITED ACTUALS vs ESTIMATED ACTUALS				
	UNAUDITED ACTUALS	**ESTIMATED ACTUALS**	**CHANGE**	**EXPLANATION**
LCFF Sources	$19,959,599	$19,948,798	$10,801	Increase primarily due to: -$24k received in PY accrual Offset by: - $15k decrease in restricted Sp. Ed. Property tax revenues
Federal	$467,448	$466,238	$1,210	Increase primarily due to small increases in Title I, Title II and Special Education final allocations
State	$2,827,556	$2,941,852	($114,296)	Decrease primarily due to: - $161k for Calshape Revenue not received due to ongoing project Offset by: - $39k increase in ELOP revenue based on higher allocation
Local	$7,475,100	$7,270,622	$204,478	Increase primarily due to: - $87k income from district facility and gym rentals - $64k local income including donations, SELPA, refunds - $26k interest income
TOTAL REVENUES	**$30,729,703**	**$30,627,510**	**$102,193**	
Certificated Salaries	$12,972,348	$12,985,526	($13,178)	Savings primarily due to: - unused budgeted extra hours
Classified Salaries	$4,493,175	$4,527,729	($34,554)	Savings primarily due to: - $31k CSESAP budgeted vs. state determined rate
Benefits	$8,261,650	$8,373,246	($111,596)	Savings primarily due to: - $43k for classified and certificated pays not eligible for STRS (PEPRA) and PERS (Classic and PEPRA) - $30k for health benefits savings due to employee changes - $12k benefits linked to extra hours - $10k from ELOP savings
Books & Supplies	$517,628	$1,053,474	($535,846)	Savings primarily due to: - $375k in textbooks orders charged to the 2025-26 year - $110k in restricted site-specific local carryover accounts - $27k in maintenance supplies, including fuel - $24k in schoolwide supplies, including SPED, textbooks, science, art and ELOP supplies
Contracts & Services	$4,373,342	$4,478,804	($105,462)	Savings primarily due to - $56k for Special Ed. Settlement costs - $38k for contracted NPA savings for Special Ed
Capital Outlay	$5,780	$5,780	$0	-
Other Outgo	$471,907	$475,408	($3,501)	Tuition difference for COE SPED program
Indirect Support Costs	($129,636)	($102,043)	($27,593)	UA - $116k Fund 12 (childcare) and $13k Fund 13 (child nutrition)
TOTAL EXPENDITURES	**$30,966,195**	**$31,797,924**	**($831,729)**	
Transfers In	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	**($236,492)**	**($1,170,414)**	**$933,923**	a
FUND BALANCE, RESERVES				
Beginning Balance	$6,635,319	$6,635,319	$0	b
Ending Balance	**$6,398,828**	**$5,464,905**	$933,923	a+b
RESERVES				
NONSPENDABLE				
Revolving Cash	$25,000	$25,000	$0	
Prepaid Expenditures	$44,303	44,303	$0	Malware Bytes 3 year contract
RESTRICTED				
Legally Designated (restricted programs)	$1,608,756	$1,235,784	$372,971	Increase primarily due to unused restricted lottery dollars
ASSIGNED				
Textbooks	$0	$0	$0	
Universal Transitional Kindergarten	$100,000	$100,000	$0	
Technology Replacement/Upgrades	$130,000	$130,000	$0	
Litigation	$100,000	$100,000	$0	
UNASSIGNED				
Designated for Economic Uncertainties	$928,986	$953,938	($24,952)	3% of Total Expenditures c
Unassigned Fund Balance	**$3,461,782**	**$2,875,880**	$585,902	Ending balance minus all other reserves d
Plus Fund 17	$1,082,283	$1,056,908	$25,374	e
TOTAL AVAILABLE RESERVES IN $	**$5,473,051**	**$4,886,726**	**$586,325**	c+d+e
TOTAL AVAILABLE RESERVES %	**17.67%**	**15.37%**	**2.31%**	as a % of total expenditures