

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Approval of the 2022-23 Unaudited Actuals

Revenues

Actual General Fund revenues, Restricted and Unrestricted, exceeded expenditures by \$8,262,588, leaving an Ending Fund Balance of \$30,100,973. Unrestricted Fund Balance decreased \$2,987,771 and Restricted Fund Balance increased \$11,250,359.

The total combined Ending Fund Balance is \$9,878,283 greater than the Estimated Actuals Budget presented in June 2023 with the 2023-24 Adopted Budget approval. It is important to review the line item changes as the variances are among both Unrestricted and Restricted programs and include \$17.9 million of unspent Restricted and Unrestricted program funds that will carry over and be spent in 2023-24. The 2022-23 actual Unrestricted Unassigned Economic Uncertainty Surplus ended with \$573,815 more than budgeted.

Combined revenues and other transfers in were \$1,074,753 less than the Estimated Actual Budget. These funds will carry over to be spent in 2023-24.

Actual Restricted revenues were lower than the Estimated Actuals Budget by \$1,477,465 primarily due to unspent State and Federal funds (including \$1.1 million in one-time In-Person Instruction (IPI) funds) and offset by increased Lottery 3rd and 4th quarter revenues of \$247,000, which were received in July 2023, as well as Student Activity (ASB) revenues of about \$1.45 million. All unspent or deferred Federal, State or local program and school site funds will be carried over and budgeted to be spent in the 2023-24 fiscal year.

Actual Unrestricted revenues were \$426,816 over the Estimated Actuals Budget due to a combination of local revenues (interest income, Medi-Cal Administrative Activities (MAA), transportation revenues), and final 3rd & 4th quarter Lottery revenues over budget, netted against co-curricular revenues under budget.

Beginning in 2022-23, *Governmental Accounting Standards Board (GASB) #84 – Fiduciary Funds* requires that Districts include the revenues, expenses and ending fund balance for our schools' Associated Student Body (ASB) accounts. For 202/23 we have included \$1,455,390 in revenues, \$1,417,147 in expenditures and reserved a restricted ending fund balance of \$693,975.

Expenditures

Combined expenditures, transfers out and other outgo were \$10,312,894 less than the Estimated Actual Budget. Restricted expenditures and transfers out were \$10,146,445 less than the Estimated Actual Budget due to a combination of unspent Federal, State and local program and site funds (\$1.6 million of which is one-time ESSER and IPI funds).

Unrestricted expenditures and transfers out were \$1,568,008 less than the Estimated Actuals Budget. Unspent funds that will carry over and budgeted to be spent in 2023-24 are: One-time Mandate Twelve Bridges High School (TBHS) startup funds (\$370,000), MAA funds (\$160,000), co-curricular site funds (\$320,000), textbook funds (\$410k), ASES program (\$55,000), Supplemental funds (\$2.7M), E-rate funds (\$70k), Facility Use school site funds (\$50,000), LHS Farm funds (\$15,000), and unrestricted unspent site teacher allocated lottery funds (\$140,000).

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2022-23 Estimated Actuals Budget to Unaudited Actuals Comparison

Each year our actual activity can vary from our budgeted projections based on information received after budget reporting and State, Federal and Local funding notifications. The significant differences between the District's 2022-23 Estimated Actuals Budget, as of the 2023-24 Adopted Budget presented to the Board in June, and the final 2022-23 Unaudited Actuals are noted on the following pages:

	Estimated Actuals 2022-23 Combined	Unaudited Actuals			Est Actuals vs Unaudited Act Variance
		Unrestricted	2022-23 Restricted	Combined	
Revenues					
LCFF Funding - Base	75,079,899	73,566,894	1,616,799	75,183,693	103,794
LCFF Funding - Supplemental	4,933,711	4,935,105	-	4,935,105	1,394
Federal Revenue	5,274,224	-	4,199,272	4,199,272	(1,074,952)
State Revenue	22,178,032	2,301,084	19,093,124	21,394,208	(783,824)
Local Revenue	8,257,876	2,078,046	6,882,769	8,960,815	702,939
Total Revenue	115,723,742	82,881,129	31,791,964	114,673,093	(1,050,649)
Expenditures					
Certificated Salaries	43,152,446	36,180,961	7,033,484	43,214,445	61,999
Classified Salaries	14,444,861	9,242,789	5,136,576	14,379,365	(65,496)
Benefits	26,371,046	17,599,378	8,734,057	26,333,435	(37,611)
Books and Supplies	14,506,138	2,949,749	3,738,296	6,688,045	(7,818,093)
Other Services & Oper. Exp	14,998,619	7,461,495	5,624,323	13,085,818	(1,912,801)
Capital Outlay	844,445	113,893	503,384	617,277	(227,168)
Other Outgo 7xxx	2,025,000	8,279	1,703,474	1,711,753	(313,247)
Transfer of Indirect 73xx	(144,503)	(1,731,779)	1,594,593	(137,186)	7,317
Total Expenditures	116,198,052	71,824,765	34,068,187	105,892,952	(10,305,100)
Surplus / (Deficit)	(474,310)	11,056,364	(2,276,223)	8,780,141	9,254,451
Transfers In	39,705	15,601	-	15,601	(24,104)
Transfers out	(525,360)	(525,410)	(7,744)	(533,154)	(7,794)
Contributions to Restricted	-	(13,534,326)	13,534,326	-	-
Net Increase (Decrease) in Fund Balance	(959,965)	(2,987,771)	11,250,359	8,262,588	9,222,553
Beginning Balance	21,838,387	15,709,781	6,128,604	21,838,385	(2)
Prior Period Adjustment (Restatements)			655,732		-
Ending Fund Balance	20,878,422	12,722,010	18,034,695	30,100,973	9,222,551
Components of Ending Fund Balance					
Nonspendable:					
Revolving Cash	5,000	5,000		5,000	-
Stores	-			-	-
Prepaid Expenditures	-	563,749		563,749	563,749
Restricted:					
State, Federal and Local programs	10,301,119		18,034,695	18,034,695	7,733,576
Committed:					
Supplemental carryover to 23-24	2,709,836			-	(2,709,836)
Unassigned/Unappropriated:					
Economic Uncertainty @ 3%	3,501,702	3,192,783		3,192,783	(308,919)
Unrestricted Program & Site Carryover		4,383,038		4,383,038	4,383,038
Lottery funds designated for textbook adoption	140,000	-		-	(140,000)
Charter Technical Assistance	217,140	-		-	(217,140)
Unassigned Economic Uncertainty surplus/(deficit)	4,003,625	4,577,440		4,577,440	573,815
Total Ending Fund Balance	20,878,422	12,722,010	18,034,695	30,756,705	9,878,283

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Major Changes to Ending Fund Balance since Estimated Actuals Budget 2022-23 Unaudited Actuals			
	Actual vs. Budget Unrestricted	Actual vs. Budget Restricted	Total Actual vs. Budget
Budgeted 2022-23 Increase/(Decrease) in Fund Balance at Estimated Actuals	(\$5,132,479)	\$4,172,514	(\$959,965)
Revenues			
LCFF - Base	\$15,000	\$90,000	\$105,000 1
LCFF - Supplemental	\$0	\$0	\$0 1
Federal Revenues	\$0	(\$1,075,000)	(\$1,075,000) 2
State Revenues	\$380,000	(\$1,160,000)	(\$780,000) 3
Local Revenues	\$35,000	\$670,000	\$705,000 4
Total Change in Revenues Budget vs. Actuals	\$430,000	(\$1,475,000)	(\$1,045,000)
Expenditures			
Certificated Salaries	(\$55,000)	\$115,000	\$60,000 5
Classified Salaries	(\$10,000)	(\$55,000)	(\$65,000) 5
Employee Benefits	(\$50,000)	\$15,000	(\$35,000) 5
Books & Supplies	(\$1,735,000)	(\$6,085,000)	(\$7,820,000) 6
Services & Other Operating Exp.	(\$330,000)	(\$1,585,000)	(\$1,915,000) 7
Capital Outlay	(\$20,000)	(\$205,000)	(\$225,000) 8
Total Change in Expenditures Budget vs. Actuals	(\$2,200,000)	(\$7,800,000)	(\$10,000,000)
Other:			
Contributions to Restricted Programs	\$150,000	(\$150,000)	\$0 9
Interfund Transfers In	\$0	(\$25,000)	(\$25,000)
Interfund Transfers Out	\$0	\$5,000	\$5,000
Other Outgo (billback & transfers out)	(\$15,000)	(\$295,000)	(\$310,000) 10
Indirect Costs	\$650,000	(\$640,000)	\$10,000
Miscellaneous	(\$292)	(\$2,155)	(\$2,447)
Total Change in Revenues and Expenses from Budget vs. Actuals	\$2,144,708	\$7,077,845	\$9,242,553
Actual Excess of Revenues over Expenditures Unaudited Actuals	<u>(\$2,987,771)</u>	<u>\$11,250,359</u>	<u>\$8,282,588</u>
Notes			
1. Restricted: Final AB602 allocation higher than SELPA's estimated actuals projection			
2. Unspent federal grants (Title I, Title III, Title IV, CSI, ESSER III), which will carry over to 23-24			
3. Unrestricted: Third and fourth quarter lottery revenues increased from prior projections (NOTE: School Services projections used in budgeting Estimated Actuals), transportation allocation greater than budget; Restricted: Reduction in allocations for block grants; new Kitchen Infrastructure & Training grant; state programs that carry over to 2023-24			
4. Unrestricted: Co-curricular revenues were \$200k less than budgeted (offset by lower expenditures than projected); interest, transportation and MAA revenues were higher than budget; reimbursement for insurance claims; Restricted: Final AB602 allocation less than SELPA's estimated actuals projection; received additional Medi-Cal Billing and RDA Facilities revenues in June; added \$1.45 million ASB activity now required to be reported in General Fund; did not spend \$1.3 million CalSHAPE grant that carry over to 2023-24.			
5. Unrestricted: Supplemental certificated substitute and extra time budgets-including benefits-not fully spent (carries over to 23-24); Restricted: Unspent federal and state funds that carry over to 23-24, \$50k savings from unfilled paraprofessional positions			
6. Unrestricted: Unspent funds carryover to be budgeted in 23-24: MAA \$135k; unspent teacher lottery allocation \$100k, textbooks \$275k; school site co-curricular \$320k; ASES program \$55k; Supplemental program \$150k over budget; \$125k unspent computer replacement funds, \$320k unspent one-time funds related to opening TBHS; Savings: site discretionary \$115k; Transportation \$80k; \$155k transferred to 5xxx budgets; \$200k co-curricular revenues budgeted not received; Restricted: \$7.5m unspent funds to be carried over and budgeted to be spent in 23-24 (\$1.4 million ELOP funds, \$1.4 million Art & Music and Learning Recovery block grants; \$1.0 million Educator Effectiveness); increase of \$1.42 million in ASB activity now required to be reported in General Fund.			
7. Unrestricted: Unspent funds that carryover to be budgeted in 23-24: \$65k in unspent one-time funds related to opening TBHS; E-rate funds \$70k; textbooks \$115k; supplemental \$165k; Technology department funds \$60k. Utilities \$35k over budget; D.O. department transfers from 4xxx: \$155k; co-curricular \$30k over budget; Restricted: \$1.57 million (federal/state/local programs) that will carry over to 2023-24 (\$1.3 million of this is the one-time CalSHAPE grant), NPA/NPS \$105k under budget due to transfer of costs to one-time Learning Recovery Program grant; \$170k in budgeted Special Ed legal settlements not spent (will carry over to 23-24)			
8. Unrestricted: Unspent funds that carry over to be budgeted in 23-24; Restricted: Unfinished elementary play and shade structures that were installed in July and paid from 23-24 budget.			
9. Contribution to special ed decreased due to decreases in expenditures detailed in #7 above and #10 below; increase in RRM contribution due to final 22-23 expenditures; transfer of \$210k in charter technical assistance fund balance from unrestricted to restricted account			
10. Updated PCOE special education billback less than second interim projection			

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Contributions to Restricted Programs

Restricted contributions are general funds used to support necessary categorical programs. While these are necessary, it is important to review the contributions to restricted programs every year. The following table outlines the final contributions for 2022-23:

<i>Contributions to Restricted Programs</i> <i>2022-23 Estimated Actuals Budget and Unaudited Actuals</i>				
<u>Program</u>	<u>2022-23 Estimated Actuals Budget</u>	<u>2022-23 Unaudited Actual</u>	<u>Change</u>	<u>Comments</u>
Special Education	\$11,010,598	\$10,393,305	(\$617,293)	Salaries and benefits \$45k under budget for vacancies; NPS/NPA costs \$105k under budget; \$170k in unspent legal settlements that carry over to 23-24; PCOE billback \$300k under budget
Routine Repair & Maintenance	\$2,384,143	\$2,637,401	\$253,258	Adjusted at year end based on 22-23 actual expenditures
RDA Funds - Facilities - to RRM	(\$350,000)	(\$350,000)	\$0	
Mandate BG - Restricted	\$286,392	\$288,043	\$1,651	
Charter Technical Asst - Restricted	\$0	\$212,390	\$212,390	Transferred charter technical assistance balance to restricted to track more easily
Miscellaneous Local Restricted	\$3,077	\$3,187	\$110	
Total Contribution to Restricted Programs	\$13,334,210	\$13,184,326	(\$149,884)	

The Special Education contribution for 2022-23 was reduced by a total of \$617,293 due to final PCOE special education billback \$300,000 under estimated actuals projection, a net savings in non-public schools/non-public agencies costs (\$105,000), unspent legal settlements (\$170k) that will carry over to 23-24, and small savings on salaries and benefits. The RRM contribution increased \$253k due to actual expenditures. All items noted above occurred during the year-end closing of the books and were not known when the Estimated Actuals budget was prepared in June 2023.

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2022-23 General Fund Ending Fund Balance Reserves – Unaudited Actuals

The District ended the 2022-23 school year with \$30,756,705 in total Ending Fund Balance. Of the total balance, reserves of \$22,417,733 are unspent Restricted (\$18M) and Unrestricted (\$4.4M) funds for specific Federal, State, local, site and departments/programs. All carryover funds will be budgeted to be spent in the 2023-24 fiscal year.

The total Ending Fund Balance includes a reserve of \$4,383,038 for unspent Unrestricted district program and school site funds, including \$370k for one-time TBHS start-up costs to be spent on classroom, custodial and office setup expenditures, one-time purchases of athletics uniforms and equipment costs, instructional materials and textbook costs. This one-time reserve will be budgeted and spent in 2023-24 and not carried over as the high school will have all four grades established.

The State required minimum 3% Economic Uncertainty is reserved at \$3,192,783, and reserves totaling \$568,749 are held for prepaid expenditures and revolving cash.

The remaining \$4,577,440 actual unassigned Economic Uncertainty Surplus reserve will carry over to the 2023-24 fiscal year to support the negotiated 2023/24 salary settlements and any necessary budget adjustments for operational or staffing costs during the fiscal year.

	Unaudited Actuals 2022-23 Combined
Ending Fund Balance	30,100,973
Components of Ending Fund Balance	
Nonspendable:	
Revolving Cash	5,000
Stores	-
Prepaid Expenditures	563,749
Restricted:	
State, Federal and Local programs	18,034,695
Committed:	
Supplemental carryover to 23-24	-
Unassigned/Unappropriated:	
Economic Uncertainty @ 3%	3,192,783
Unrestricted Program & Site Carryover	4,383,038
Lottery funds designated for textbook adoption	-
Charter Technical Assistance	-
Unassigned Economic Uncertainty surplus/(deficit)	4,577,440
Total Ending Fund Balance	30,756,705

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Other Funds

Also included in the 2022-23 Unaudited Actuals is the year-end reporting of the District's other funds as listed below in summary and detail in the following pages:

	2022-23 UNAUDITED ACTUALS			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,908	\$ 112,920	\$ 113,784	\$ 22,044
Fund 12 - Child Development Fund	\$ 11,327	\$ 368	\$ -	\$ 11,695
Fund 13 - Cafeteria Fund	\$ 1,138,100	\$ 4,476,574	\$ 4,887,929	\$ 726,745
Fund 14 - Deferred Maintenance Fund	\$ -	\$ 497,734	\$ 269,378	\$ 228,356
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 724,776	\$ 13,253	\$ -	\$ 738,029
Fund 21 - Building Fund	\$ 1,491,319	\$ 19,764	\$ 481,409	\$ 1,029,674
Fund 22 - Building Fund (2)	\$ 9,126,150	\$ 18,074,575	\$ 2,472,492	\$ 24,728,233
Fund 25 - Capital Facilities Fund	\$ 8,356,430	\$ 4,463,439	\$ 1,598,685	\$ 11,221,184
Fund 35 - County Schools Facilities Fund	\$ 10,336,716	\$ 7,733,188	\$ 17,780,194	\$ 289,710
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 1,909,170	\$ 42,763	\$ 26,228	\$ 1,925,705
Fund 49 - Debt Service Fund for Blended Component Units	\$ 19,343,539	\$ 12,721,046	\$ 7,308,939	\$ 24,755,646
Fund 71 - Retiree Benefit Fund	\$ 7,315	\$ 134	\$ -	\$ 7,449
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 162,727	\$ 2,954	\$ 1,400	\$ 164,281

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Fund 11 - Adult Education Fund

Fund is used to account for all revenues and expenses for adult education programs.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Beginning Fund Balance, July 1	22,908	22,044
Revenues & Transfers In	112,920	128,800
Expenses		
Salaries	56,701	73,922
Benefits	28,274	37,007
Supplies	17,188	6,595
Other Services, Outgo, Transfers Out	11,621	11,276
Total Expenses	113,784	128,800
Surplus (deficit)	(864)	-
Ending Fund Balance, June 30,	22,044	22,044

Fund 12 - Child Development Fund

Fund is used to account for all revenues and expenses to operate child development programs.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Beginning Fund Balance, July 1	11,327	11,695
Revenues & Transfers In	368	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	368	-
Ending Fund Balance, June 30,	11,695	11,695

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Fund 13 - Cafeteria Fund

Fund is used to account for all revenues and expenses to operate the food service program.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	1,138,100	726,745
Revenues	4,476,574	4,008,294
Transfers In	-	-
Total Revenues & Transfers In	4,476,574	4,008,294
Expenses		
Salaries	1,227,975	1,364,776
Benefits	593,149	683,535
Supplies	2,396,061	1,944,500
Other Services, Capital Outlay, Transfers Out	670,744	360,009
Total Expenses	4,887,929	4,352,820
Surplus (deficit)	(411,355)	(344,526)
Ending Fund Balance, June 30,	726,745	382,219

Fund 14 Deferred Maintenance Fund

Fund is used to account for revenues that are restricted or committed for deferred maintenance purposes.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	-	228,356
Revenues	(2,266)	-
Transfers In	500,000	500,000
Total Revenues & Transfers In	497,734	500,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	28,350	-
Other Services, Capital Outlay, Transfers Out	241,028	-
Total Expenses	269,378	-
Surplus (deficit)	228,356	500,000
Ending Fund Balance, June 30,	228,356	728,356

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Fund 17 - Special Reserve for Other Than Capital Outlay Projects

Fund is used to account for special reserves such as new schools reserve and wetlands reserve.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	724,776	738,029
Revenues & Transfers In	13,253	10,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	13,253	10,000
Ending Fund Balance, June 30,	738,029	748,029

Fund 21 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	1,491,319	1,029,674
Revenues & Transfers In	19,764	-
Expenses		
Salaries	226,877	-
Benefits	106,136	-
Supplies	(784)	-
Other Services, Capital Outlay, Transfers Out	149,180	-
Total Expenses	481,409	-
Surplus (deficit)	(461,645)	-
Ending Fund Balance, June 30,	1,029,674	1,029,674

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Fund 22 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	9,126,150	24,728,233
Revenues & Transfers In	18,074,575	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	57,217	-
Other Services, Capital Outlay, Transfers Out	2,415,275	-
Total Expenses	2,472,492	-
Surplus (deficit)	15,602,083	-
Ending Fund Balance, June 30,	24,728,233	24,728,233

Fund 25 - Capital Facilities Fund

Fund is used to account for developer fee payments received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred to Fund 49 for debt service.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	8,356,430	11,221,184
Revenues & Transfers In	4,463,439	2,150,000
Expenses		
Salaries	115,902	342,858
Benefits	50,901	164,011
Supplies	68,374	50,000
Other Services, Capital Outlay, Transfers Out	1,363,508	1,225,000
Total Expenses	1,598,685	1,781,869
Surplus (deficit)	2,864,754	368,131
Ending Fund Balance, June 30,	11,221,184	11,589,315

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Fund 35 - County School Facilities Fund

Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be used on priority projects.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	10,336,716	289,710
Revenues & Transfers In	7,733,188	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	17,780,194	-
Total Expenses	17,780,194	-
Surplus (deficit)	(10,047,006)	-
Ending Fund Balance, June 30,	289,710	289,710

Fund 40 - Special Reserve for Capital Outlay Projects

Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	1,909,170	1,925,705
Revenues & Transfers In	42,763	25,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	26,228	25,000
Total Expenses	26,228	25,000
Surplus (deficit)	16,535	-
Ending Fund Balance, June 30,	1,925,705	1,925,705

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Fund 49 - Debt Service Fund for Blended Component Units

Fund is used to account for payment of principal and interest on long-term debt.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	19,343,539	24,755,646
Revenues & Transfers In	12,721,046	10,086,946
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	7,308,939	7,494,305
Total Expenses	7,308,939	7,494,305
Surplus (deficit)	5,412,107	2,592,641
Ending Fund Balance, June 30,	24,755,646	27,348,287

Fund 71 - Retiree Benefit Fund

Fund is used to account for postemployment benefit plan trust activity.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	7,315	7,449
Revenues & Transfers In	134	100
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	134	100
Ending Fund Balance, June 30,	7,449	7,549

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**Fund 73 - Foundation Private-Purpose
Trust Fund**

Fund is used to accounts for gifts and donations designated for student scholarships.

	2022-23	2023-24
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	162,727	164,281
Revenues & Transfers In	2,954	2,200
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	1,400	1,000
Total Expenses	1,400	1,000
Surplus (deficit)	1,554	1,200
Ending Fund Balance, June 30,	164,281	165,481