

**ALBANY UNIFIED SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2024-25**

**SECOND INTERIM REPORT  
BUDGET REVISION #2**

	UNRESTRICTED				Comments
	Adopted Budget 24-25 6/28/2024 (A)	BUDGET REVISION 12/13/2024 (B)	BUDGET REVISION 3/11/2025 (C)	Variance (C) - (B) (D)	
	3400.42	3521	3532	11	Increase funded ADA based on P-2 proj.
<b>BEGINNING FUND BALANCE:</b>	<b>\$5,360,946</b>	<b>\$6,047,562</b>	<b>\$6,754,861</b>	<b>\$707,299</b>	<b>ADJ BASED ON AUDIT ADJ (W/C)</b>
<b>REVENUES</b>					
<b>Local Control Funding Formula (LCFF)</b>					
8011 State Aid	\$16,997,413	\$20,225,492	\$19,825,073	(\$400,419)	Update LCFF Calcs for Projected
8012 Education Protection Account	\$9,167,880	\$6,745,121	\$7,119,246	\$374,125	ADA on Enrollment (growth)
8019 State Aid - Prior Year	\$0	(\$108)	(\$108)	\$0	and Unduplicated Counts (1358)
8021 Homeowners Exemptions	\$32,887	\$32,819	\$32,819	\$0	
8029 Other In-Lieu Taxes	\$406	\$264	\$264	\$0	Local Property Tax based on J29B will
8041 Secured	\$7,401,237	\$7,780,484	\$7,780,484	\$0	be updated in April
8042 Unsecured	\$502,448	\$500,069	\$500,069	\$0	
8043 Prior Year Taxes	(\$32,171)	(\$36,280)	(\$36,280)	\$0	
8044 Supplemental	\$519,183	\$411,507	\$411,507	\$0	
8045 ERAF	\$6,926,823	\$7,153,071	\$7,153,071	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF	\$41,516,106	\$42,812,439	\$42,786,145	(\$26,294)	Net change in LCFF
<b>Federal Revenues</b>					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	\$0	
<b>State Revenues</b>					
8311 Other State Apportionments	\$0	\$0	\$0	\$0	
8520 Child Nutrition	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$169,772	\$169,772	\$169,772	\$0	Based on \$191/Annual ADA (PY)
8560 Lottery (Non-Prop 20)	\$626,000	\$685,000	\$685,000	\$0	
8587 Pass-Thru Revenue from State	\$0	\$0	\$0	\$0	
8590 All Other State Revenues	\$0	\$12,000	\$12,000	\$0	State Testing Reimbursement
Total State Revenues	\$795,772	\$866,772	\$866,772	\$0	
<b>Local Revenues</b>					
8621 Parcel Tax	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$395,300	\$407,600	\$407,600	\$0	
8660 Interest Earnings	\$320,000	\$493,635	\$664,380	\$170,745	Prior Year adj for 23-24 4th QTR
8662 NET Incr/Decr in Fair Value	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$82,579	\$87,923	\$87,923	\$0	
8689 All Other Fees & Contracts	\$1,468,012	\$1,468,012	\$1,468,012	\$0	
8699 Other Local Revenues	\$104,230	\$106,144	\$106,081	(\$63)	ATA Estimated Reimbursement
8792 Transfer of Apportionment from CC	\$0	\$0	\$0	\$0	
Total Local Revenues	\$2,370,121	\$2,563,314	\$2,733,996	\$170,682	
<b>TOTAL REVENUES</b>	<b>\$44,681,999</b>	<b>\$46,242,525</b>	<b>\$46,386,913</b>	<b>\$144,388</b>	
<b>OTHER FINANCING SOURCES</b>					
8912 Interfund Transfer FD 010 & Spec	\$0	\$30,396	\$32,891	\$2,495	ROP TSF Fund 17 for equipment
8919 Other Interfund Transfer In	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$8,684,182)	(\$9,508,131)	(\$9,648,655)	(\$140,524)	Increase transfer to Spec Ed
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$8,684,182)	(\$9,477,735)	(\$9,615,764)	(\$138,029)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$35,997,817</b>	<b>\$36,764,790</b>	<b>\$36,771,149</b>	<b>\$6,359</b>	

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FISCAL YEAR 2024-25**

**SECOND INTERIM REPORT  
BUDGET REVISION #2**

SECOND INTERIM REPORT BUDGET REVISION #2		UNRESTRICTED				Comments
		Adopted Budget 24-25 6/28/2024 (A)	BUDGET REVISION 12/13/2024 (B)	BUDGET REVISION 3/11/2025 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$15,046,112	\$14,862,361	\$14,909,504	\$47,143	TSF 2 SECTIONS PROP 28>BASE
1200	Certificated Support	\$203,216	\$203,216	\$203,216	\$0	
1300	Administrative	\$1,955,104	\$1,985,838	\$1,999,538	\$13,700	Reconcile Pos Ctl/New Supt
1900	Other Certificated	\$22,082	\$22,082	\$22,082	\$0	
Total Certificated Salaries		\$17,226,514	\$17,073,497	\$17,134,340	\$60,843	
Classified Salaries						
2100	Instructional Assist	\$36,376	\$153,029	\$159,529	\$6,500	Reconcile Pos Ctl & Adj Sub Costs
2200	Classified Support	\$1,026,880	\$1,072,469	\$1,112,658	\$40,189	Reconcile Pos Ctl/add Cust. Support
2300	Administrative	\$782,911	\$658,181	\$607,381	(\$50,800)	Tsf to Contract Services (Consultant)
2400	Clerical Salaries	\$1,696,881	\$1,823,508	\$1,833,759	\$10,251	Clerical/Tech/Substitute/OT
2900	Other Classified	\$1,848,989	\$1,533,599	\$1,465,405	(\$68,194)	Reconcile Pos Ctl/Tsf Pos to Parcel Tax
Total Classified Salaries		\$5,392,037	\$5,240,786	\$5,178,732	(\$62,054)	
Employee Benefits						
3100	STRS	\$3,281,596	\$3,222,518	\$3,145,559	(\$76,959)	Per Salary Adjust Above and substitutes
3200	PERS	\$1,285,393	\$1,228,530	\$1,177,837	(\$50,693)	Per Salary Adjust Above and substitutes
3300	OASDI/Medicare	\$703,107	\$647,103	\$648,735	\$1,632	Per Salary Adjust Above
3400	Health & Welfare	\$4,993,132	\$4,755,883	\$4,726,023	(\$29,860)	Per current estimates
3500	State Unemployment Ins	\$11,381	\$11,921	\$26,361	\$14,440	SUI Local Experience Chg (LEC)
3600	Workers Comp	\$686,831	\$541,705	\$545,621	\$3,916	Reconcile Pos Ctl
3700	Retiree Benefits	\$562,720	\$561,486	\$560,243	(\$1,243)	Reconcile Pos Ctl
3900	Cash In Lieu/Other	\$61,371	\$65,076	\$67,276	\$2,200	Per current estimates
Total Employee Benefits		\$11,585,531	\$11,034,222	\$10,897,655	(\$136,567)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$10,575	\$24,678	\$32,468	\$7,790	Adj per site budgets
4200	Books & Reference Materials	\$110	\$110	\$1,956	\$1,846	Adj per site budgets
4300	Materials & Supplies	\$558,917	\$686,044	\$617,608	(\$68,436)	Transfer to other costs
4400	Non-Capital Furniture & Equip	\$20,000	\$47,559	\$59,774	\$12,215	Computer Replace/New Classrm Furniture
Total Materials & Supplies		\$589,602	\$758,391	\$711,806	(\$46,585)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$95,188	\$97,245	\$107,981	\$10,736	Per current est.
5300	Dues & Memberships	\$31,050	\$31,466	\$33,466	\$2,000	Per current est.
5400	Insurance	\$627,000	\$636,403	\$636,403	\$0	P&L Insurance
5500	Utilities	\$1,546,718	\$1,489,525	\$1,489,525	\$0	
5600	Rentals, Leases & Repairs	\$346,915	\$364,484	\$276,656	(\$87,828)	TSF Copier leases to debt svc 7438/39
5700	Direct Cost Transfers	(\$979,438)	(\$867,140)	(\$867,140)	\$0	
5800	Professional Consulting/Other Oper	\$950,660	\$1,267,472	\$1,485,555	\$218,083	Incr CBO Consultant/Aquatics/Software Lic
5900	Communications/Telephone	\$100,544	\$103,496	\$117,496	\$14,000	Per current est.
Total Services and Other Operating		\$2,718,637	\$3,122,951	\$3,279,942	\$156,991	

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SECOND INTERIM REPORT BUDGET REVISION #2		UNRESTRICTED				Comments
		Adopted Budget 24-25 6/28/2024 (A)	BUDGET REVISION 12/13/2024 (B)	BUDGET REVISION 3/11/2025 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$9,660	\$9,871	\$211	Pool Equipment Replacement
Total Capital Outlay		\$0	\$9,660	\$9,871	\$211	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Charter	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$30,344)	(\$49,519)	(\$56,022)	(\$6,503)	Indirect rate @ 7.15%
7350	Indirect Cost - InterFund	(\$349,963)	(\$408,774)	(\$405,896)	\$2,878	Indirect rate FD 12/13
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		(\$380,307)	(\$458,293)	(\$461,918)	(\$3,625)	
TOTAL EXPENDITURES		\$37,132,014	\$36,781,214	\$36,750,428	(\$30,786)	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$0	\$0	\$2,389	\$2,389	Copier Lease Purchase Agreements
7439	Debt Service - Principal	\$0	\$0	\$37,612	\$37,612	Copier Lease Purchase Agreements
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$40,001	\$40,001	
TOTAL EXPENDITURES & OTHER USES		\$37,132,014	\$36,781,214	\$36,790,429	\$9,215	
EXCESS OF REVENUES OVER EXPENSE		(\$1,134,197)	(\$16,424)	(\$19,280)	(\$2,866)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$25,000	\$25,000	\$25,000	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
	Board Designated:					
	ADDITIONAL REU/CASH FLOW	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$1,987,300	\$2,109,562	\$2,135,410	\$25,848	3% State Required Reserve
	Available	\$2,214,449	\$3,896,576	\$4,575,171	\$678,595	
TOTAL ENDING FUND BALANCE:		\$4,226,749	\$6,031,138	\$6,735,581	\$704,443	

Note: \$1 variances due to rounding.

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	RESTRICTED				Comments
	Adopted Budget 24-25 6/28/2024 (A)	BUDGET REVISION 12/13/2024 (B)	BUDGET REVISION 3/11/2025 (C)	Variance (C) - (B) (D)	
	3400	3521	3532	11	
<b>BEGINNING FUND BALANCE:</b>	\$3,006,835	\$4,024,111	\$4,024,111	\$0	
<b>REVENUES</b>					
<b>Local Control Funding Formula (LCFF)</b>					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$250,907	\$250,907	\$250,907	\$0	Per SELPA AB 602
Total LCFF	\$250,907	\$250,907	\$250,907	\$0	
<b>Federal Revenues</b>					
8181 Spec Ed Entitlement (IDEA)	\$592,619	\$592,619	\$592,619	\$0	Adj per SELPA AB602
8182 Spec Ed Discretionary Grant	\$97,117	\$97,117	\$97,117	\$0	
8290 All Other Federal Revenue	\$377,795	\$282,954	\$282,682	(\$272)	Adjust Title funding
Total Federal Revenues	\$1,067,531	\$972,690	\$972,418	(\$272)	
<b>State Revenues</b>					
8311 Other State Apportionments	\$3,472,231	\$3,472,231	\$3,472,231	\$0	
8520 Child Nutrition Programs	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$246,240	\$294,240	\$294,240	\$0	Adj per Dartboard est. @ \$82 per ADA
8587 Pass-thru Revenue from State	\$0	\$0	\$0	\$0	
8590 All Other State Revenues	\$4,957,449	\$5,071,306	\$5,214,604	\$143,298	SLPC Grt & misc adj to State Categoricals
Total State Revenues	\$8,675,920	\$8,837,777	\$8,981,075	\$143,298	
<b>Local Revenues</b>					
8621 Parcel Tax	\$9,208,653	\$9,280,373	\$9,247,868	(\$32,505)	Per current estimates received
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8662 Net Incr/Decr in Fair Value	\$0	\$0	\$0	\$0	
8677 Interagency Services Between L	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$378,141	\$718,896	\$1,320,741	\$601,845	PTA/Field Trips/Boosters/AP Test/Local Gr
8792 Transfer of Apportionment from	\$0	\$0	\$0	\$0	Adj per SELPA AB602
Total Local Revenues	\$9,586,794	\$9,999,269	\$10,568,609	\$569,340	
<b>TOTAL REVENUES</b>	\$19,581,152	\$20,060,643	\$20,773,009	\$712,366	
<b>OTHER FINANCING SOURCES</b>					
8912 Interfund Transfer FD 010 & Spec R	\$0	\$0	\$0	\$0	
8919 Other Interfund Transfer In	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$8,684,182	\$9,508,131	\$9,648,655	\$140,524	Special Education contribution
8990 Contributions from Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$8,684,182	\$9,508,131	\$9,648,655	\$140,524	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$28,265,334	\$29,568,774	\$30,421,664	\$852,890	



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		Adopted Budget 24-25 6/28/2024 (A)	BUDGET REVISION 12/13/2024 (B)	BUDGET REVISION 3/11/2025 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$5,847,221	\$6,256,387	\$6,154,306	(\$102,081)	Prop 28 Positions/Sub Costs/Spec Ed
1200	Certificated Support	\$1,608,155	\$1,703,606	\$1,698,946	(\$4,660)	Reconciloe Pos Ctl/Substitute costs/hourly
1300	Administrative	\$629,584	\$632,684	\$632,684	\$0	
1900	Other Certificated	\$500,338	\$480,933	\$485,933	\$5,000	Extra Dty Ethnic Studies Grant
Total Certificated Salaries		\$8,585,298	\$9,073,610	\$8,971,869	(\$101,741)	
Classified Salaries						
2100	Instructional Assist	\$2,193,791	\$2,200,104	\$2,197,460	(\$2,644)	Reconcile Position Control/staffing
2200	Classified Support	\$560,712	\$542,858	\$521,640	(\$21,218)	Reconcile Position Control/staffing
2300	Administrative	\$189,600	\$189,600	\$189,600	\$0	Reconcile Position Control/staffing
2400	Clerical Salaries	\$483,779	\$479,583	\$477,224	(\$2,359)	Reconcile Position Control/staffing
2900	Other Classified	\$1,074,818	\$868,539	\$949,981	\$81,442	Wellness Coach ACOE Grant
Total Classified Salaries		\$4,502,700	\$4,280,684	\$4,335,905	\$55,221	
Employee Benefits						
3100	STRS	\$4,064,106	\$4,122,140	\$4,115,091	(\$7,049)	Prop 28 positions
3200	PERS	\$1,203,352	\$1,097,011	\$1,072,559	(\$24,452)	Adj per salary adj above
3300	OASDI/Medicare	\$507,144	\$472,960	\$471,095	(\$1,865)	Adj per salary adj above
3400	Health & Welfare	\$3,023,270	\$3,029,973	\$2,843,211	(\$186,762)	Adj per salary adj above
3500	State Unemployment Ins	\$6,431	\$6,964	\$6,877	(\$87)	Adj per salary adj above
3600	Workers Comp	\$386,574	\$340,830	\$339,810	(\$1,020)	Adj per new workers comp rate @ 2.42%
3700	Retiree Benefits	\$315,276	\$333,847	\$329,741	(\$3,906)	Adj per salary adj above
3900	Cash In Lieu/Other	\$49,479	\$53,930	\$55,135	\$1,205	Adj per salary adj above
Total Employee Benefits		\$9,555,632	\$9,457,455	\$9,233,519	(\$223,936)	
Materials & Supplies						
4100	Approved Textbooks & Core Cur	\$25,810	\$410,385	\$378,423	(\$31,962)	Prop 20 Lottery tsf to software Lic (5800)
4200	Books & Reference Materials	\$0	\$700	\$3,260	\$2,560	Prop 20 Lottery
4300	Materials & Supplies	\$553,029	\$1,071,871	\$1,053,740	(\$18,131)	Local site budgets (PTA,Booster, Testing,e
4400	Non-Capital Furniture & Equip	\$71,332	\$672,375	\$677,496	\$5,121	CTEIG:
Total Materials & Supplies		\$650,171	\$2,155,331	\$2,112,919	(\$42,412)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$0	\$2,774,166	\$2,929,666	\$155,500	NPS/NPA/ASES/ELOP
5200	Travel & Conferences (Mileage)	\$21,891	\$37,648	\$40,386	\$2,738	Title II
5300	Dues & Memberships	\$5,472	\$3,972	\$3,972	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$185,703	\$227,733	\$235,905	\$8,172	Building & Site repairs
5700	Direct Cost Transfers	\$998,742	\$886,444	\$886,444	\$0	
5800	Professional Consulting/Other O	\$4,403,960	\$4,403,789	\$5,350,334	\$946,545	Prop 28 Unallocated, software licenses, etc
5900	Communications/Telephone	\$9,601	\$6,621	\$6,621	\$0	
Total Services and Other Operat		\$5,625,369	\$8,340,373	\$9,453,328	\$1,112,955	

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		Adopted Budget 24-25 6/28/2024	BUDGET REVISION 12/13/2024	BUDGET REVISION 3/11/2025	Variance (C) - (B)	
		(A)	(B)	(C)	(D)	
EXPENDITURES (continued)						
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$125,000	\$125,000	Electrical Upgrades Central Kitchen
6400	Capital Equipment	\$159,668	\$180,561	\$55,561	(\$125,000)	State Kitchen Equipment Assistance Grant
6500	Capital Equipment Replace	\$0	\$0	\$9,701	\$9,701	
Total Capital Outlay		\$159,666	\$180,561	\$190,262	\$9,701	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to CC	\$0	\$0	\$0	\$0	
7211	Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$30,344	\$49,519	\$56,022	\$6,503	I/C @ 7.15%
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		\$30,344	\$49,519	\$56,022	\$6,503	
TOTAL EXPENDITURES		\$29,109,180	\$33,537,533	\$34,353,824	\$816,291	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$36,081	\$36,081	
Total Financing Uses:		\$0	\$0	\$36,081	\$36,081	
TOTAL EXPENDITURES & OTHER USES		\$29,109,180	\$33,537,533	\$34,389,905	\$852,372	
EXCESS OF REVENUES OVER EXPENSE		(\$843,846)	(\$3,968,759)	(\$3,968,241)	\$518	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
	RESTRICTED	\$2,162,989	\$55,352	\$55,870	\$518	SELPA RESERVES
	COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED						
	Board Designated:					
	ADDITIONAL REU/CASH FLOW	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		\$2,162,989	\$55,352	\$55,870	\$1,967,841	

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**ALBANY UNIFIED SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2024-25**

**SECOND INTERIM REPORT  
BUDGET REVISION #2**

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 24-25 6/28/2024 (A)	BUDGET REVISION 12/13/2024 (B)	BUDGET REVISION 3/11/2025 (C)	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)	3400.42	3521	3532	11	
<b>BEGINNING FUND BALANCE:</b>	\$8,367,781	\$10,071,673	\$10,778,972	\$707,299	
<b>REVENUES</b>					
<b>Local Control Funding Formula (LCFF)</b>					
8011 State Aid	\$16,997,413	\$20,225,492	\$19,825,073	(\$400,419)	Update LCFF Calcs for Projected ADA on Enrollment (growth) and Unduplicated Counts (1359)  Local Property Taxes will be update in April based on J29B
8012 Education Protection Account	\$9,167,880	\$6,745,121	\$7,119,246	\$374,125	
8019 State Aid - Prior Year	\$0	(\$108)	(\$108)	\$0	
8021 Homeowners Exemptions	\$32,887	\$32,819	\$32,819	\$0	
8029 Other In-Lieu Taxes	\$406	\$264	\$264	\$0	
8041 Secured	\$7,401,237	\$7,780,484	\$7,780,484	\$0	
8042 Unsecured	\$502,448	\$500,069	\$500,069	\$0	
8043 Prior Year Taxes	(\$32,171)	(\$36,280)	(\$36,280)	\$0	
8044 Supplemental	\$519,183	\$411,507	\$411,507	\$0	
8045 ERAF	\$6,926,823	\$7,153,071	\$7,153,071	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu T	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$250,907	\$250,907	\$250,907	\$0	
Total LCFF:	\$41,767,013	\$43,063,346	\$43,037,052	(\$26,294)	Net LCFF & Prop Tax
<b>Federal Revenues</b>					
8181 Spec Ed Entitlement (IDEA)	\$592,619	\$592,619	\$592,619	\$0	
8182 Spec Ed Discretionary Grant	\$97,117	\$97,117	\$97,117	\$0	
8290 All Other Federal Revenue	\$377,795	\$282,954	\$282,682	(\$272)	
Total Federal Revenues	\$1,067,531	\$972,690	\$972,418	(\$272)	
<b>State Revenues</b>					
8520 Child Nutrition	\$3,472,231	\$3,472,231	\$3,472,231	\$0	
8550 Mandated Cost Reimbursements	\$169,772	\$169,772	\$169,772	\$0	
8560 Lottery (Non-Prop 20)	\$872,240	\$979,240	\$979,240	\$0	
8590 All Other State Revenues	\$4,957,449	\$5,083,306	\$5,226,604	\$143,298	
Total State Revenues	\$9,471,692	\$9,704,549	\$9,847,847	\$143,298	
<b>Local Revenues</b>					
8621 Parcel Tax	\$9,208,653	\$9,280,373	\$9,247,868	(\$32,505)	
8650 Leases and Rentals	\$395,300	\$407,600	\$407,600	\$0	
8660 Interest Earnings	\$320,000	\$493,635	\$664,380	\$170,745	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LE	\$82,579	\$87,923	\$87,923	\$0	
8689 All Other Fees & Contracts	\$1,468,012	\$1,468,012	\$1,468,012	\$0	
8699 Other Local Revenues	\$482,371	\$825,040	\$1,426,822	\$601,782	
8792 Transfer of Apportionment from C	\$0	\$0	\$0	\$0	
Total Local Revenues	\$11,956,915	\$12,562,583	\$13,302,605	\$740,022	
<b>TOTAL REVENUES</b>	\$64,263,151	\$66,303,168	\$67,159,922	\$856,754	
<b>OTHER FINANCING SOURCES</b>					
8912 Interfund Transfer FD 010 & Spec Re	\$0	\$30,396	\$32,891	\$2,495	
8919 Other Interfund Transfer In	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$30,396	\$32,891	\$2,495	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$64,263,151	\$66,333,564	\$67,192,813	\$859,249	

**ALBANY UNIFIED SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2024-25**

SECOND INTERIM REPORT BUDGET REVISION #2		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 24-25 6/28/2024 (A)	BUDGET REVISION 12/13/2024 (B)	BUDGET REVISION 3/11/2025 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$20,893,333	\$21,118,748	\$21,063,810	(\$54,938)	
1200	Certificated Support	\$1,811,371	\$1,906,822	\$1,902,162	(\$4,660)	
1300	Administrative	\$2,584,688	\$2,618,522	\$2,632,222	\$13,700	
1900	Other Certificated	\$522,420	\$503,015	\$508,015	\$5,000	
	Total Certificated Salaries	\$25,811,812	\$26,147,107	\$26,106,209	(\$40,898)	
Classified Salaries						
2100	Instructional Assist	\$2,230,167	\$2,353,133	\$2,356,989	\$3,856	
2200	Classified Support	\$1,587,592	\$1,615,327	\$1,634,298	\$18,971	
2300	Administrative	\$972,511	\$847,781	\$796,981	(\$50,800)	
2400	Clerical Salaries	\$2,180,660	\$2,303,091	\$2,310,983	\$7,892	
2900	Other Classified	\$2,923,807	\$2,402,138	\$2,415,386	\$13,248	
	Total Classified Salaries	\$9,894,737	\$9,521,470	\$9,514,637	(\$6,833)	
Employee Benefits						
3100	STRS	\$7,345,702	\$7,344,658	\$7,260,650	(\$84,008)	
3200	PERS	\$2,488,745	\$2,325,541	\$2,250,396	(\$75,145)	
3300	OASDI/Medicare	\$1,210,251	\$1,120,063	\$1,119,830	(\$233)	
3400	Health & Welfare	\$8,016,402	\$7,785,856	\$7,569,234	(\$216,622)	
3500	State Unemployment Ins	\$17,812	\$18,885	\$33,238	\$14,353	
3600	Workers Comp	\$1,073,405	\$882,535	\$885,431	\$2,896	
3700	Retiree Benefits	\$877,996	\$895,133	\$889,984	(\$5,149)	
3900	Cash In Lieu/Other	\$110,850	\$119,006	\$122,411	\$3,405	
	Total Employee Benefits	\$21,141,163	\$20,491,677	\$20,131,174	(\$360,503)	
Materials & Supplies						
4100	Approved Textbooks & Core Cur	\$36,385	\$435,063	\$410,891	(\$24,172)	
4200	Books & Reference Materials	\$110	\$810	\$5,216	\$4,406	
4300	Materials & Supplies	\$1,111,946	\$1,757,915	\$1,671,348	(\$86,567)	
4400	Non-Capital Furniture & Equip	\$91,332	\$719,934	\$737,270	\$17,336	
	Total Materials & Supplies	\$1,239,773	\$2,913,722	\$2,824,725	(\$88,997)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$0	\$2,774,166	\$2,929,666	\$155,500	
5200	Travel & Conferences (Mileage)	\$117,079	\$134,893	\$148,367	\$13,474	
5300	Dues & Memberships	\$36,522	\$35,438	\$37,438	\$2,000	
5400	Insurance	\$627,000	\$636,403	\$636,403	\$0	
5500	Utilities	\$1,546,718	\$1,489,525	\$1,489,525	\$0	
5600	Rentals, Leases & Repairs	\$532,618	\$592,217	\$512,561	(\$79,656)	
5700	Direct Cost Transfer	\$19,304	\$19,304	\$19,304	\$0	
5800	Professional Consulting/Other Op	\$5,354,620	\$5,671,261	\$6,835,889	\$1,164,628	
5900	Communications/Telephone	\$110,145	\$110,117	\$124,117	\$14,000	
	Total Services and Other Operati	\$8,344,006	\$11,463,324	\$12,733,270	\$1,269,946	

**ALBANY UNIFIED SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2024-25**

**SECOND INTERIM REPORT  
BUDGET REVISION #2**

SECOND INTERIM REPORT BUDGET REVISION #2		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 24-25 6/28/2024	BUDGET REVISION 12/13/2024	BUDGET REVISION 3/11/2025	Variance (C) - (B)	
		(A)	(B)	(C)	(D)	
EXPENDITURES (continued)						
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$125,000	\$125,000	
6400	Capital Equipment	\$159,666	\$180,561	\$55,561	(\$125,000)	
6500	Capital Equipment Replace	\$0	\$9,660	\$19,572	\$9,912	
Total Capital Outlay		\$159,666	\$190,221	\$200,133	\$9,912	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to CO	\$0	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Chart	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$349,963)	(\$408,774)	(\$405,896)	\$2,878	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		(\$349,963)	(\$408,774)	(\$405,896)	\$2,878	
TOTAL EXPENDITURES		\$66,241,194	\$70,318,747	\$71,104,252	\$785,505	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$2,389	\$2,389	
7439	Debt Service - Interest	\$0	\$0	\$37,612	\$37,612	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$36,081	\$36,081	
Total Financing Uses:		\$0	\$0	\$76,082	\$76,082	
TOTAL EXPENDITURES & OTHER USES		\$66,241,194	\$70,318,747	\$71,180,334	\$861,587	
EXCESS OF REVENUES OVER EXPENSE		(\$1,978,043)	(\$3,985,183)	(\$3,987,521)	(\$2,338)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$25,000	\$25,000	\$25,000	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$2,162,989	\$55,352	\$55,870	\$518	SELPA RESERVES
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	ADDITIONAL REU/CASH FLOW	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$1,987,300	\$2,109,562	\$2,135,410	\$25,848	3% Reserves
	Available	\$2,214,449	\$3,896,576	\$4,575,171	\$678,595	
TOTAL ENDING FUND BALANCE:		\$6,389,738	\$6,086,490	\$6,791,451	\$704,961	

Note: \$1 variances due to rounding.

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