

UNAUDITED ACTUALS 2024-25

SEPTEMBER 14, 2025

Presented by Lori Toms and Lynette Kuchta



What are Unaudited Actuals?



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- Year-end financial statements of actual revenue and expenditures as of June 30th for all District Funds
 - Update to the Estimated Actuals presented during the budget adoption process in June
 - Report of activities in all district funds, identifying unspent funds or reserves that are carried forward
 - Used by external auditors to prepare the Official Audit report
 - Education Code 42100 Requirement. Must be filed with the County Superintendent of Schools by September 15th

General Fund Revenue 2024-25

** Included in LCFF Revenue is a transfer from fund 140 for \$3,600,000, total LCFF without transfer is \$70,031,325

Revenue Source	Unrestricted	Restricted	Total Fund
LCFF Revenue	**\$73,631,325	\$0	\$73,631,325
Federal Revenue	\$0	\$4,125,768	\$4,125,768
Other State Revenue	\$1,795,412	\$13,134,148	\$14,929,560
Local Revenue	\$4,446,791	\$7,972,369	\$12,419,160
Total Revenue	\$79,873,528	\$25,232,285	\$105,105,813

General Fund Expenses 2024-25

Expenditure Category	Unrestricted	Restricted	Total Fund
Certificated Salaries	\$29,487,814	\$10,322,020	\$39,809,834
Classified Salaries	\$10,311,443	\$7,559,645	\$17,871,088
Employee Benefits	\$14,060,256	\$11,661,644	\$25,721,900
Books & Supplies	\$2,080,618	\$2,525,394	\$4,606,012
Services and Operating Exp.	\$10,406,693	\$6,928,989	\$17,335,682
Capital Outlay	\$13,519	\$816,544	\$830,063
Other Outgo (Excluding Ind Costs)	\$2,881,374	\$0	\$2,881,374
Other Outgo - Indirect Costs	-\$1,463,427	\$1,160,968	-\$302,459
Total Expenses	\$67,778,290	\$40,975,204	\$108,753,494

General Fund Summary 2024-25

	Unrestricted	Restricted	Total Fund
Revenue	\$76,273,528	\$25,232,285	\$101,505,813
Transfer from fund 140	\$3,600,000	\$0	\$3,600,000
Total Revenue	\$79,873,528	\$25,232,285	\$105,105,813
Expenses	\$67,778,289	\$40,975,205	\$108,753,494
**Other Transfers Out	\$561,289	\$0	\$561,289
Contributions	\$10,303,971	-\$10,303,971	\$0
Total Expenses	\$78,643,549	\$30,671,234	\$109,314,783
Net Increase/Decrease in Fund Balance ***	\$1,229,978	-\$5,438,948	-\$4,208,970
** Transfer to Fund 120 - Preschool - for non-income qualified students. *** Without transfer from 140 – Net Decrease would be \$<2,477,216>			

Fund Balances

	Unrestricted	Restricted	Total Fund
Beginning Balance	\$13,171,671	\$18,449,648	\$31,621,319
Net Increase/Decrease	\$1,229,978	-\$5,438,948	-\$4,208,970
Ending Balance	\$14,401,649	\$13,010,700	\$27,412,349
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3% Economic Reserve	\$3,300,000	\$0	\$3,300,000
Restricted/Non Spendable	\$0	\$13,010,700	\$13,010,700
Other Assignments	\$5,580,740	\$0	\$5,580,740
Committed	\$5,200,000	\$0	\$5,200,000
Unassigned	\$320,909	\$0	\$320,909
Assignments = Textbooks, Software			
Committed = Safety, Facilities			

Restricted Resource Balances

Resource	Description	2024-25 Unaudited Actuals
2600	Expanded Learning Opportunities Program	\$2,903,438
6211	Literacy Coaches and Reading	\$406,984
6266	Educator Effectiveness	\$29,443
6300	Lottery: Instructional Materials	\$1,059,708
6332	CA Community Schools	\$541,777
6762	AMIM Discretionary Block Grant	\$1,402,165
6770	Arts and Music in Schools	\$658,677
7399	LCFF Equity Multiplier	\$160,543
7412	A-G Access/Success Grant	\$275,729
7413	A-G Learning Loss Mitigation Grant	\$28,807
7810	Other Restricted State	\$80,599
8150	Ongoing & Major Maintenance	\$1,248,838
9010	**Other Restricted State	\$4,054,792
Total Restricted Balance		\$12,851,500
** - Energy AB841 (2M), Medi-Cal Billing (1M) & CYBHI		

Summary of Other Funds

Fund	8	11	12	13	14	21	25	35	40	51
Purpose	Student Activity (ASB)	Adult Education	State Preschool	Cafeteria	Deferred Maintenance	Building	Capital Facilities	Schools Facilities Fund	Special Reserve Fund	Bond Interest & Redemption
Beginning Balance	\$522,717	\$8,128	\$223,466	\$3,118,750	\$4,901,694	\$42,739,885	\$4,249,988	\$9,913,876	\$7,796,775	\$3,729,423
Total Revenues	\$349,092	\$500,592	\$1,516,850	\$5,296,988	\$746,989	\$2,329,973	\$1,776,888	\$584,792	\$25,793,906	\$4,189,874
Total Expenses	\$310,165	\$335,016	\$1,944,802	\$4,876,531	\$908,896	\$1,651,899	\$5,868,517	\$0	\$2,327,627	\$3,900,238
Excess/(Deficit)	\$38,927	\$165,576	-\$427,951	\$420,457	-\$161,907	\$678,074	-\$4,091,629	\$584,792	\$23,466,279	\$289,637
Contribution to/from GF	\$0	\$0	\$561,289	\$0	-\$3,600,000	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$396,341	\$0	\$0	\$0	\$0
Ending Balance	\$561,644	\$173,705	\$356,804	\$3,539,207	\$1,139,787	\$43,814,300	\$158,360	\$10,498,668	\$31,263,054	\$4,019,060

Estimated Actuals vs Unaudited Actuals

Combined	Estimated Actuals	Unaudited Actuals	Difference	Explanation
Revenue	\$99,092,287	\$101,505,813	\$2,413,526	Increase in Interest received (2.1 Million)
Expenses	\$111,158,710	\$108,753,494	-\$2,405,216	SPED Reductions of \$1.5M & Lottery expenses \$1.2M
Excess	-\$12,066,423	-\$7,247,681		
Other Financing Sources	\$3,170,547	\$3,038,711	-\$131,836	Increase in Contribution to State Preschool Fund
				(3,600,000.00 transfer less \$561K transfer)
Net Increase/Decrease	-\$8,895,876	-\$4,208,970	-\$4,686,906	

Recommendation:

In accordance with Education Code 41010 , that the Board of Trustees approve the filing of the 2024-25 Unaudited Actuals with the County Superintendent of Schools.

