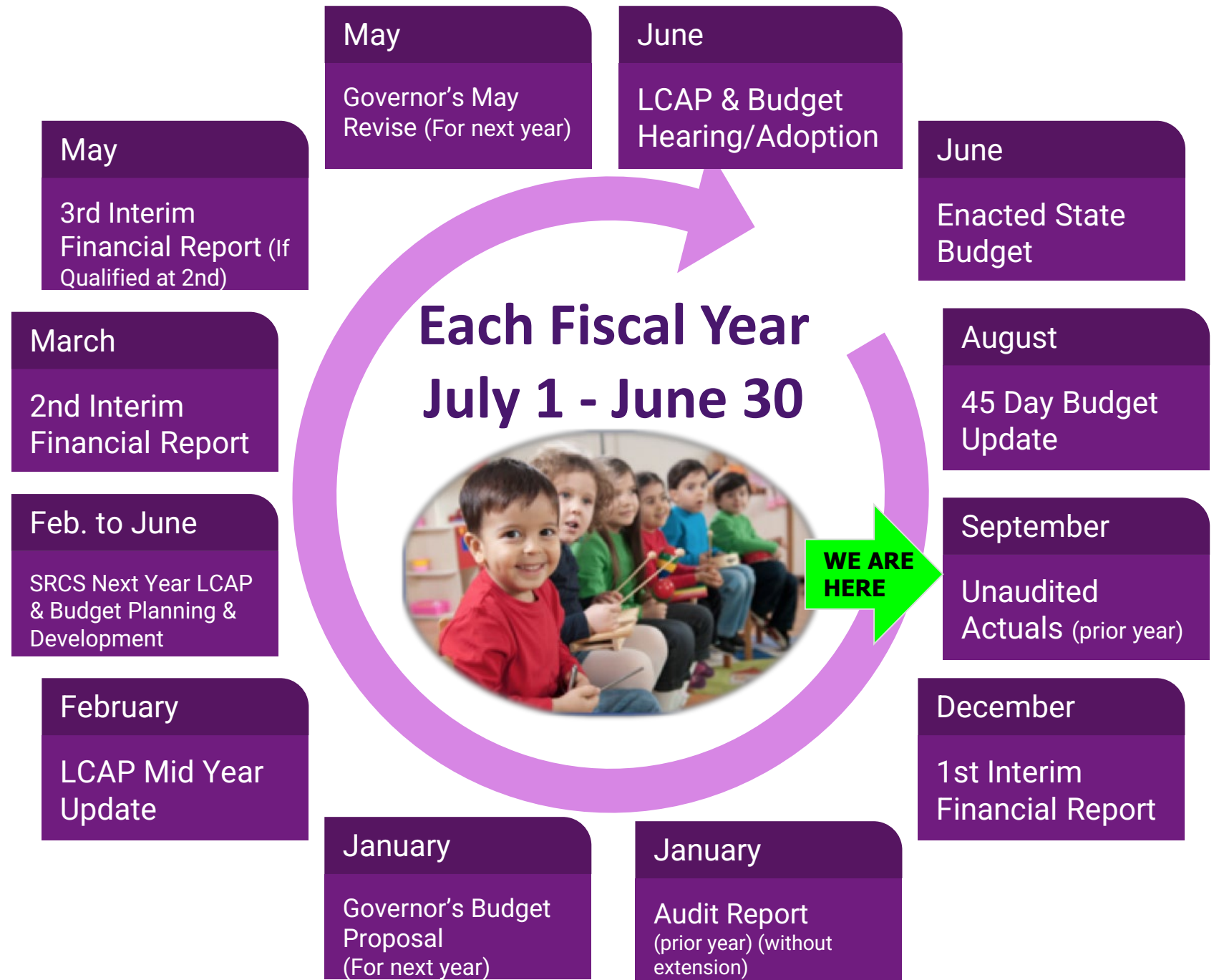


2024-25 Unaudited Actuals

Luz T. Cazares, Interim Associate Superintendent
Joel Dontos, Executive Director

The Annual Budget Reporting Cycle



General Fund

REVENUES	Estimated Actuals	Unaudited Actuals	Difference	Percent Difference
Local Control Funding Formula	169,234,791	170,063,913	829,122	0.5%
Federal Revenue	9,706,427	9,985,829	279,402	2.9%
Other State Revenue	27,419,178	28,097,801	678,623	2.5%
Other Local Revenue	25,222,530	25,424,440	201,910	0.8%
	231,582,926	233,571,982	1,989,056	0.9%

General Fund

EXPENDITURES	Estimated Actuals	Unaudited Actuals	Difference	Percent Difference
Salaries and Benefits	193,120,604	194,727,172	1,606,568	0.8%
Books and Supplies	4,968,048	4,560,341	(407,707)	-8.2%
Services/Other Operating Exp	64,610,453	59,735,086	(4,875,367)	-7.5%
Capital Outlay	716,211	670,987	(45,224)	-6.3%
Other Outgo	(1,077,578)	(1,827,254)	(749,675)	69.6%
	262,337,738	257,866,333	(4,471,405)	-1.7%

General Fund

	Unrestricted	Restricted	Combined
Revenues	182,366,087	51,205,896	233,571,982
Expenditures	159,083,512	98,782,821	257,866,333
<i>Excess(Deficiency)</i>	23,282,575	(47,576,925)	(24,294,350)
Other Sources/Uses	(42,878,036)	43,963,775	1,085,739
<i>Net Inc (Dec) in Fund Balance</i>	(19,595,461)	(3,613,150)	(23,208,611)
Beginning Fund Balance	18,484,717	18,728,141	37,212,858
Ending Fund Balance	(1,110,745)	15,114,991	14,004,247

General Fund

Components of Ending Fund Balance	Unrestricted	Restricted	Combined
Nonspendable	393,276	983	394,259
Legally Restricted	-	15,114,008	15,114,008
Reserve for Economic Uncertainties	7,735,990	-	7,735,990
Unassigned/Unappropriated	(9,240,010)	-	(9,240,010)

Other Funds

Fund Name	Fund No.	Beginning Fund Balance	Revenues and Sources	Expenditures and Uses	Ending Fund Balance
Student Activities Special Revenues Fund	08	1,256,476.30	3,172,066.68	3,082,156.24	1,346,387
Charter Schools Special Revenues Fund	09	4,382,733	25,013,503	26,217,841	3,178,395
Child Development Fund	12	3,615,846	5,246,304	4,875,353	3,986,797
Cafeteria Special Revenue Fund	13	6,358,045	10,762,505	10,622,534	6,498,016
Deferred Maintenance Fund	14	312,223	838,221	-	1,150,444
Special Reserve Fund - Other Than Capital Outlay Projects	17	578,436	30,379	-	608,816
Building Fund (Bond Fund)	21	122,602,216	135,224,291	60,387,816	197,438,692
Capital Facilities Fund (Developer Fees)	25	8,843,577.54	1,428,512	1,513,512	8,758,577
County School Facilities Fund	35	-	6,001	-	6,001
Special Reserve Fund - Capital Outlay Projects	40	4,674,775	2,802,007	1,338,115	6,138,667
Bond Interest and Redemption Fund	51	28,455,871	37,246,661	29,128,356	36,574,177
Self-Insurance Fund (Dental)	67	1,217,607.75	2,562,413.13	2,811,840.25	968,181
Scholarship Fund	73	173,472.89	19,132.08	0	192,605

Next Steps

September - November 2025

- Fiscal Stabilization Committee (Formerly BAC) Meetings
- Draft Fiscal Stabilization Plan
- FSC Recommendations to Superintendent
- School Consolidation Advisory Committee Meetings
- LCAP/Budget Roadshow Presentations

December 2025

- First Interim Budget Report
- FSC Monthly Meetings
- School Consolidation Advisory Committee Meetings
- LCAP/Budget Roadshow Presentations

January - February 2026

- Governor's Budget Proposal for 25-26
- FSC Monthly Meetings
- School Consolidation Advisory Committee Meetings
- School Consolidation Advisory Committee Recommendations

March 2026

- Second Interim Budget Report
- FSC Monthly Meetings

Board Member Questions

