WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Revenues

Actual General Fund expenditures, Restricted and Unrestricted, exceeded revenues by $1,059,613, leaving an Ending Fund Balance of $29,003,116. Unrestricted Fund Balance increased $1,391,491 and Restricted Fund Balance decreased $2,451,104.

The total combined Ending Fund Balance is $7,914,046 greater than the Estimated Actuals Budget presented in June 2024 with the 2024-25 Adopted Budget approval. It is important to review the line item changes, as detailed on the next pages, as the variances are among both Unrestricted and Restricted programs and include $18.7 million of unspent Restricted and Unrestricted program funds that will carry over and be budgeted to be spent in 2024-25. The 2023-24 actual Unrestricted Unassigned Economic Uncertainty Surplus ended with $1.27 million more than budgeted.

Combined revenues and other transfers in were $423,378 more than the Estimated Actual Budget. Actual Restricted revenues were lower than the Estimated Actuals Budget by $413,033 primarily due to unspent State and Federal funds and offset by increased restricted Lottery 3rd and 4th quarter revenues of $222,000, which were received in July 2024, after the Estimated Actuals budget was approved by the Board. All unspent or deferred Federal, State or local program and school site funds will be carried over and budgeted to be spent in the 2024-25 fiscal year.

Actual Unrestricted revenues were $773,377 over the Estimated Actuals Budget due to a combination of local revenues (interest income, Medi-Cal Administrative Activities (MAA), transportation revenues, insurance claim revenues), and final 3rd & 4th quarter Lottery revenues over budget, netted against co-curricular revenues under budget. Notification of above listed revenues were received after the Estimated Actuals Budget was approved by the Board.

Expenditures

Combined expenditures, transfers out and other outgo were $8,219,979 less than the Estimated Actual Budget. Restricted expenditures and transfers out were $6,571,453 less than the Estimated Actual Budget due to a combination of unspent Federal, State and local program and site funds (including $1.1M in Special Education Early Intervention funds, $1.4M in Learning Recovery Block Grant and Art, Music and Instructional Materials Block Grant funds, and $2.5m in ELOP and CalSHAPE grant funds).

Unrestricted expenditures and transfers out were $1,613,190 less than the Estimated Actuals Budget. Unspent funds that will carry over and budgeted to be spent in 2024-25 are: MAA funds ($105,000), co-curricular site funds ($310,000), textbook funds ($625,000), ASES program ($55,000), Supplemental funds ($3.2M), Facility Use school site funds ($65,000), site discretionary funds ($40,000), LHS Farm funds ($50,000), and unrestricted unspent site teacher allocated lottery funds ($140,000).

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2023-24 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 2023-24 Estimated Actuals Budget, as of the 2024-25 Adopted Budget presented to the Board in June, and the final 2023-24 Unaudited Actuals are noted on the following pages:

	Estimated Actuals 2023-24 Combined	Unaudited Actuals 2023-24 Unrestricted	Unaudited Actuals 2023-24 Restricted	Unaudited Actuals 2023-24 Combined	*Unaudited Act vs Est Act Variance*
Revenues					
LCFF Funding - Base	86,690,779	84,041,227	2,282,203	86,323,430	*(367,349)*
LCFF Funding - Supplemental	5,433,554	5,456,663		5,456,663	*23,109*
Federal Revenue	4,136,759		3,648,168	3,648,168	*(488,591)*
State Revenue	13,641,826	2,820,658	11,014,464	13,835,122	*193,296*
Local Revenue	8,911,804	2,509,579	7,402,104	9,911,683	*999,879*
Total Revenues	**118,814,722**	**94,828,127**	**24,346,939**	**119,175,066**	***360,344***
Expenditures					-
Certificated Salaries	47,036,059	37,725,587	9,449,161	47,174,748	*138,689*
Classified Salaries	16,631,715	10,200,091	6,573,593	16,773,684	*141,969*
Benefits	29,105,152	18,494,090	10,604,387	29,098,477	*(6,675)*
Books and Supplies	12,763,853	1,975,896	3,435,423	5,411,319	*(7,352,534)*
Other Services & Oper. Exp	17,129,329	8,446,435	7,207,511	15,653,946	*(1,475,383)*
Capital Outlay	3,044,665	106,913	3,279,616	3,386,529	*341,864*
Other Outgo 7xxx	2,167,893	8,193	2,167,893	2,176,086	*8,193*
Transfer of Indirect 73xx	(146,670)	(1,740,693)	1,595,589	(145,104)	*1,566*
Total Expenditures	**127,731,996**	**75,216,512**	**44,313,173**	**119,529,685**	***(8,202,311)***
Surplus / (Deficit)	(8,917,274)	19,611,615	(19,966,234)	(354,619)	*8,562,655*
Transfers In	25,000	725	87,309	88,034	*63,034*
Transfers out	(775,360)	(793,028)		(793,028)	*(17,668)*
Contributions to Restricted	-	(17,427,821)	17,427,821	-	-
Net Increase (Decrease) in Fund Balance	**(9,667,634)**	**1,391,491**	**(2,451,104)**	**(1,059,613)**	**8,608,021**
Beginning Balance	30,756,704	*12,722,009*	*18,034,695*	30,756,704	-
Audit Adj			*(693,975)*	(693,975)	*(693,975)*
Ending Fund Balance	**21,089,070**	**14,113,500**	**14,889,616**	**29,003,116**	**7,914,046**
Components of Ending Fund Balance					-
Nonspendable:					-
Revolving Cash	5,000	5,000		5,000	-
Prepaid Expenditures	512,033	545,320	*17,693*	563,013	*50,980*
Committed:					-
Supplemental & State Program budget reserves	3,568,805	3,173,037		3,173,037	*(395,768)*
Transportation reserves		396,959		396,959	*396,959*
Restricted:					-
State, Federal and Local programs	9,291,881	-	14,871,923	14,871,923	*5,580,042*
Assigned:					-
Unassigned/Unappropriated:					-
Economic Uncertainty @ 3%	**3,855,221**	**3,609,681**		**3,609,681**	*(245,539)*
Unrestricted Program & Site Carryover		1,258,981		1,258,981	*1,258,981*
LCFF Supplemental revenues increase	-			-	-
Unassigned Economic Uncertainty surplus/(deficit)	**3,856,130**	**5,124,522**		**5,124,522**	*1,268,391*
Total Ending Fund Balance	**21,089,070**	**14,113,500**	**14,889,616**	**29,003,116**	***7,914,046***
Unassigned/Economic Uncertainties Reserves as a % of Total Expenditures/Other Outgo	**6.0%**			**7.3%**	

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Major Changes to Ending Fund Balance since Estimated Actuals Budget
2023-24 Unaudited Actuals

	Actual vs. Budget Unrestricted	Actual vs. Budget Restricted	Total Actual vs. Budget	
Budgeted 2023-24 Increase/(Decrease) in Fund Balance at Estimated Actuals	**($924,820)**	**($8,742,814)**	**($9,667,634)**	
Revenues				
LCFF - Base	($50,000)	($315,000)	($365,000)	1
LCFF - Supplemental	$25,000	$0	$25,000	1
Federal Revenues	$0	($490,000)	($490,000)	2
State Revenues	$605,000	($415,000)	$190,000	3
Local Revenues	$195,000	$805,000	$1,000,000	4
Total Change in Revenues Budget vs. Actuals	$775,000	($415,000)	$360,000	
Expenditures				
Certificated Salaries	($265,000)	$400,000	$135,000	5
Classified Salaries	$80,000	$65,000	$145,000	5
Employee Benefits	($120,000)	$115,000	($5,000)	5
Books & Supplies	($1,280,000)	($6,075,000)	($7,355,000)	6
Services & Other Operating Exp.	($440,000)	($1,030,000)	($1,470,000)	7
Capital Outlay	$25,000	$315,000	$340,000	8
Total Change in Expenditures Budget vs. Actuals	($2,000,000)	($6,210,000)	($8,210,000)	
Other:				
Contributions to Restricted Programs	($70,000)	$70,000	$0	
Interfund Transfers In	$0	$65,000	$65,000	9
Interfund Transfers Out	$15,000	$0	$15,000	
Other Outgo (billback & transfers out)	$10,000	$0	$10,000	
Indirect Costs	$365,000	($360,000)	$5,000	
Miscellaneous	$1,311	$1,710	$3,021	
Total Change in Revenues and Expenses from Budget vs. Actuals	$2,316,311	$6,291,710	$8,608,021	
Actual Excess of Revenues over Expenditures Unaudited Actuals	**$1,391,491**	**($2,451,104)**	**($1,059,613)**	

Notes

1. Restricted: At estimated actuals for Special Education revenues, $370k was misclassified between LCFF Base and other Local Revenues. The net effect of this is $0.

2. Unspent federal grants (Title I, Title III, Title IV, CSI), which will carry over to 24-25.

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: unspent state programs (CTEIG, Universal PK,Strong Workforce), that carry over to 2024-25.

4. Unrestricted: Co-curricular revenues were $110k less than budgeted (offset by lower expenditures than projected); interest, facility use, farm revenues, transportation, AP student fees and MAA revenues were higher than budget; reimbursement for insurance claims. Restricted: At estimated actuals for Special Education revenues, $370k was misclassified between LCFF Base and other Local Revenues. The net effect of this is $0. Additionally, final AB602 allocation $70k less than SELPA's estimated actuals projection; received ADR and LRP balances through revenue, not contribution; received additional RDA Facilities revenues.

5. Unrestricted: Transferred $260k in certificated salaries and benefits from unrestricted to restricted in order to increase carryover into 24/25; coaching stipends budgeted in certificated were filled with classified; Restricted: Transfers from unrestricted; substitute and extra time costs from Educator Effectiveness funds, ELOP summer school aides greater than budget.

6. Unrestricted: Unspent funds carryover to be budgeted in 24-25: MAA $160k; unspent teacher lottery allocation $140k, textbooks $295k; school site co-curricular $290k; ASES program $55k; Supplemental program $25k over budget; Savings: site discretionary $130k; transportation $60k; $60k transferred to 5xxx budgets; $110k co-curricular revenues budgeted not received; Restricted: $6.6m unspent funds to be carried over and budgeted to be spent in 24-25 ($1.5 million ELOP funds, $800k Prop 20 lottery funds; $1.1 million Special Ed Early Intervention; $790k Prop 28 Art & Music in Schools; $610k Educator Effectiveness; $390k technology replacement); Learning Recovery Block Grant $630k over budget.

7. Unrestricted: Unspent funds that carryover to be budgeted in 24-25: Co-curricular $35k; Textbooks $315k; supplemental $120k. Utilities $160k over budget ($50k of this was billing errors that will be reimbursed by City of Lincoln in 24/25); insurance claim costs (reimbursed by SIG): $45k; program and department savings: $215k; transfers from 4xxx: $60k; Restricted: $1.2 million (federal/state/local programs) that will carry over to 2024-25 ($675k of this is the one-time CalSHAPE grant, $200k is unspent Routine Repair and Maintenance funds), NPA/NPS $180k under budget; Learning Recovery Block Grant $370k over budget

8. Purchase of four school buses for $660k through a California Air Resources Board grant. Bugets in other programs (ELOP, Kitchen Infrastructure) will carry over to 24-25.

9. Transfer from Fund 40 for OLE maintenance expenses

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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 2023-24:

Contributions to Restricted Programs
2023-24 Estimated Actuals vs Unaudited Actuals

Program	***Resource***		***2023-24 Est Actuals***	***2023-24 Unaudited Actuals***	***Change***	*Comments*
Special Ed-Basic Grant (PL94-142)	3310	*	$3,707,151	$3,681,414	($25,737)	
Special Education	6500	*	$9,603,461	$9,229,513	($373,948)	NPS $205k savings, $30k supplies, resources 6536 & 6537 (below) were posted as revenue rather than transfers
Alternative Dispute Resolution	6536	*	($38,966)	$0	$38,966	Posted as adjusted revenue rather than transfer
Sp Ed Learning Recovery	6537	*	($106,694)	$0	$106,694	Posted as adjusted revenue rather than transfer
Routine Repair & Maintenance (RRM)	8150		$3,581,386	$3,484,300	($97,086)	3% of total expenditures and transfers out
RDA Funds - Facilities	9030		($400,000)	($400,000)	$0	
Technology Replacement	9077		$520,000	$520,000	$0	
Chromebook Replacement	9080		$492,500	$492,500	$0	
Misc. Locally Restricted	9010		($1,998)	$636	$2,634	
Total Contribution to Restricted Programs			$17,356,840	$17,008,363	($348,477)	
Total Special Ed Contribution			$ 13,164,952	$ 12,910,927	$ (254,025)	

The Special Education contribution for 2023-24 was reduced by a total of $254,025 due to a net savings in non-public schools/non-public agencies costs ($180,000), unspent department funds and legal fees, and small savings on salaries and benefits.

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2023-24 General Fund Ending Fund Balance Reserves – Unaudited Actuals

As was presented to the Board in January 2024, an audit adjustment was made to the 2022-23 ending fund balance to move the restricted Associated Student Body cash balance out of Fund 01 and into Fund 08. This had no net effect on the unrestricted ending fund balance. The audit adjustment is reflected in the components of ending fund balance exhibit below.

The District ended the 2023-24 school year with $29,003,116 in total Ending Fund Balance. Of the total balance, reserves of $19,700,900 are unspent Restricted ($14.9M) and Unrestricted ($4.8M) funds for specific Federal, State, local, site and departments/programs. All carryover funds will be budgeted to be spent in the 2024-25 fiscal year.

The total Ending Fund Balance includes a reserve of $4,828,977 for unspent Unrestricted district program and school site funds, including $3.2 million for unspent Supplemental funds and $397,000 Transportation Program reserves.

The State required minimum 3% Economic Uncertainty is reserved at $3,609,681, and reserves totaling $563,013 are held for prepaid expenditures and revolving cash.

	Unaudited Actuals 2023-24 Combined
Net Increase (Decrease) in Fund Balance	**(1,059,613)**
Beginning Balance	30,756,704
Audit Adj	(693,975)
Ending Fund Balance	**29,003,116**
Components of Ending Fund Balance	
Nonspendable:	
Revolving Cash	5,000
Prepaid Expenditures	563,013
Committed:	
Supplemental & State Program budget reserves	3,173,037
Transportation reserves	396,959
Restricted:	
State, Federal and Local programs	14,871,923
Assigned:	
Unassigned/Unappropriated:	
Economic Uncertainty @ 3%	**3,609,681**
Unrestricted Program & Site Carryover	1,258,981
LCFF Supplemental revenues increase	-
Unassigned Economic Uncertainty surplus/(deficit)	**5,124,522**
Total Ending Fund Balance	**29,003,116**

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Other Funds

Also included in the 2023-24 Unaudited Actuals is the year-end reporting of the District's other funds as listed below in summary and detail in the following pages:

	2023-24 UNAUDITED ACTUALS			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 08 - Student Activity Fund	$ 693,975	$ 1,671,641	$ 1,372,592	$ 993,024
Fund 11 - Adult Education Fund	$ 22,044	$ 124,687	$ 124,687	$ 22,044
Fund 12 - Child Development Fund	$ 11,695	$ 684	$ -	$ 12,379
Fund 13 - Cafeteria Fund	$ 726,745	$ 5,256,329	$ 5,540,198	$ 442,876
Fund 14 - Deferred Maintenance Fund	$ 228,356	$ 733,290	$ 936,176	$ 25,470
Fund 17 - Special Reserve for Other Than Capital Outlay	$ 738,029	$ 24,615	$ -	$ 762,644
Fund 21 - Building Fund	$ 1,029,674	$ 8,507	$ 950,131	$ 88,050
Fund 22 - Building Fund (2)	$ 24,728,233	$ 67,291,328	$ 79,539,269	$ 12,480,292
Fund 25 - Capital Facilities Fund	$ 11,221,184	$ 3,915,620	$ 3,721,615	$ 11,415,189
Fund 35 - County Schools Facilities Fund	$ 289,710	$ 65,224,638	$ 65,133,029	$ 381,319
Fund 40 - Special Reserve for Capital Outlay Projects	$ 1,925,705	$ 60,625	$ 87,309	$ 1,899,021
Fund 49 - Debt Service Fund for Blended Component Units	$ 24,755,646	$ 11,473,141	$ 7,490,460	$ 28,738,327
Fund 71 - Retiree Benefit Fund	$ 7,449	$ 248	$ -	$ 7,697
Fund 73 - Foundation Private-Purpose Trust Fund	$ 164,281	$ 5,479	$ -	$ 169,760

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Fund 08 - Student Activity Fund Fund is used to account for all revenues and expenses for Associated Student Body programs.	**2023-24 Unaudited Actuals**	**2024-25 Adopted Budget**
Beginning Fund Balance, July 1	**-**	**993,024**
Audit Adjustment	693,975	-
Adjusted Beginning Balance	**693,975**	**993,024**
Revenues & Transfers In	1,671,641	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	686,296	-
Other Services, Outgo, Transfers Out	686,296	-
Total Expenses	1,372,592	-
Surplus (deficit)	299,049	-
Ending Fund Balance, June 30,	**993,024**	**993,024**

Fund 11 - Adult Education Fund Fund is used to account for all revenues and expenses for adult education programs.	**2023-24 Unaudited Actuals**	**2024-25 Adopted Budget**
Beginning Fund Balance, July 1	**22,044**	**22,044**
Revenues & Transfers In	124,687	221,590
Expenses		
Salaries	62,691	119,656
Benefits	33,802	73,942
Supplies	21,008	13,495
Other Services, Outgo, Transfers Out	7,186	14,497
Total Expenses	124,687	221,590
Surplus (deficit)	-	-
Ending Fund Balance, June 30,	**22,044**	**22,044**

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Fund 12 - Child Development Fund Fund is used to account for all revenues and expenses to operate child development programs.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	11,695	12,379
Revenues & Transfers In	684	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	684	-
Ending Fund Balance, June 30,	12,379	12,379

Fund 13 - Cafeteria Fund Fund is used to account for all revenues and expenses to operate the food service program.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**726,745**	**442,876**
Revenues	5,244,401	5,115,000
Transfers In	11,928	140,841
Total Revenues & Transfers In	5,256,329	5,255,841
Expenses		
Salaries	1,484,239	1,870,415
Benefits	765,077	961,385
Supplies	2,687,234	2,359,500
Other Services, Capital Outlay, Transfers Out	603,648	544,958
Total Expenses	5,540,198	5,736,258
Surplus (deficit)	(283,869)	(480,417)
Ending Fund Balance, June 30,	**442,876**	**(37,541)**

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Fund 14 Deferred Maintenance Fund Fund is used to account for revenues that are restricted or committed for deferred maintenance purposes.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**228,356**	**25,470**
Revenues	(16,710)	-
Transfers In	750,000	500,000
Total Revenues & Transfers In	733,290	500,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	6,734	-
Other Services, Capital Outlay, Transfers Out	929,442	-
Total Expenses	936,176	-
Surplus (deficit)	(202,886)	500,000
Ending Fund Balance, June 30,	**25,470**	**525,470**

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.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**738,029**	**762,644**
Revenues & Transfers In	24,615	19,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	24,615	19,000
Ending Fund Balance, June 30,	**762,644**	**781,644**

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Fund 21 - Building Fund Fund is used to account for proceeds from bond and other long term financing used for construction projects.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**1,029,674**	**88,050**
Revenues & Transfers In	8,507	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	950,131	-
Total Expenses	950,131	-
Surplus (deficit)	(941,624)	-
Ending Fund Balance, June 30,	**88,050**	**88,050**

Fund 22 - Building Fund Fund is used to account for proceeds from bond and other long term financing used for construction projects.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**24,728,233**	**12,480,292**
Revenues & Transfers In	67,291,328	165,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	73,803	-
Other Services, Capital Outlay, Transfers Out	79,465,466	12,000,000
Total Expenses	79,539,269	12,000,000
Surplus (deficit)	(12,247,941)	(11,835,000)
Ending Fund Balance, June 30,	**12,480,292**	**645,292**

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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.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**11,221,184**	**11,415,189**
Revenues & Transfers In	3,915,620	600,000
Expenses		
Salaries	357,153	361,282
Benefits	160,286	159,854
Supplies	70,806	62,000
Other Services, Capital Outlay, Transfers Out	3,133,370	1,111,300
Total Expenses	3,721,615	1,694,436
Surplus (deficit)	194,005	(1,094,436)
Ending Fund Balance, June 30,	**11,415,189**	**10,320,753**

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.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**289,710**	**381,319**
Revenues & Transfers In	65,224,638	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	65,133,029	-
Total Expenses	65,133,029	-
Surplus (deficit)	91,609	-
Ending Fund Balance, June 30,	**381,319**	**381,319**

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Fund 40 - Special Reserve for Capital Outlay Projects Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**1,925,705**	**1,899,021**
Revenues & Transfers In	60,625	50,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	87,309	-
Total Expenses	87,309	-
Surplus (deficit)	(26,684)	50,000
Ending Fund Balance, June 30,	**1,899,021**	**1,949,021**

Fund 49 - Debt Service Fund for Blended Component Units Fund is used to account for payment of principal and interest on long-term debt.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**24,755,646**	**28,738,327**
Revenues & Transfers In	11,473,141	7,700,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	7,490,460	8,204,566
Total Expenses	7,490,460	8,204,566
Surplus (deficit)	3,982,681	(504,566)
Ending Fund Balance, June 30,	**28,738,327**	**28,233,761**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Approval of the 2023-24 Unaudited Actuals

Fund 71 - Retiree Benefit Fund Fund is used to account for postemployment benefit plan trust activity.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**7,449**	**7,697**
Revenues & Transfers In	248	200
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	248	200
Ending Fund Balance, June 30,	**7,697**	**7,897**

Fund 73 - Foundation Private-Purpose Trust Fund Fund is used to accounts for gifts and donations designated for student scholarships.	**2023-24** **Unaudited Actuals**	**2024-25** **Adopted Budget**
Beginning Fund Balance, July 1	**164,281**	**169,760**
Revenues & Transfers In	5,479	4,000
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	5,479	4,000
Ending Fund Balance, June 30,	**169,760**	**173,760**