

**EUREKA CITY SCHOOLS**  
**GENERAL FUND COMPARISON**  
**2023/24 1st Interim**

|                                            | General Fund<br>2022/23<br>Unaudited Actuals | General Fund<br>2023/24<br>Budget Adoption | General Fund<br>2023/24<br>1st Interim | General Fund<br>2024/25<br>MYP1 | General Fund<br>2025/26<br>MYP2 |
|--------------------------------------------|----------------------------------------------|--------------------------------------------|----------------------------------------|---------------------------------|---------------------------------|
| <b>A. REVENUES</b>                         |                                              |                                            |                                        |                                 |                                 |
| LCFF/Revenue Limit Sources                 | \$ 45,901,013                                | 48,741,497                                 | 48,793,697                             | 49,831,403                      | 50,120,100                      |
| Federal Sources                            | 10,773,160                                   | 6,998,234                                  | 9,847,140                              | 5,572,444                       | 5,579,056                       |
| Other State Sources                        | 13,151,120                                   | 7,097,581                                  | 9,610,463                              | 9,224,497                       | 9,076,919                       |
| Other Local Sources                        | 2,929,368                                    | 3,696,467                                  | 3,573,406                              | 3,573,406                       | 3,573,406                       |
| Total Revenue                              | 72,754,661                                   | 66,533,779                                 | 71,824,706                             | 68,201,750                      | 68,349,481                      |
| <b>B. EXPENDITURES</b>                     |                                              |                                            |                                        |                                 |                                 |
| Certificated Salaries                      | 18,859,544                                   | 19,747,338                                 | 20,208,910                             | 20,293,171                      | 20,502,262                      |
| Classified Salaries                        | 10,504,178                                   | 11,988,484                                 | 12,074,031                             | 12,293,768                      | 12,560,118                      |
| Employee Benefits                          | 15,676,813                                   | 17,703,842                                 | 17,405,774                             | 17,706,970                      | 17,923,210                      |
| Supplies                                   | 5,210,265                                    | 4,919,445                                  | 5,844,896                              | 4,988,839                       | 4,939,028                       |
| Services & Other Operating                 | 5,683,210                                    | 6,868,447                                  | 10,521,639                             | 8,840,246                       | 7,224,566                       |
| Capital Outlay                             | 1,328,935                                    | 1,448,219                                  | 2,442,795                              | 1,942,795                       | 1,942,795                       |
| Other Outgo (Chargeback from HCOE)         | 2,746,344                                    | 3,335,972                                  | 3,537,719                              | 3,537,719                       | 3,537,719                       |
| Support Costs (Indirect Cost Transfers)    | (167,811)                                    | (134,216)                                  | (134,216)                              | (134,216)                       | (134,216)                       |
| Total Expenditures                         | 59,841,478                                   | 65,877,531                                 | 71,901,548                             | 69,469,292                      | 68,495,482                      |
| <b>C. EXCESS REVENUES (EXPENDITURES)</b>   | 12,913,183                                   | 656,248                                    | (76,842)                               | (1,267,542)                     | (146,001)                       |
| <b>D. OTHER FINANCING SOURCES/USES</b>     |                                              |                                            |                                        |                                 |                                 |
| Interfund Transfers In                     | 0                                            | 0                                          | 0                                      | 0                               | 0                               |
| Interfund Transfers (Out)                  | (61,467)                                     | (441,988)                                  | (70,850)                               | (369,595)                       | (431,458)                       |
| Total Other Sources (Uses)                 | (61,467)                                     | (441,988)                                  | (70,850)                               | (369,595)                       | (431,458)                       |
| <b>E. FUND BALANCE INCREASE (DECREASE)</b> | 12,851,716                                   | 214,260                                    | (147,692)                              | (1,637,137)                     | (577,459)                       |
| <b>F. ADJUSTED BEGINNING BALANCE</b>       | 26,550,701                                   | 35,743,890                                 | 39,402,417                             | 39,254,725                      | 37,617,588                      |
| <b>G. ENDING BALANCE</b>                   | \$ 39,402,417                                | 35,958,150                                 | 39,254,725                             | 37,617,588                      | 37,040,129                      |

**EUREKA CITY SCHOOLS****GENERAL FUND COMPARISON - UNRESTRICTED  
2023/24 1st Interim**

|                                            | General Fund<br>2022/23<br>Unaudited Actuals | General Fund<br>2023/24<br>Budget Adoption | General Fund<br>2023/24<br>1st Interim | General Fund<br>2024/25<br>MYP1 | General Fund<br>2025/26<br>MYP2 |
|--------------------------------------------|----------------------------------------------|--------------------------------------------|----------------------------------------|---------------------------------|---------------------------------|
| <b>A. REVENUES</b>                         |                                              |                                            |                                        |                                 |                                 |
| LCFF/Revenue Limit Sources                 | \$ 45,901,013                                | 48,741,497                                 | 48,793,697                             | 49,831,403                      | 50,120,100                      |
| Federal Sources                            | 543                                          | 601                                        | 601                                    | 601                             | 601                             |
| Other State Sources                        | 1,052,899                                    | 717,513                                    | 740,681                                | 740,681                         | 740,681                         |
| Other Local Sources                        | (587,414)                                    | 626,349                                    | 626,349                                | 626,349                         | 626,349                         |
| Total Revenue                              | 46,367,041                                   | 50,085,960                                 | 50,161,328                             | 51,199,034                      | 51,487,731                      |
| <b>B. EXPENDITURES</b>                     |                                              |                                            |                                        |                                 |                                 |
| Certificated Salaries                      | 11,706,438                                   | 13,001,180                                 | 12,950,809                             | 15,021,867                      | 15,152,621                      |
| Classified Salaries                        | 4,986,115                                    | 6,700,426                                  | 6,639,872                              | 7,068,016                       | 7,223,265                       |
| Employee Benefits                          | 7,717,194                                    | 9,536,083                                  | 9,018,882                              | 10,312,054                      | 10,440,131                      |
| Supplies                                   | 3,471,817                                    | 3,819,759                                  | 3,266,594                              | 3,015,167                       | 3,015,167                       |
| Services & Other Operating                 | 3,765,360                                    | 4,432,746                                  | 4,512,089                              | 4,153,365                       | 4,151,933                       |
| Capital Outlay                             | 534,002                                      | 1,065,152                                  | 2,059,728                              | 1,559,728                       | 1,559,728                       |
| Other Outgo (Chargeback from HCOE)         | 599,085                                      | 724,798                                    | 724,798                                | 724,798                         | 724,798                         |
| Support Costs (Indirect Cost Transfers)    | (562,383)                                    | (435,182)                                  | (475,753)                              | (425,183)                       | (425,183)                       |
| Total Expenditures                         | 32,217,628                                   | 38,844,962                                 | 38,697,019                             | 41,429,812                      | 41,842,460                      |
| C. EXCESS REVENUES (EXPENDITURES)          | 14,149,413                                   | 11,240,998                                 | 11,464,309                             | 9,769,222                       | 9,645,271                       |
| <b>D. OTHER FINANCING SOURCES/USES</b>     |                                              |                                            |                                        |                                 |                                 |
| Interfund Transfers In                     | 0                                            | 0                                          | 0                                      | 0                               | 0                               |
| Interfund Transfers (Out)                  | (61,467)                                     | (441,988)                                  | (70,850)                               | (369,595)                       | (431,458)                       |
| Contributions                              | (8,057,140)                                  | (9,901,061)                                | (9,812,383)                            | (9,999,761)                     | (10,157,239)                    |
| Total Other Sources (Uses)                 | (8,118,607)                                  | (10,343,049)                               | (9,883,233)                            | (10,369,356)                    | (10,588,697)                    |
| <b>E. FUND BALANCE INCREASE (DECREASE)</b> | 6,030,806                                    | 897,949                                    | 1,581,076                              | (600,134)                       | (943,426)                       |
| <b>F. ADJUSTED BEGINNING BALANCE</b>       | 22,331,298                                   | 28,301,435                                 | 28,362,104                             | 29,943,180                      | 29,343,046                      |
| <b>G. ENDING BALANCE</b>                   | \$ 28,362,104                                | 29,199,384                                 | 29,943,180                             | 29,343,046                      | 28,399,620                      |

**EUREKA CITY SCHOOLS**
**GENERAL FUND COMPARISON - RESTRICTED**
**2023/24 1st Interim**

|                                            | General Fund<br>2022/23<br>Unaudited Actuals | General Fund<br>2023/24<br>Budget Adoption | General Fund<br>2023/24<br>1st Interim | General Fund<br>2024/25<br>MYP1 | General Fund<br>2025/26<br>MYP2 |
|--------------------------------------------|----------------------------------------------|--------------------------------------------|----------------------------------------|---------------------------------|---------------------------------|
| <b>A. REVENUES</b>                         |                                              |                                            |                                        |                                 |                                 |
| Revenue Limit Sources                      | \$ 0                                         | 0                                          | 0                                      | 0                               | 0                               |
| Federal Sources                            | 10,772,617                                   | 6,997,633                                  | 9,846,539                              | 5,571,843                       | 5,578,455                       |
| Other State Sources                        | 12,098,221                                   | 6,380,068                                  | 8,869,782                              | 8,483,816                       | 8,336,238                       |
| Other Local Sources                        | 3,516,782                                    | 3,070,118                                  | 2,947,057                              | 2,947,057                       | 2,947,057                       |
| Total Revenue                              | 26,387,620                                   | 16,447,819                                 | 21,663,378                             | 17,002,716                      | 16,861,750                      |
| <b>B. EXPENDITURES</b>                     |                                              |                                            |                                        |                                 |                                 |
| Certificated Salaries                      | 7,153,106                                    | 6,746,158                                  | 7,258,101                              | 5,271,304                       | 5,349,641                       |
| Classified Salaries                        | 5,518,063                                    | 5,288,058                                  | 5,434,159                              | 5,225,752                       | 5,336,853                       |
| Employee Benefits                          | 7,959,619                                    | 8,167,759                                  | 8,386,892                              | 7,394,916                       | 7,483,079                       |
| Supplies                                   | 1,738,448                                    | 1,099,686                                  | 2,578,302                              | 1,973,672                       | 1,923,861                       |
| Services & Other Operating                 | 1,917,850                                    | 2,435,701                                  | 6,009,550                              | 4,686,881                       | 3,072,633                       |
| Capital Outlay                             | 794,933                                      | 383,067                                    | 383,067                                | 383,067                         | 383,067                         |
| Other Outgo (Chargeback from HCOE)         | 2,147,259                                    | 2,611,174                                  | 2,812,921                              | 2,812,921                       | 2,812,921                       |
| Support Costs (Indirect Cost Transfers)    | 394,572                                      | 300,966                                    | 341,537                                | 290,967                         | 290,967                         |
| Total Expenditures                         | 27,623,850                                   | 27,032,569                                 | 33,204,529                             | 28,039,480                      | 26,653,022                      |
| <b>C. EXCESS REVENUES (EXPENDITURES)</b>   | (1,236,230)                                  | (10,584,750)                               | (11,541,151)                           | (11,036,764)                    | (9,791,272)                     |
| <b>D. OTHER FINANCING SOURCES/USES</b>     |                                              |                                            |                                        |                                 |                                 |
| Interfund Transfers Out                    | 0                                            | 0                                          | 0                                      | 0                               | 0                               |
| Contributions                              | 8,057,140                                    | 9,901,061                                  | 9,812,383                              | 9,999,761                       | 10,157,239                      |
| Total Other Sources (Uses)                 | 8,057,140                                    | 9,901,061                                  | 9,812,383                              | 9,999,761                       | 10,157,239                      |
| <b>E. FUND BALANCE INCREASE (DECREASE)</b> | 6,820,910                                    | (683,689)                                  | (1,728,768)                            | (1,037,003)                     | 365,967                         |
| <b>F. ADJUSTED BEGINNING BALANCE</b>       | 4,219,403                                    | 7,442,455                                  | 11,040,313                             | 9,311,545                       | 8,274,542                       |
| <b>G. ENDING BALANCE</b>                   | \$ 11,040,313                                | 6,758,766                                  | 9,311,545                              | 8,274,542                       | 8,640,509                       |