

2024-25 Unaudited Actuals

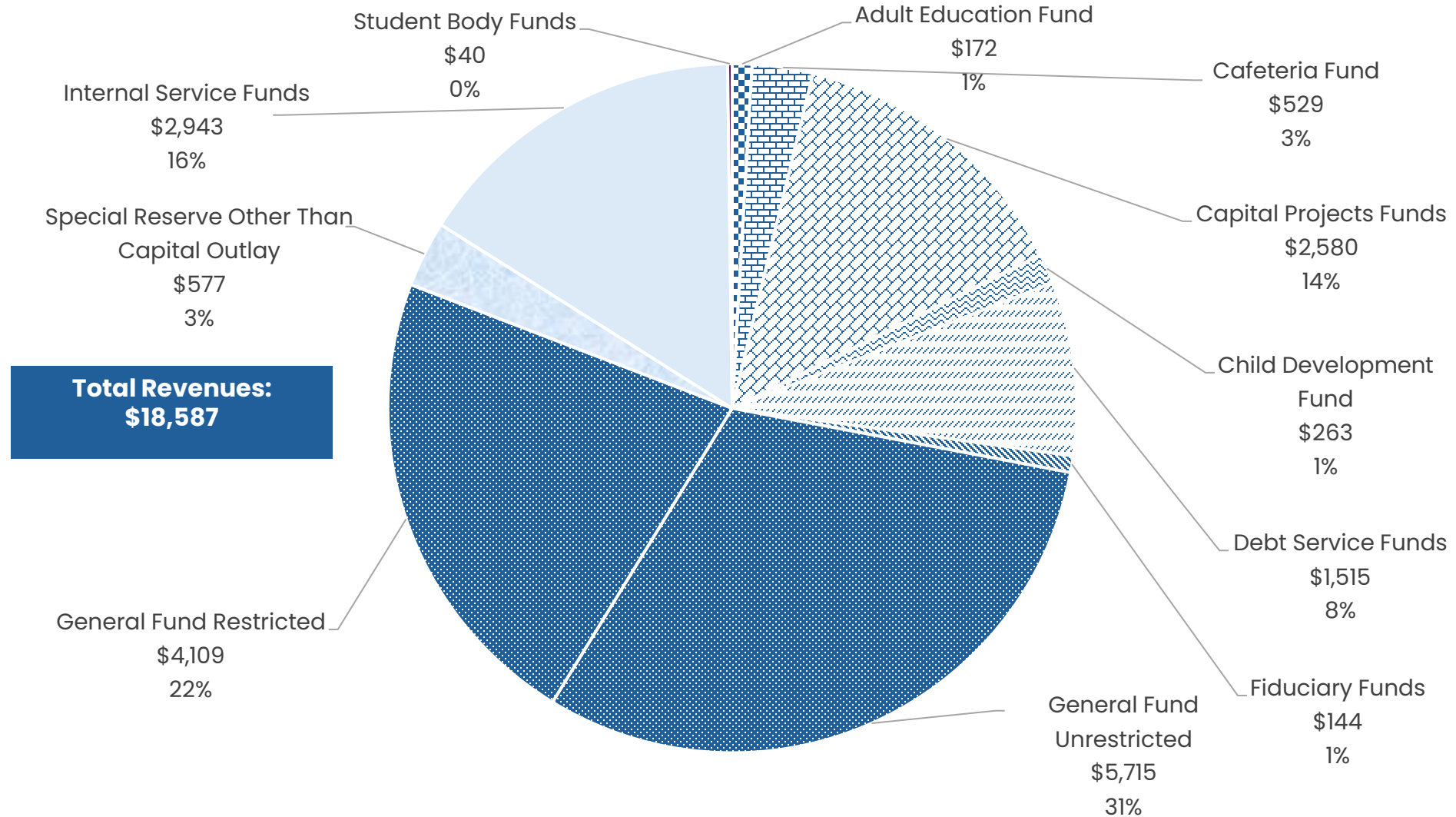
Board of Education Meeting
September 16, 2025



Unaudited Actuals Reporting Requirement

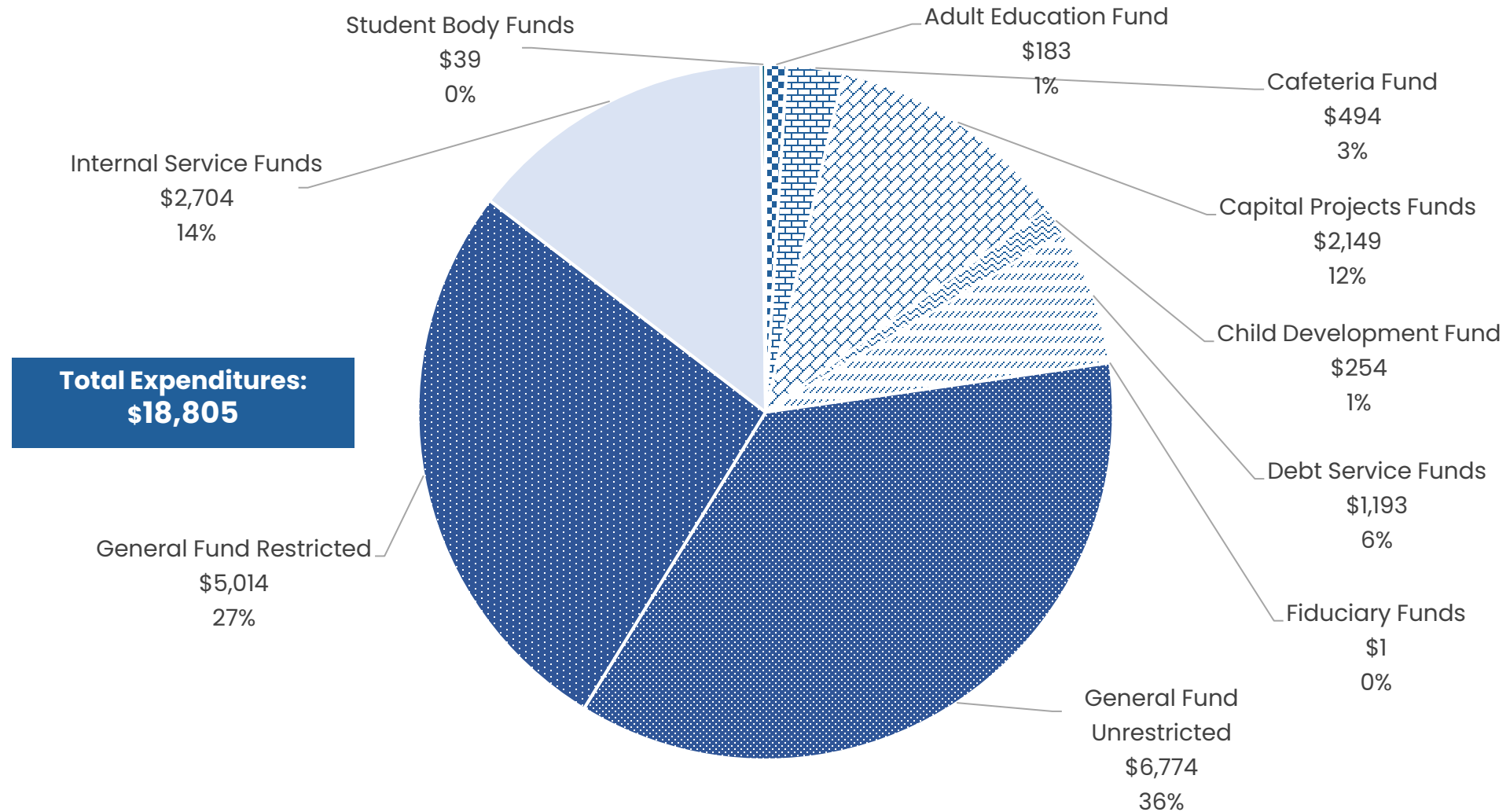
- ❑ GANN Limit (Education Code Section 42132)
 - Adopt a resolution of the estimated appropriations limit for the current year and an actual appropriations limit for the preceding year
- ❑ Unaudited Actuals (Education Code Section 42100)
 - Approve the fiscal year 2024-25 report and approve its submission to the County Superintendent of Schools

2024-25 Revenues - All Funds



dollars in millions

2024-25 Expenditures – All Funds



dollars in millions

2024-25 Budget to Actual Expenditures

dollars in millions

Funds	FY25 June Adopted Budget	FY25 Adopted Budget to UA %	FY25 First Interim Exp	FY25 First Interim to UA %	FY25 Second Interim Exp	FY25 Second Interim to UA %	FY25 Estimated Actuals Exp	FY25 Estimated Actuals to UA %	FY25 Unaudited Actuals Exp
Adult Education Fund	\$172	6%	\$177	3%	\$178	3%	\$175	5%	\$183
Cafeteria Fund	\$503	(2)%	\$506	(2)%	\$508	(3)%	\$508	(3)%	\$494
Capital Project Funds	\$2,292	(6)%	N/A	N/A	N/A	N/A	\$2,118	1%	\$2,149
Child Development Fund	\$283	(10)%	\$246	3%	\$265	(4)%	\$266	(5)%	\$254
General Fund	\$11,214	5%	\$11,644	1%	\$11,690	1%	\$11,950	(1%)	\$11,788
Internal Service Funds	\$1,540	76%	\$1,664	63%	\$1,600	69%	\$1,693	60%	\$2,704
Debt Service Funds	\$1,249	(4)%	N/A	N/A	N/A	N/A	\$1,310	(9)%	\$1,193
Student Body Funds	\$29	34%	N/A	N/A	N/A	N/A	\$38	3%	\$39

2024–25 General Fund – Unrestricted Overview

dollars in millions

	June Adopted Budget	Adopted Budget to UA %	First Interim	First Interim to UA%	Second Interim	Second Interim to UA%	Estimated Actuals	Estimated Actuals to UA %	Unaudited Actuals
Beginning Balance	\$4,476	3%	\$4,617	0%	\$4,627	0%	\$4,627	0%	\$4,627
Revenue	\$5,271	8%	\$5,413	6%	\$5,534	3%	\$5,823	(2)%	\$5,715
Expenditure	\$6,839	(1)%	\$6,713	1%	\$6,777	0%	\$7,047	(4)%	\$6,774
All Other Ending Balances	\$2,683	(42)%	\$1,393	12%	\$1,405	11%	\$1,488	5%	\$1,557
Unassigned Ending Balance	\$225	794%	\$1,924	5%	\$1,978	2%	\$1,915	5%	\$2,011

Thank you

