

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