

DESCRIPTION	2024-25 Second Interim			2025-26 PROJECTIONS			2026-27 PROJECTIONS		
	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
A. REVENUES:									
LCFF Sources	\$93,048,561	\$5,510,918	\$98,559,479	\$97,310,449	\$5,671,837	\$102,982,286	\$101,616,542	\$5,824,976	\$107,441,518
Federal Revenues	100,000	4,490,791	4,590,791	150,000	4,621,922	4,771,922	150,000	4,746,714	4,896,714
Other State Revenues	2,974,152	14,433,960	17,408,112	3,060,997	14,855,432	17,916,429	3,143,644	15,256,528	18,400,172
Other Local Revenues	3,986,058	9,646,608	13,632,666	4,418,185	9,928,289	14,346,474	4,549,282	10,196,353	14,745,635
Transfers from Fund 25 - RDA Balance	8,725,000	0	8,725,000	4,850,000	0	4,850,000	3,200,000	0	3,200,000
Contributions	(26,924,635)	26,924,635	0	(24,810,751)	24,810,751	0	(26,111,054)	26,111,054	0
TOTAL REVENUES	\$81,909,136	\$61,006,912	\$142,916,048	\$84,978,880	\$59,888,230	\$144,867,111	\$86,548,414	\$62,135,625	\$148,684,039
B. EXPENDITURES:									
Certificated Salaries	\$40,013,205	\$13,171,147	\$53,184,352	\$38,444,765	\$12,521,760	\$50,966,525	\$39,021,437	\$12,709,586	\$51,731,023
Classified Salaries	14,708,204	12,702,166	27,410,370	14,329,153	12,045,331	26,374,484	14,544,090	12,226,011	26,770,101
Employee Benefits	22,765,566	14,902,882	37,668,448	22,713,279	14,550,941	37,264,220	23,326,537	14,943,816	38,270,354
Books & Supplies	1,464,690	2,550,223	4,014,913	1,507,459	2,423,745	3,931,204	1,548,160	2,489,187	4,037,347
Services & Other Operating Expenditures	10,814,570	22,154,160	32,968,730	10,737,003	20,226,470	30,963,474	10,621,435	20,772,585	31,394,020
Capital Outlay	0	115,423	115,423	0	0	0	0	0	0
Other Outgo	(2,625,071)	2,346,609	(278,462)	(2,701,723)	2,415,130	(286,593)	(2,774,670)	2,480,338	(294,331)
TOTAL EXPENDITURES	\$87,141,164	\$67,942,610	\$155,083,774	\$85,029,936	\$64,183,377	\$149,213,313	\$86,286,990	\$65,621,523	\$151,908,513
C. NET INCREASE (DECREASE) IN FUND BALANCE	(5,232,028)	(6,935,698)	(12,167,726)	(51,056)	(4,295,146)	(4,346,202)	261,424	(3,485,898)	(3,224,474)
D. BEGINNING FUND BALANCE	\$10,020,779	\$15,340,478	\$25,361,257	\$4,788,751	\$8,404,780	\$13,193,531	\$4,737,695	\$4,109,633	\$8,847,329
E. ENDING FUND BALANCE	\$4,788,751	\$8,404,780	\$13,193,531	\$4,737,695	\$4,109,633	\$8,847,329	\$4,999,119	\$623,736	\$5,622,855

COMPONENTS OF ENDING FUND BALANCE									
a) Designated for:									
Revolving Cash/Stores/Prepays	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000
Legally Restricted/Carryover	0	8,404,780	8,404,780	0	4,109,633	4,109,633	0	623,736	623,736
Assigned for Health Care Reform & Substitute Leave	0	0	0	0	0	0	0	0	0
Carryover of Unspent Grant	0	0	0	0	0	0	0	0	0
Assigned for Covid-19 Emergency Response	0	0	0	0	0	0	0	0	0
Other Assignments	0	0	0	0	0	0	0	0	0
Total Designations	\$80,000	\$8,404,780	\$8,484,780	\$80,000	\$4,109,633	\$4,189,633	\$80,000	\$623,736	\$703,736
b) Reserve:									
Required Minimum Reserve for Economic Uncertainties (3%)	\$4,652,513	\$0	\$4,652,513	\$4,476,399	\$0	\$4,476,399	\$4,557,255	\$0	\$4,557,255
Board Mandated Reserve (Goal 3%) (0%, 0%, 0%)	0	0	0	0	0	0	0	0	0
Undesignated/Unassigned Ending Balance	56,238	0	56,238	181,296	0	181,296	361,864	0	361,864
Total Reserve	\$4,708,751	\$0	\$4,708,751	\$4,657,695	\$0	\$4,657,695	\$4,919,119	\$0	\$4,919,119
Total Reserve as % to Total Expenditures			3.04%			3.12%			3.24%
ENDING FUND BALANCE (a + b)	\$4,788,751	\$8,404,780	\$13,193,531	\$4,737,695	\$4,109,633	\$8,847,329	\$4,999,119	\$623,736	\$5,622,855