

# **2022 - 2023 Unaudited Actuals**

**Stockton Unified  
School District**



**Stockton Unified  
School District**

# **2022 - 2023 Unaudited Actuals**

## **District Certification**



**Stockton Unified  
School District**

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: , Sofia Colon Date of Meeting: Sep 12, 2023  
Clerk, Secretary of the Governing Board  
(Original signature required)

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual reports, please contact:

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# **2022 - 2023 Unaudited Actuals**

## **Average Daily Attendance**



**Stockton Unified  
School District**

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	29,637.37	29,724.44	32,517.25	29,744.91	29,798.03	31,382.46
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	29,637.37	29,724.44	32,517.25	29,744.91	29,798.03	31,382.46
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	28.44	28.44	28.44	28.44	28.44	28.44
c. Special Education-NPS/LCI	40.40	40.40	40.40	44.34	44.34	44.34
d. Special Education Extended Year	3.94	3.94	3.94	3.94	3.94	3.94
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	72.78	72.78	72.78	76.72	76.72	76.72
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	29,710.15	29,797.22	32,590.03	29,821.63	29,874.75	31,459.18
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LC)						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	1,961.09	1,961.09	1,961.09	1,902.94	1,902.94	1,902.94
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	1,961.09	1,961.09	1,961.09	1,902.94	1,902.94	1,902.94
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,961.09	1,961.09	1,961.09	1,902.94	1,902.94	1,902.94



# **2022 - 2023 Unaudited Actuals**

## **Supplemental Forms**



**Stockton Unified  
School District**



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	36,080,997.00		36,080,997.00			36,080,997.00
Work in Progress	118,846,476.00		118,846,476.00	27,592,691.00		146,439,167.00
Total capital assets not being depreciated	154,927,473.00	0.00	154,927,473.00	27,592,691.00	0.00	182,520,164.00
Capital assets being depreciated:						
Land Improvements	21,657,691.05		21,657,691.05			21,657,691.05
Buildings	875,546,602.00		875,546,602.00			875,546,602.00
Equipment	31,118,619.00	(664,018.00)	30,454,601.00	387,571.00		30,842,172.00
Total capital assets being depreciated	928,322,912.05	(664,018.00)	927,658,894.05	387,571.00	0.00	928,046,465.05
Accumulated Depreciation for:						
Land Improvements	(8,029,697.00)		(8,029,697.00)	(666,171.00)		(8,695,868.00)
Buildings	(285,592,551.00)		(285,592,551.00)	(14,794,920.00)		(300,387,471.00)
Equipment	(21,112,408.00)		(21,112,408.00)	(1,225,898.00)		(22,338,306.00)
Total accumulated depreciation	(314,734,656.00)	0.00	(314,734,656.00)	(16,686,989.00)	0.00	(331,421,645.00)
Total capital assets being depreciated, net excluding lease and subscription assets	613,588,256.05	(664,018.00)	612,924,238.05	(16,299,418.00)	0.00	596,624,820.05
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	768,515,729.05	(664,018.00)	767,851,711.05	11,293,273.00	0.00	779,144,984.05
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2022-23 Estimated Actuals  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	225,413,349.81	301	0.00	303	225,413,349.81	305	300,982.05	0.00	307	225,413,349.81	309
2000 - Classified Salaries	93,339,259.21	311	1,027,892.84	313	92,311,366.37	315	8,823,949.17	9,061,773.20	317	83,249,593.17	319
3000 - Employee Benefits	176,988,213.56	321	1,233,927.26	323	175,754,286.30	325	4,734,392.98	5,974,146.41	327	169,780,139.89	329
4000 - Books, Supplies Equip Replace. (6500)	29,034,924.29	331	1,810,742.20	333	27,224,182.09	335	3,186,927.26	6,901,354.59	337	20,322,827.50	339
5000 - Services . & 7300 - Indirect Costs	63,223,866.00	341	1,333,961.29	343	61,889,904.71	345	14,212,474.05	15,562,414.19	347	46,327,490.52	349
<b>TOTAL</b>					582,593,089.28	365			<b>TOTAL</b>	545,093,400.89	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	168,379,591.80	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	18,857,795.51	380
3. STRS. . . . .	3101 & 3102	43,568,361.86	382
4. PERS. . . . .	3201 & 3202	5,843,103.43	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	4,400,911.09	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	37,850,977.51	385
7. Unemployment Insurance. . . . .	3501 & 3502	971,624.79	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	5,769,701.44	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	2,472,269.16	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	3,357,295.69	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	291,557,633.08	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	564,028.42	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS . . . . .	291,557,633.08	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	53.49%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary , 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	53.49%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	1.51%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	545,093,400.89	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	8,230,910.35	

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**

Adjustment reflects district election to use ESSER and other one time authorized costs.

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	53.49%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$8,230,910.35
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$304,647,024.49
	Appropriations Subject to Limit	\$291,391,865.25
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.96%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

Unaudited Actuals  
2022-23 Estimated Actuals  
Schedule of Long-Term Liabilities

Stockton Unified  
San Joaquin County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	502,520,468.24	17,496,955.76	520,017,424.00		17,577,488.52	502,439,935.48	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	29,787,485.00	(4,287,485.00)	25,500,000.00		1,275,000.00	24,225,000.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	47,751,317.58	5,194,238.42	52,945,556.00		20,159,068.17	32,786,487.83	
Net Pension Liability	521,966,000.00	(252,500,000.00)	269,466,000.00			269,466,000.00	
Total/Net OPEB Liability	147,343,186.00	(18,961,371.00)	128,381,815.00	3,326,191.00	2,521,287.00	129,186,719.00	
Compensated Absences Payable	4,259,276.69	(2,088,080.69)	2,171,198.00	549,377.79		2,720,575.79	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,253,627,735.51	(255,145,742.51)	998,481,993.00	3,875,568.79	41,532,843.69	960,824,718.10	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	670,770,548.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	94,227,598.70
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,276,356.86
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	127,000.00
5. Interfund Transfers Out	All	9300	7600-7629	55,268,357.52
6. All Other Financing Uses	All	9100	7699	
		9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	25,500.04
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00



<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>56,697,223.02</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439  minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>519,845,726.51</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2022-23 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>31,758.31</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>16,368.81</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	504,803,611.93	16,285.80
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	504,803,611.93	16,285.80
B. Required effort (Line A.2 times 90%)	454,323,250.74	14,657.22
C. Current year expenditures (Line I.E and Line II.B)	519,845,726.51	16,368.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	264,431,176.46		264,431,176.46			291,391,865.25
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	30,909.74		30,909.74			31,671.24
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	29,710.15		29,710.15	29,821.63		29,821.63
2. Total Charter Schools ADA (Form A, Line C-9)	1,961.09		1,961.09	1,902.94		1,902.94
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			31,671.24			31,724.57
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62):						
1. Homeowners' Exemption (Object 8021)	246,755.91		246,755.91	246,368.00		246,368.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	462.14		462.14	462.00		462.00
4. Secured Roll Taxes (Object 8041)	38,248,584.56		38,248,584.56	38,234,614.00		38,234,614.00
5. Unsecured Roll Taxes (Object 8042)	1,963,922.23		1,963,922.23	1,964,401.00		1,964,401.00
6. Prior Years' Taxes (Object 8043)	30,470.37		30,470.37	27,331.00		27,331.00
7. Supplemental Taxes (Object 8044)	2,285,609.21		2,285,609.21	1,869,579.00		1,869,579.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	24,645,874.07		24,645,874.07	23,989,742.00		23,989,742.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00	
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	13,908,600.88		13,908,600.88	10,789,824.00		10,789,824.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622; (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LC=F Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	81,330,279.37	0.00	81,330,279.37	77,122,321.00	0.00	77,122,321.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	81,330,279.37	0.00	81,330,279.37	77,122,321.00	0.00	77,122,321.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	15,882,548.00	0.00	15,882,548.00	22,331,614.00	0.00	22,331,614.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	15,882,548.00	0.00	15,882,548.00	22,331,614.00	0.00	22,331,614.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	420,649,161.51		420,649,161.51	439,204,859.00		439,204,859.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	420,649,161.51	0.00	420,649,161.51	439,204,859.00	0.00	439,204,859.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	786,324,627.24		786,324,627.24	867,582,800.92		867,582,800.92
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8652)	7,891,840.19		7,891,840.19	2,601,662.00		2,601,662.00

	2022-23 Calculations		2023-24 Calculations	
	Extracted Data	Entered Data/ Totals	Extracted Data	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>				
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>				
1. Revised Prior Year Program Limit (Lines A1 plus A6)		264,431,176.46		291,391,865.25
2. Inflation Adjustment		1.0755		1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)		1.0246		1.0017
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		291,391,865.25		304,847,024.49
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>				
5. Local Revenues Excluding Interest (Line C15)		81,330,279.37		77,122,321.00
6. Preliminary State Aid Calculation				
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C2E or less than zero)		3,800,548.80		3,806,948.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)		225,944,133.88		250,056,317.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)		225,944,133.88		250,056,317.49
7. Local Revenues in Proceeds of Taxes				
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])		3,115,182.97		984,077.22
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		84,445,462.34		78,106,398.22
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)		222,828,950.90		249,072,240.28
9. Total Appropriations Subject to the Limit				
a. Local Revenues (Line D7b)		84,445,462.34		
b. State Subventions (Line D8)		222,828,950.90		
c. Less: Excluded Appropriations (Line C23)		15,882,548.00		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D8a plus D9b minus D9c)		291,391,865.25		
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)		0.00		
<b>SUMMARY</b>				
11. Adjusted Appropriations Limit (Lines D4 plus D10)		291,391,865.25		304,847,024.49
12. Appropriations Subject to the Limit (Line D9d)		291,391,865.25		





**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 19,081,255.02
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 494,277,936.49

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.86%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 20,284,210.23
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 5,012,046.58

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	153,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	215,502.38
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,276,619.84
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	73,661.26
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	28,015,790.29
9. Carry-Forward Adjustment (Part IV, Line F)	1,779,200.88
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,794,991.17
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	340,072,860.18
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	75,465,861.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	77,045,139.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,542,633.88
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,724,117.34
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,079,054.60
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	446,488.04
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	56,703,168.65
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,186,441.65
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,086,662.74
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,301,735.34
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,833,695.95
17. Cafeteria (Funds 13 & 01, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	13,022,744.77
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	600,510,604.70
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.67%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	4.96%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	28,015,790.29
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,507,000.53
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.62%) times Part III, Line B19); zero if negative	1,779,200.88
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.62%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	1,779,200.88
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	1,779,200.88

Approved indirect cost rate: 4.62%  
Highest rate used in any program: 4.62%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,519,751.93	301,212.54	4.62%
01	3010	17,783,198.54	821,583.77	4.62%
01	3182	998,790.73	46,144.13	4.62%
01	3212	37,446,694.12	1,730,037.25	4.62%
01	3213	2,100,551.09	97,045.46	4.62%
01	3305	1,556,839.00	71,926.00	4.62%
01	3308	46,463.16	2,146.60	4.62%
01	3310	7,176,771.31	331,566.83	4.62%
01	3312	737,690.48	34,081.30	4.62%
01	3315	239,384.07	11,059.42	4.62%
01	3327	514,087.93	23,750.86	4.62%
01	3345	2,446.00	113.00	4.62%
01	3385	64,413.11	2,975.89	4.62%
01	3395	29,948.39	1,383.61	4.62%
01	3410	278,232.79	12,854.35	4.62%
01	3550	248,977.04	11,502.74	4.62%
01	4035	1,737,855.60	80,288.93	4.62%
01	4127	2,109,380.15	97,453.36	4.62%
01	4203	1,082,858.02	50,028.04	4.62%
01	5630	96,662.21	4,465.79	4.62%
01	5632	23,687.32	1,094.34	4.62%
01	5634	212,088.07	9,798.46	4.62%
01	6010	2,310,185.35	106,730.56	4.62%
01	6053	342,478.15	15,822.49	4.62%
01	6385	115,179.10	3,903.28	3.39%
01	6387	1,237,443.13	57,169.86	4.62%
01	6388	25,981.50	1,199.42	4.62%
01	6500	74,679,285.20	3,453,008.52	4.62%
01	6510	2,311,763.85	106,803.49	4.62%
01	6512	376,911.68	17,413.32	4.62%
01	6515	53,864.72	2,488.55	4.62%
01	6520	166,105.09	7,674.05	4.62%
01	6536	82,874.74	3,828.81	4.62%
01	6537	475,562.37	21,970.98	4.62%
01	6546	992,194.16	45,839.37	4.62%
01	6547	555,731.01	25,674.77	4.62%
01	6690	264,348.50	12,212.90	4.62%
01	7085	264,399.83	12,215.27	4.62%

Unaudited Actuals  
2022-23 Estimated Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

01	7220	117,535.21	5,430.12	4.62%
01	7388	465,031.35	21,484.45	4.62%
01	7412	238,057.52	10,998.26	4.62%
01	7422	1,152,917.01	53,264.77	4.62%
01	7510	182,326.52	8,338.11	4.57%
01	7810	716,015.94	32,476.06	4.54%
01	8150	13,275,814.57	611,855.95	4.61%
01	9010	4,503,289.90	24,780.02	0.55%
09	2600	221,140.25	10,216.67	4.62%
09	6266	10,759.02	497.07	4.62%
09	6762	5,171.23	238.91	4.62%
09	7388	29,560.32	1,365.68	4.62%
09	7412	20,582.00	950.89	4.62%
11	6391	4,185,586.99	190,079.57	4.54%
12	5058	34,626.12	1,599.72	4.62%
12	5059	120,654.20	4,781.85	3.96%
12	5210	321,590.52	14,484.27	4.50%
12	6052	9,516.40	439.66	4.62%
12	6105	6,731,851.26	310,198.36	4.61%
12	6128	227,040.62	10,416.63	4.59%
12	9010	8,833,359.83	407,404.41	4.61%
13	5310	12,795,906.50	585,176.59	4.57%
13	5320	226,838.27	10,479.92	4.62%



Unaudited Actuals  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	4,985,921.05		1,623,065.53	6,608,986.58
2. State Lottery Revenue	8560	7,162,238.17		3,561,582.07	10,723,820.24
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		12,148,159.22	0.00	5,184,647.60	17,332,806.82
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	212,467.39		0.00	212,467.39
2. Classified Salaries	2000-2999	2,116,118.85		0.00	2,116,118.85
3. Employee Benefits	3000-3999	209,326.88		0.00	209,326.88
4. Books and Supplies	4000-4999	939,408.18		466,922.24	1,406,330.42
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	144,562.35			144,562.35
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			328,125.00	328,125.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,621,883.65	0.00	795,047.24	4,416,930.89
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	8,526,275.57	0.00	4,389,600.36	12,915,875.93
<b>D. COMMENTS:</b>					
We will review line 5c and make any necessary corrections in next reporting period.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs				Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
<b>Instructional Goals</b>								
0001	Pre-Kindergarten	1,216,303.91	16,190,968.57	17,407,272.48	991,047.64		18,398,320.12	
1110	Regular Education, K-12	376,761,613.15	53,556,561.48	430,318,394.63	24,252,096.14		454,570,490.77	
3100	<b>Alternative Schools</b>	0.00	0.00	0.00	0.00		0.00	
3200	Continuation Schools	2,559,350.86	693,544.94	3,251,895.80	183,271.95		3,435,167.75	
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
3500	Community Day Schools	0.00	0.00	0.00	0.00		0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
3800	Career Technical Education	2,507,165.56	85,720.06	2,592,815.62	146,099.00		2,738,414.62	
4110	Regular Education, Adult	304,470.65	0.00	304,470.65	17,159.51		321,630.16	
4510	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00	
4760	Bilingual	2,369.33	0.00	2,369.33	133.53		2,502.86	
4850	Migrant Education	169,237.19	4,228.15	173,465.34	9,776.25		183,241.59	
5000-5999	Special Education	105,712,892.45	9,687,798.44	116,400,691.89	6,560,167.56		122,960,859.45	
6000	Regional Occupational Ctr/Fig (ROCP)	0.00	0.00	0.00	0.00		0.00	
<b>Other Goals</b>								
7110	Nonagency - Educational	169,257.73	1,157,879.94	1,327,137.67	74,795.48		1,401,933.15	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	0.00	0.00	0.00	0.00		0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
<b>Other Costs</b>								
---	Food Services					1,094,163.32	1,094,163.32	
---	Enterprise					0.00	0.00	
---	Facilities Acquisition & Construction					5,022,032.35	5,022,032.35	
---	Other Outgo					56,290,948.62	56,290,948.62	
<b>Other Funds</b>								
---	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		3,215,282.43	3,215,282.43	2,690,622.12		5,905,904.55	
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,535,060.98)		(1,535,060.98)	
---	<b>Total General Fund and Charter Schools Funds Expenditures</b>	490,401,890.63	84,591,405.01	574,993,295.64	33,360,105.20	62,397,144.19	670,770,549.23	

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Support and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities, Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	144,312.76	308,137.22	0.00	0.00	763,853.93	0.00	0.00	0.00	0.00	0.00	0.00	1,216,303.91
1110	Regular Education, K-12	276,276,732.41	25,086,275.04	3,188,826.75	13,930,845.27	37,548,734.66	1,827,294.13	2,852,149.04	0.00	0.00	17,379,119.32	1,891,836.33	376,761,813.15
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,326,393.26	236,179.79	0.00	553,416.40	380,512.59	0.00	0.00	0.00	0.00	61,843.62	0.00	2,559,350.86
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	2,002,736.39	470,694.68	360.00	0.00	26,416.60	0.00	0.00	0.00	0.00	6,967.89	0.00	2,507,195.56
4110	Regular Education, Adult	304,470.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	304,470.65
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4750	Bilingual	0.00	2,968.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,968.33
4850	Migrant Education	71,760.85	12,608.13	84,967.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169,237.19
5000-5999	Special Education	73,042,284.79	5,720,926.86	10,297.53	0.00	17,876,899.25	9,174,811.84	0.00	0.00	0.00	576,249.42	307,322.76	106,712,892.45
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	169,257.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169,257.73
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		353,337,948.84	58,837,192.05	3,284,371.49	14,484,261.67	56,598,517.23	11,002,105.97	2,632,149.04	0.00	0.00	18,026,185.45	2,193,159.09	480,401,890.83

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	14,815,943.20	1,375,025.37	0.00	0.00	16,190,968.57
1110	Regular Education, K-12	18,161,581.00	31,133,388.75	4,261,601.73		53,556,561.48
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	453,035.76	240,589.18	0.00		693,544.94
3300	Independent Study Centers	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	50,761.61	34,358.45	0.00		85,120.06
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00		0.00
4850	Migrant Education	4,228.15	0.00	0.00		4,228.15
5000-5999	Special Education (allocated to 5001)	3,340,533.77	4,748,336.50	1,598,907.17		9,687,799.44
6000	ROC/P	0.00	0.00	0.00		0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	1,157,879.94	0.00		1,157,879.94
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00		0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
<b>Other Funds</b>						
***	Adult Education (Fund 11)	0.00	0.00	0.00		0.00
***	Child Development (Fund 12)	890,245.77	2,325,036.66	0.00		3,215,282.43
***	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00		0.00
<b>Total Allocated Support Costs</b>		37,716,349.26	41,014,546.85	5,860,508.90		84,591,405.01

A.		Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		4,939,619.72
2	External Financial Audits (Funds 01, 09, and 62, Functions 7180-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)		153,750.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		24,383,264.83
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		5,456,534.62
5	Total Central Administration Costs in General Fund and Charter Schools Funds		34,915,169.17
B.		Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		490,401,890.83
2	Total Allocated Costs (from Form PCR, Column 2, Total)		84,591,405.01
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		574,993,295.84
C.		Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		5,301,735.34
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		16,906,063.20
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		22,318,119.80
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		44,525,918.34
D.		Total Direct Charged and Allocated Costs (B3 + C5)	
			619,519,214.18
E.		Ratio of Central Administration Costs to Direct Charged and Allocated Costs (ASD)	
			5.64%

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

39 66576 0000000  
Fiscal Year  
DUARGSAMAIN(2022-23)

Stockton Unified  
San Joaquin County

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,084,163.32				1,084,163.32
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			5,022,032.35		5,022,032.35
Other Outgo (Objects 1000 - 7999)				56,280,948.52	56,280,948.52
<b>Total Other Costs</b>	1,084,163.32	0.00	5,022,032.35	56,280,948.52	62,397,144.19

Instructional Goals	Teacher Full-Time Equivalents						Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)			
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)			
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	5,262,287.37	242,315.31	23,630,200.20	8,581,546.38	40,953,603.04	60,943.82	5,860,508.90			
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)										
<b>Instructional Goals Description</b>										
0001 Pre-Kindergarten	31.00	2.00	190.44	48.00	80.04	80.04				
1110 Regular Education, K-12	204.00	48.81	133.69	310.95	1,812.27	1,812.27				
3100 Alternative Schools										
3200 Continuation Schools										
3300 Independent Study Centers	2.00		5.00	4.00	14.00	14.00				
3400 Opportunity Schools										
3550 Community Day Schools										
3700 Specialized Secondary Programs										
3800 Career Technical Education	3.00				2.00	2.00				
4110 Regular Education, Adult										
4610 Adult Independent Study Centers										
4620 Adult Correctional Education										
4630 Adult Career Technical Education										
4760 Bilingual										
4850 Migrant Education		1.00								
5000-5999 Special Education (allocated to 5001)	42.00			163.03	276.40	276.40	1,209.31			
6000 ROCP										
<b>Other Goals Description</b>										
7110 Nonagency - Educational					67.40	67.40				
7150 Nonagency - Other										
8100 Community Services										
8500 Child Care and Development Services										
<b>Other Funds Description</b>										
-- Adult Education (Fund 11)										
-- Child Development (Fund 12)	29.00	4.50	4.00	6.00	135.34	135.34				
-- Cafeteria (Funds 13 & 61)										
<b>C. Total Allocation Factors</b>	311.00	57.31	333.13	531.98	2,387.45	2,387.45	4,432.51			

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(193,643.15)	0.00	(1,548,330.20)				
Other Sources/Uses Detail					440,670.49	55,033,730.52		
Fund Reconciliation							881,576.57	52,098,088.44
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	30,188.16	0.00	13,269.22	0.00				
Other Sources/Uses Detail					579,906.53	234,627.00		
Fund Reconciliation							0.00	632,278.78
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	23,405.79	0.00	190,079.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	20,327.94
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	21,714.90	0.00	749,324.90	0.00				
Other Sources/Uses Detail					2,290,400.23	9,037.73		
Fund Reconciliation							676.53	64,806.47
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	108,972.93	0.00	595,656.51	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,812.68	148,975.23
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					42,266,418.00	0.00		
Fund Reconciliation							42,266,418.00	0.00



Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	9,361.37	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	9,361.37
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							500,000.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,200,000.00	0.00		
Fund Reconciliation							9,200,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,070,000.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,070,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							75.00	2,332,948.67
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							2,463,424.12	9,196.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	193,643.15	(193,643.15)	1,548,330.20	(1,548,330.20)	56,347,395.25	56,347,395.25	55,315,982.90	55,315,982.90

# **2022 - 2023 Unaudited Actuals**

## **Fund 01 General Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	458,659,255.00	0.00	458,659,255.00	478,645,030.00	0.00	478,645,030.00	4.4%
2) Federal Revenue		8100-8299	0.00	104,737,757.89	104,737,757.89	0.00	224,252,368.00	224,252,368.00	114.1%
3) Other State Revenue		8300-8599	14,066,579.68	150,952,215.97	165,028,795.65	6,913,195.00	112,513,011.00	119,426,206.00	-27.6%
4) Other Local Revenue		8600-8799	14,140,523.31	3,952,967.04	18,093,490.35	6,681,902.92	2,248,826.00	8,930,728.92	-50.6%
5) TOTAL, REVENUES			486,866,357.99	259,652,940.90	746,519,298.89	492,240,127.92	339,014,205.00	831,254,332.92	11.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	164,500,253.24	60,913,096.57	225,413,349.81	164,292,488.28	68,206,388.00	232,498,876.28	3.1%
2) Classified Salaries		2000-2999	42,199,530.72	51,139,728.49	93,339,259.21	56,901,596.18	48,271,634.00	107,173,230.18	14.8%
3) Employee Benefits		3000-3999	99,095,732.07	77,892,481.49	176,988,213.56	112,187,395.53	84,349,254.39	196,536,649.92	11.0%
4) Books and Supplies		4000-4999	8,188,083.63	20,846,840.66	29,034,924.29	28,977,409.45	181,324,830.61	210,202,240.06	624.0%
5) Services and Other Operating Expenditures		5000-5999	38,014,400.37	26,757,795.83	64,772,196.20	45,065,471.16	34,336,319.61	79,401,790.77	22.6%
6) Capital Outlay		6000-6999	584,608.80	1,441,839.13	2,026,447.93	655,510.00	80,455,349.39	81,110,859.39	3,902.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	951,005.00	61,586.00	1,012,591.00	1,009,789.00	61,149.00	1,070,938.00	5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,853,426.25)	8,405,096.05	(1,548,330.20)	(11,907,713.00)	10,403,912.00	(1,503,801.00)	-2.9%
9) TOTAL, EXPENDITURES			343,580,187.58	247,458,464.22	591,038,651.80	389,081,946.60	507,408,837.00	906,490,783.60	53.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			143,286,170.41	12,194,476.68	155,480,647.09	93,158,181.32	(168,394,632.00)	(75,236,450.68)	-148.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	183,006.00	257,664.49	440,670.49	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	54,478,809.52	554,921.00	55,033,730.52	19,138,720.00	0.00	19,138,720.00	-65.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(66,547,026.09)	66,547,026.09	0.00	(85,973,965.00)	85,973,965.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(120,842,829.61)	66,249,769.58	(54,593,060.03)	(105,112,685.00)	85,973,965.00	(19,138,720.00)	-84.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			22,443,340.80	78,444,246.26	100,887,587.06	(11,954,503.68)	(82,420,667.00)	(94,375,170.68)	-193.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	161,089,732.83	62,812,870.13	223,902,602.96	173,860,522.83	150,729,667.39	324,590,190.02	45.1%
b) Audit Adjustments		9793	(6,604,857.00)	6,604,857.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,484,875.83	69,417,727.13	223,902,602.96	173,860,522.83	150,729,667.39	324,590,190.02	45.1%
d) Other Restatements		9795	(3,067,694.00)	3,067,694.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,417,181.83	72,485,421.13	223,902,602.96	173,860,522.83	150,729,667.39	324,590,190.02	45.1%
2) Ending Balance, June 30 (E + F1e)			173,860,522.63	150,729,667.39	324,590,190.02	161,906,018.95	68,309,000.39	230,215,019.34	-29.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	(.25)	(.25)	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	150,729,667.64	150,729,667.64	0.00	68,334,677.67	68,334,677.67	-54.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	56,245,201.59	0.00	56,245,201.59	56,245,201.59	0.00	56,245,201.59	0.0%
June 28, 2022 Board Approved Committed Funds	0000	9760	56,245,201.59		56,245,201.59			0.00	
June 28, 2022 Board Approved Committed Funds	0000	9760			0.00	56,245,201.59		56,245,201.59	
d) Assigned									
Other Assignments		9780	98,614,161.49	0.00	98,614,161.49	77,196,093.85	0.00	77,196,093.85	-21.7%
Assigned to Contract Repayment (IAQ)	0000	9780	6,604,857.00		6,604,857.00			0.00	
Other Assignments	0000	9780	84,717,356.74		84,717,356.74			0.00	
Assigned to Contract Repayment (IAQ)	0000	9780			0.00	6,604,857.00		6,604,857.00	
Other Assignments	0000	9780			0.00	64,099,176.10		64,099,176.10	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	17,731,159.55	0.00	17,731,159.55	27,194,723.51	0.00	27,194,723.51	53.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(25,677.28)	(25,677.28)	New
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	226,044,626.92	138,620,978.56	364,665,605.48				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	63,911.71	0.00	63,911.71				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) with Fiscal Agent/Trustee		9135	1,768,390.35	0.00	1,768,390.35				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,451,548.79	2,595,542.77	8,047,091.56				
4) Due from Grantor Government		9290	25,282,744.29	55,809,949.21	81,092,693.50				
5) Due from Other Funds		9310	881,576.57	0.00	881,576.57				
6) Stores		9320	609,353.28	0.00	609,353.28				
7) Prepaid Expenditures		9330	2,561.25	0.00	2,561.25				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			280,104,713.16	197,026,470.54	457,131,183.70				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	25,234,979.46	(1,383.90)	25,233,595.56				
2) Due to Grantor Governments		9590	9,041,528.64	20,048,901.63	29,090,430.27				
3) Due to Other Funds		9610	51,967,682.43	130,406.01	52,098,088.44				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	26,118,879.41	26,118,879.41				
6) TOTAL, LIABILITIES			86,244,190.53	46,296,803.15	132,540,993.68				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9890	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			173,860,522.63	150,729,667.39	324,590,190.02				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	365,795,053.00	0.00	365,795,053.00	313,871,574.00	0.00	313,871,574.00	-14.2%
Education Protection Account State Aid - Current Year		8012	27,268,490.00	0.00	27,268,490.00	100,710,221.00	0.00	100,710,221.00	269.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	246,755.91	0.00	246,755.91	246,368.00	0.00	246,368.00	-0.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	462.14	0.00	462.14	462.00	0.00	462.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	38,248,584.56	0.00	38,248,584.56	38,234,614.00	0.00	38,234,614.00	0.0%
Unsecured Roll Taxes		8042	1,963,922.23	0.00	1,963,922.23	1,964,401.00	0.00	1,964,401.00	0.0%
Prior Years' Taxes		8043	30,470.37	0.00	30,470.37	27,331.00	0.00	27,331.00	-10.3%
Supplemental Taxes		8044	2,285,609.21	0.00	2,285,609.21	1,869,579.00	0.00	1,869,579.00	-18.2%
Education Revenue Augmentation Fund (ERAF)		8045	24,645,874.07	0.00	24,645,874.07	23,989,742.00	0.00	23,989,742.00	-2.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,767,693.51	0.00	10,767,693.51	10,789,824.00	0.00	10,789,824.00	0.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8061	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			471,252,915.00	0.00	471,252,915.00	401,704,116.00	0.00	401,704,116.00	4.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,593,660.00)	0.00	(12,593,660.00)	(13,059,086.00)	0.00	(13,059,086.00)	3.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			458,659,255.00	0.00	458,659,255.00	478,645,030.00	0.00	478,645,030.00	4.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		6110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		6181	0.00	7,622,427.00	7,622,427.00	0.00	7,622,427.00	7,622,427.00	0.0%
Special Education Discretionary Grants		6182	0.00	2,566,939.79	2,566,939.79	0.00	1,783,684.00	1,783,684.00	-30.5%
Child Nutrition Programs		6220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		6221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		6260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		6270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		6280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	79,200.00	79,200.00	0.00	122,837.00	122,837.00	55.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		18,989,107.70	18,989,107.70		41,775,961.00	41,775,961.00	120.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,818,144.53	1,818,144.53		3,348,379.00	3,348,379.00	84.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		1,182,866.06	1,182,866.06		1,528,360.00	1,528,360.00	29.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,358,096.37	3,358,096.37		5,611,277.00	5,611,277.00	67.1%
Career and Technical Education	3500-3599	8290		430,679.57	430,679.57		556,264.00	556,264.00	29.2%
All Other Federal Revenue	All Other	8290	0.00	68,690,276.87	68,690,276.87	0.00	161,903,179.00	161,903,179.00	135.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>104,737,757.89</b>	<b>104,737,757.89</b>	<b>0.00</b>	<b>224,252,368.00</b>	<b>224,252,368.00</b>	<b>114.1%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/JP Entitlement									
Prior Years	6380	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		31,818,546.00	31,818,546.00		26,364,787.00	26,364,787.00	-17.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,349,369.65	1,349,369.65	0.00	2,005,021.00	2,005,021.00	48.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,285,863.00	0.00	1,285,863.00	1,344,833.00	0.00	1,344,833.00	4.6%
Lottery - Unrestricted and Instructional Materials		8560	6,626,286.10	3,215,619.63	9,841,905.73	5,598,362.00	2,194,590.00	7,792,952.00	-21.1%
<b>Tax Relief Subventions</b>									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		(1,408,875.52)	(1,408,875.52)		9,256,760.00	9,256,760.00	-757.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		355,461.68	355,461.68		329,053.00	329,053.00	-7.4%
California Clean Energy Jobs Act	6230	8590		15,836.14	15,836.14		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,550,595.39	1,550,595.39		1,393,238.00	1,393,238.00	-10.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,154,430.58	114,065,663.00	120,220,093.58	0.00	70,969,562.00	70,969,562.00	-41.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>14,066,579.68</b>	<b>150,962,215.97</b>	<b>165,028,795.65</b>	<b>6,913,195.00</b>	<b>112,513,011.00</b>	<b>119,426,206.00</b>	<b>-27.6%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	3,140,907.37	3,140,907.37	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	3,678.50	0.00	3,678.50	4,122.50	0.00	4,122.50	12.1%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,391,480.17	0.00	1,391,480.17	1,147,368.00	0.00	1,147,368.00	-17.5%
Interest		8660	6,902,436.19	0.00	6,902,436.19	2,372,262.00	0.00	2,372,262.00	-65.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,315,342.37	0.00	2,315,342.37	2,453,827.00	0.00	2,453,827.00	6.0%
Mitigation/Developer Fees		8681	0.00	6,050.24	6,050.24	0.00	0.00	0.00	-100.0%
All Other Fees and Contracts		8689	3,333.00	0.00	3,333.00	3,333.00	0.00	3,333.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,524,253.08	806,009.43	4,330,262.51	700,990.42	2,248,826.00	2,949,816.42	-31.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,140,523.31	3,952,967.04	18,093,490.35	6,681,902.92	2,248,826.00	8,930,728.92	-50.6%
TOTAL, REVENUES			486,866,357.99	259,652,940.90	746,519,298.89	492,240,127.92	339,014,205.00	831,254,332.92	11.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	131,798,000.21	36,673,471.96	168,471,472.17	127,039,119.28	47,420,354.00	174,459,473.28	3.6%
Certificated Pupil Support Salaries		1200	9,550,532.19	14,998,433.93	24,548,966.12	13,069,539.00	10,553,109.00	23,622,648.00	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	18,219,157.52	2,966,900.57	21,186,058.09	18,718,104.00	2,722,115.00	21,440,219.00	1.2%
Other Certificated Salaries		1900	4,932,563.32	6,274,290.11	11,206,853.43	5,465,726.00	7,510,810.00	12,976,536.00	15.8%
TOTAL, CERTIFICATED SALARIES			164,500,253.24	60,913,096.57	225,413,349.81	164,292,488.28	68,206,388.00	232,498,876.28	3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,056,333.02	16,803,079.75	18,859,412.77	2,371,545.00	21,530,748.00	23,902,293.00	26.7%
Classified Support Salaries		2200	16,215,867.78	14,419,815.91	30,635,683.69	21,137,956.00	10,422,833.00	31,560,589.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	3,110,539.87	4,807,060.63	7,917,600.50	4,902,546.00	3,899,562.00	8,802,108.00	11.2%
Clerical, Technical and Office Salaries		2400	13,740,739.09	4,103,912.82	17,844,651.91	19,349,946.18	3,507,572.00	22,857,518.18	28.1%
Other Classified Salaries		2900	7,076,050.96	11,005,859.38	18,081,910.34	11,139,603.00	8,911,119.00	20,050,722.00	10.9%
TOTAL CLASSIFIED SALARIES			42,199,530.72	51,139,728.49	93,339,259.21	58,901,596.18	48,271,834.00	107,173,230.18	14.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	31,246,533.02	27,356,543.72	58,603,076.74	30,666,069.35	28,801,149.00	59,467,218.35	1.5%
PERS		3201-3202	9,691,562.90	12,704,542.43	22,396,105.33	14,578,113.75	16,897,716.73	31,475,830.48	40.5%
OASDI/Medicare/Alternative		3301-3302	5,679,363.10	4,927,475.11	10,606,838.21	6,883,295.76	5,020,444.95	11,903,740.71	12.2%
Health and Welfare Benefits		3401-3402	37,827,569.90	22,801,389.41	60,628,959.31	44,521,775.00	24,450,637.00	68,972,412.00	13.8%
Unemployment Insurance		3501-3502	1,051,108.71	579,156.04	1,630,264.75	183,002.00	809,007.69	992,009.69	-39.2%
Workers' Compensation		3601-3602	6,259,464.40	3,425,029.02	9,684,493.42	7,616,681.51	3,488,660.30	11,105,341.81	14.7%
OPEB, Allocated		3701-3702	457,420.32	223,769.18	681,189.50	593,682.16	280,266.72	873,948.88	28.3%
Other Employee Benefits		3901-3902	4,261,014.81	4,171,849.67	8,432,864.48	3,684,974.00	2,802,332.00	6,487,306.00	-23.1%
TOTAL EMPLOYEE BENEFITS			99,095,732.07	77,892,481.49	176,988,213.56	112,167,395.53	84,349,254.39	196,536,649.92	11.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	108,365.65	1,777,897.84	1,886,263.49	504,262.00	940,790.00	1,445,052.00	-23.4%
Books and Other Reference Materials		4200	198,878.41	1,893,484.89	2,092,363.30	410,358.66	3,282,796.00	3,693,154.66	76.5%
Materials and Supplies		4300	6,544,260.21	14,063,886.80	20,608,147.01	24,598,323.11	168,219,366.74	192,817,689.85	835.6%
Noncapitalized Equipment		4400	1,336,579.36	3,034,622.71	4,371,202.07	3,364,465.68	8,801,877.87	12,166,343.55	178.3%
Food		4700	0.00	76,948.42	76,948.42	0.00	80,000.00	80,000.00	4.0%
TOTAL BOOKS AND SUPPLIES			8,188,083.63	20,846,840.66	29,034,924.29	28,877,409.45	181,324,830.61	210,202,240.06	624.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,994,880.86	14,153,445.35	19,148,326.21	6,816,282.00	13,560,345.00	20,376,627.00	6.4%
Travel and Conferences		5200	1,319,870.55	3,450,603.85	4,770,574.40	2,772,379.35	5,118,580.00	7,890,959.35	65.4%
Dues and Memberships		5300	110,769.55	4,878.00	115,647.55	144,749.00	12,595.00	157,344.00	36.1%
Insurance		5400 - 5450	3,045,194.72	0.00	3,045,194.72	3,402,783.00	0.00	3,402,783.00	11.7%
Operations and Housekeeping Services		5500	11,532,251.10	98,516.24	11,630,767.34	11,049,823.00	68,448.00	11,118,271.00	-4.4%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,202,278.55	2,294,937.48	3,497,217.03	2,022,434.02	1,875,272.00	3,897,706.02	11.5%
Transfers of Direct Costs		5710	(147,913.46)	147,913.48	0.00	(590,011.00)	590,011.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,145.98	(208,789.13)	(193,643.15)	(44,508.00)	(127,000.00)	(171,508.00)	-11.4%
Professional/Consulting Services and Operating Expenditures		5800	14,953,010.84	6,801,295.20	21,754,306.04	18,120,017.63	13,184,544.61	31,304,562.24	43.9%
Communications		5900	988,810.70	14,995.36	1,003,806.06	1,371,522.16	53,524.00	1,425,046.16	42.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>38,014,400.37</b>	<b>26,757,795.83</b>	<b>64,772,196.20</b>	<b>45,065,471.16</b>	<b>34,336,319.61</b>	<b>79,401,790.77</b>	<b>22.6%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	93,500.00	424,050.39	517,550.39	New
Buildings and Improvements of Buildings		6200	470,247.18	834,054.58	1,304,301.76	479,446.00	15,168,043.00	15,647,489.00	1,099.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	114,361.62	607,784.55	722,146.17	82,564.00	64,863,256.00	64,945,820.00	8,893.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>584,608.80</b>	<b>1,441,839.13</b>	<b>2,026,447.93</b>	<b>655,510.00</b>	<b>80,455,349.39</b>	<b>81,110,859.39</b>	<b>3,902.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	61,586.00	61,586.00	0.00	61,149.00	61,149.00	-0.7%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	824,005.00	0.00	824,005.00	882,789.00	0.00	882,789.00	7.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7261-7263	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	127,000.00	0.00	127,000.00	127,000.00	0.00	127,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>951,005.00</b>	<b>61,586.00</b>	<b>1,012,591.00</b>	<b>1,009,789.00</b>	<b>61,149.00</b>	<b>1,070,938.00</b>	<b>5.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(8,405,096.05)	8,405,096.05	0.00	(10,403,912.00)	10,403,912.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,548,330.20)	0.00	(1,548,330.20)	(1,503,801.00)	0.00	(1,503,801.00)	-2.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(9,953,426.25)</b>	<b>8,405,096.05</b>	<b>(1,548,330.20)</b>	<b>(11,907,713.00)</b>	<b>10,403,912.00</b>	<b>(1,503,801.00)</b>	<b>-2.9%</b>
<b>TOTAL EXPENDITURES</b>			<b>343,580,187.58</b>	<b>247,458,464.22</b>	<b>591,038,651.80</b>	<b>399,081,946.60</b>	<b>507,408,837.00</b>	<b>906,490,783.60</b>	<b>53.4%</b>
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	183,006.00	257,664.49	440,670.49	0.00	0.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>183,006.00</b>	<b>257,664.49</b>	<b>440,670.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	54,478,809.52	554,921.00	55,033,730.52	19,138,720.00	0.00	19,138,720.00	-65.2%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>54,478,809.52</b>	<b>554,921.00</b>	<b>55,033,730.52</b>	<b>19,138,720.00</b>	<b>0.00</b>	<b>19,138,720.00</b>	<b>-65.2%</b>
<b>OTHER SOURCES/USES</b>									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(65,650,916.86)	65,650,916.86	0.00	(85,973,965.00)	85,973,965.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(896,109.23)	896,109.23	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(66,547,026.09)	66,547,026.09	0.00	(85,973,965.00)	85,973,965.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(120,842,829.61)	66,249,789.58	(54,593,060.03)	(105,112,685.00)	85,973,965.00	(19,138,720.00)	-64.8%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	458,659,255.00	0.00	458,659,255.00	478,645,030.00	0.00	478,645,030.00	4.4%
2) Federal Revenue		8100-8299	0.00	104,737,757.89	104,737,757.89	0.00	224,252,368.00	224,252,368.00	114.1%
3) Other State Revenue		8300-8599	14,066,579.68	150,962,215.97	165,028,795.65	6,913,195.00	112,513,011.00	119,426,206.00	-27.6%
4) Other Local Revenue		8600-8799	14,140,523.31	3,952,967.04	18,093,490.35	6,681,902.92	2,248,826.00	8,930,728.92	-50.6%
5) TOTAL, REVENUES			486,866,357.99	259,652,940.90	746,519,298.89	492,240,127.92	339,014,205.00	831,254,332.92	11.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		205,564,903.04	133,036,373.72	338,601,276.76	212,626,470.56	297,499,782.61	510,126,253.17	50.7%
2) Instruction - Related Services	2000-2999		47,219,800.94	23,968,772.94	71,188,573.88	66,270,132.37	35,720,431.39	101,990,563.76	43.3%
3) Pupil Services	3000-3999		43,004,678.44	36,675,354.67	81,680,033.11	53,774,933.24	42,044,763.00	95,819,696.24	17.3%
4) Ancillary Services	4000-4999		2,608,100.04	24,049.00	2,632,149.04	1,848,873.00	56,804.00	1,905,677.00	-27.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	258.00	258.00	New
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		20,254,804.62	13,112,034.35	33,366,838.97	20,864,750.86	23,611,928.00	44,476,678.86	33.3%
8) Plant Services	8000-8999		23,976,895.50	38,580,293.54	62,557,189.04	42,686,987.57	108,413,721.00	151,100,718.57	141.5%
9) Other Outgo	9000-9999	Except 7600-7699	951,005.00	61,586.00	1,012,591.00	1,009,789.00	61,149.00	1,070,938.00	5.8%
10) TOTAL, EXPENDITURES			343,580,187.58	247,458,464.22	591,038,651.80	399,081,946.60	507,408,837.00	906,490,783.60	53.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			143,286,170.41	12,194,476.68	155,480,647.09	93,158,181.32	(168,394,632.00)	(75,236,450.68)	-148.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		183,006.00	257,664.49	440,670.49	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		54,478,809.52	554,921.00	55,033,730.52	19,138,720.00	0.00	19,138,720.00	-85.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8940-8999		(66,547,026.09)	66,547,026.09	0.00	(85,973,965.00)	85,973,965.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(120,842,829.61)	66,249,769.58	(54,593,060.03)	(105,112,685.00)	85,973,965.00	(19,138,720.00)	-64.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			22,443,340.80	78,444,246.26	100,887,587.06	(11,954,503.68)	(82,420,667.00)	(94,375,170.68)	-193.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		161,089,732.83	62,612,870.13	223,702,602.96	173,860,522.63	150,729,667.39	324,590,190.02	45.1%
b) Audit Adjustments	9793		(6,604,857.00)	6,604,857.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,484,875.83	69,217,727.13	223,702,602.96	173,860,522.63	150,729,667.39	324,590,190.02	45.1%
d) Other Restatements	9795		(3,067,694.00)	3,067,694.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,417,181.83	72,285,421.13	223,702,602.96	173,860,522.63	150,729,667.39	324,590,190.02	45.1%
2) Ending Balance, June 30 (E + F1e)			173,860,522.63	150,729,667.39	324,590,190.02	161,906,018.95	68,309,000.39	230,215,019.34	-29.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores	9712		1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	(.25)	(.25)	0.00	0.00	0.00	-100.0%
b) Restricted	9740		0.00	150,729,667.64	150,729,667.64	0.00	68,334,677.67	68,334,677.67	-54.7%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		56,245,201.59	0.00	56,245,201.59	56,245,201.59	0.00	56,245,201.59	0.0%
June 28, 2022 Board Approved Committed Funds	0000	9760	50,245,201.59		50,245,201.59			0.00	
June 28, 2022 Board Approved Committed Funds	0000	9760			0.00	56,245,201.59		56,245,201.59	
d) Assigned									
Other Assignments (by Resource/Object)	9780		98,614,161.49	0.00	98,614,161.49	77,196,093.85	0.00	77,196,093.85	-21.7%
Assigned to Contract Repayment (IAQ)	0000	9780	6,604,857.00		6,604,857.00			0.00	
Other Assignments	0000	9780	84,717,356.74		84,717,356.74			0.00	
Assigned to Contract Repayment (IAQ)	0000	9780			0.00	6,604,857.00		6,604,857.00	
Other Assignments	0000	9780			0.00	64,099,176.10		64,099,176.10	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		17,731,159.55	0.00	17,731,159.55	27,194,723.51	0.00	27,194,723.51	53.4%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	(25,677.28)	(25,677.28)	New

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	39,452,904.81	25,502,500.81
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	1,535,634.96	1,535,634.96
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	5,069,222.04	5,069,222.04
6230	California Clean Energy Jobs Act	15,836.14	15,836.14
6266	Educator Effectiveness, FY 2021-22	8,086,425.75	6,247,205.75
6300	Lottery: Instructional Materials	3,784,995.65	3,952,581.65
6536	Special Ed: Dispute Prevention and Dispute Resolution	413,700.90	7,710.90
6537	Special Ed: Learning Recovery Support	255,416.59	0.00
6546	Mental Health-Related Services	1,541,761.47	1,541,761.47
6547	Special Education Early Intervention Preschool Grant	2,923,466.22	2,923,466.22
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,640,556.00	0.00
7085	Learning Communities for School Success Program	1,624,008.07	1,248,257.07
7311	Classified School Employee Professional Development Block Grant	268,750.00	0.00
7412	A-G Access/Success Grant	1,793,080.22	0.00
7413	A-G Learning Loss Mitigation Grant	830,905.00	216,108.00
7425	Expanded Learning Opportunities (ELO) Grant	7,580,703.16	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,745,947.93	22,824.93
7435	Learning Recovery Emergency Block Grant	39,363,818.24	.24
7810	Other Restricted State	1,206,209.78	1,208,209.78
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,549,655.80	1,396,198.80
9010	Other Restricted Local	18,046,668.91	17,447,158.91
Total, Restricted Balance		150,729,667.64	68,334,677.67

# **2022 - 2023 Unaudited Actuals**

## **Fund 08**

## **Student Activity Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,446,304.65	0.00	-100.0%
5) TOTAL, REVENUES			3,446,304.65	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,086,662.74	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,086,662.74	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,359,641.91	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	505.83	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			505.83	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,360,147.74	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,543,757.47	2,903,905.21	88.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,543,757.47	2,903,905.21	88.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,543,757.47	2,903,905.21	88.1%
2) Ending Balance, June 30 (E + F1e)			2,903,905.21	2,903,905.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,903,905.21	2,903,905.21	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	253,076.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,650,829.15		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,903,905.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		0600	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,903,905.21		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	3,446,304.65	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>3,446,304.65</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	2,086,662.74	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,086,662.74</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5500	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,086,662.74	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	505.83	0.00	-100.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			505.83	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			505.83	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,446,304.65	0.00	-100.0%
5) TOTAL, REVENUES			3,446,304.65	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,086,662.74	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,086,662.74	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,359,641.91	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	505.83	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			505.83	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,360,147.74	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,543,757.47	2,903,905.21	88.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,543,757.47	2,903,905.21	88.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,543,757.47	2,903,905.21	88.1%
2) Ending Balance, June 30 (E + F1e)			2,903,905.21	2,903,905.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,903,905.21	2,903,905.21	0.0%
c) Committed					

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	2,903,905.21	2,903,905.21
Total, Restricted Balance		2,903,905.21	2,903,905.21

# **2022 - 2023 Unaudited Actuals**

## **Fund 09 Charter Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	30,884,877.89	27,845,521.00	-9.8%
2) Federal Revenue		8100-8299	25,597.36	737,808.00	2,782.4%
3) Other State Revenue		8300-8599	7,890,689.28	7,490,157.00	-5.1%
4) Other Local Revenue		8600-8799	1,004,163.82	254,982.00	-74.6%
5) TOTAL, REVENUES			39,805,328.35	36,328,468.00	-8.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	10,804,980.88	12,955,448.50	19.9%
2) Classified Salaries		2000-2999	1,410,117.76	2,072,244.00	47.0%
3) Employee Benefits		3000-3999	6,682,949.90	7,517,077.20	12.5%
4) Books and Supplies		4000-4999	707,019.22	31,085,514.00	4,296.7%
5) Services and Other Operating Expenditures		5000-5999	4,845,201.93	4,562,893.00	-5.8%
6) Capital Outlay		6000-6999	0.00	41,943.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,269.22	213,698.00	1,510.5%
9) TOTAL, EXPENDITURES			24,463,538.91	58,448,817.70	138.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,341,789.44	(22,120,349.70)	-244.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	579,906.53	0.00	-100.0%
b) Transfers Out		7600-7629	234,627.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			345,279.53	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,687,068.97	(22,120,349.70)	-241.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,270,518.10	45,957,587.07	51.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,270,518.10	45,957,587.07	51.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,270,518.10	45,957,587.07	51.8%
2) Ending Balance, June 30 (E + F1e)			45,957,587.07	23,837,237.37	-48.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,181,989.82	7,419,754.72	-19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	36,775,597.25	16,418,931.55	-55.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,448.90)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	46,411,796.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	582.21		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	3,730,725.32		
4) Due from Grantor Government		9290	257,101.77		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			50,400,205.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	139,003.62		
2) Due to Grantor Governments		9590	2,795,435.79		
3) Due to Other Funds		9610	632,278.78		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	875,900.50		
6) TOTAL, LIABILITIES			4,442,618.69		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			45,957,587.07		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	26,081,740.51	18,089,466.00	-30.6%
Education Protection Account State Aid - Current Year		8012	1,503,878.00	6,533,598.00	334.5%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,299,259.38	3,222,457.00	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,884,877.89	27,845,521.00	-9.8%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4111	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,597.36	737,808.00	2,782.4%
TOTAL, FEDERAL REVENUE			25,597.36	737,808.00	2,782.4%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	67,719.00	71,814.00	6.0%
Lottery - Unrestricted and Instructional Materials		8560	881,914.51	471,047.00	-46.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	19,471.77	174,428.00	795.8%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,921,584.00	6,772,868.00	-2.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,890,689.28</b>	<b>7,490,157.00</b>	<b>-5.1%</b>
<b>OTHER LOCAL REVENUE</b>					
<b>Sales</b>					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	989,404.00	229,400.00	-76.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Fees and Contracts</b>					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	14,759.82	25,582.00	73.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>					
<b>Special Education SELPA Transfers</b>					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
<b>Other Transfers of Apportionments</b>					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,004,163.82</b>	<b>254,982.00</b>	<b>-74.6%</b>
<b>TOTAL, REVENUES</b>			<b>39,805,328.35</b>	<b>36,328,468.00</b>	<b>-8.7%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	8,670,437.08	10,295,180.50	18.7%
Certificated Pupil Support Salaries		1200	917,519.99	1,277,960.00	39.3%
Certificated Supervisors' and Administrators' Salaries		1300	992,071.41	1,022,208.00	3.0%
Other Certificated Salaries		1900	224,952.40	360,100.00	60.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,804,980.88</b>	<b>12,955,448.50</b>	<b>19.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	36,278.29	48,908.00	34.8%
Classified Support Salaries		2200	601,626.86	1,090,837.00	81.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	427,972.45	555,031.00	29.7%
Other Classified Salaries		2900	344,240.16	377,468.00	9.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,410,117.76</b>	<b>2,072,244.00</b>	<b>47.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,820,397.93	2,958,990.00	4.9%
PERS		3201-3202	391,649.47	503,924.00	28.7%
OASDI/Medicare/Alternative		3301-3302	289,953.44	344,963.00	19.0%
Health and Welfare Benefits		3401-3402	2,369,106.69	2,812,295.20	18.7%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unemployment Insurance		3501-3502	67,300.08	45,853.00	-31.9%
Workers' Compensation		3601-3602	371,289.78	446,895.00	20.4%
OPEB, Allocated		3701-3702	27,527.86	32,275.00	17.2%
OPEB, Active Employees		3751-3752	158,514.07	184,227.00	16.2%
Other Employee Benefits		3901-3902	187,210.58	187,655.00	0.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,682,949.90</b>	<b>7,517,077.20</b>	<b>12.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	65,144.45	649,255.00	896.6%
Books and Other Reference Materials		4200	324.69	9,842.00	2,931.2%
Materials and Supplies		4300	426,291.39	30,022,498.00	6,942.7%
Noncapitalized Equipment		4400	208,964.84	402,232.00	92.5%
Food		4700	6,293.85	1,687.00	-73.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>707,019.22</b>	<b>31,085,514.00</b>	<b>4,296.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	7,072.00	New
Travel and Conferences		5200	31,468.12	403,172.00	1,181.2%
Dues and Memberships		5300	3,685.00	21,284.00	477.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	454,297.58	404,134.00	-11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,913,373.48	1,595,800.00	-16.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,188.16	105,628.00	249.9%
Professional/Consulting Services and Operating Expenditures		5900	2,412,189.59	2,024,672.00	-16.1%
Communications		5900	0.00	1,131.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,845,201.93</b>	<b>4,562,893.00</b>	<b>-5.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	41,943.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>41,943.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	13,269.22	213,698.00	1,510.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>13,269.22</b>	<b>213,698.00</b>	<b>1,510.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>24,463,538.91</b>	<b>58,448,817.70</b>	<b>138.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	579,906.53	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>579,906.53</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	234,627.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			234,627.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			345,279.53	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	30,884,877.89	27,845,521.00	-9.8%
2) Federal Revenue		8100-8299	25,597.36	737,808.00	2,782.4%
3) Other State Revenue		8300-8599	7,890,689.28	7,490,157.00	-5.1%
4) Other Local Revenue		8600-8799	1,004,163.82	254,982.00	-74.6%
5) TOTAL, REVENUES			39,805,328.35	36,328,468.00	-8.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		14,736,672.08	47,347,448.70	221.3%
2) Instruction - Related Services	2000-2999		4,552,054.21	4,620,536.00	1.5%
3) Pupil Services	3000-3999		1,456,808.69	2,286,738.00	57.0%
4) Ancillary Services	4000-4999		0.00	80.00	New
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,269.22	213,698.00	1,510.5%
8) Plant Services	8000-8999		3,704,734.71	3,980,317.00	7.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,463,538.91	58,448,817.70	138.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,341,789.44	(22,120,349.70)	-244.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	579,906.53	0.00	-100.0%
b) Transfers Out		7600-7629	234,627.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			345,279.53	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,687,068.97	(22,120,349.70)	-241.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,270,518.10	45,957,587.07	51.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,270,518.10	45,957,587.07	51.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,270,518.10	45,957,587.07	51.8%
2) Ending Balance, June 30 (E + F1e)					
			45,957,587.07	23,837,237.37	-48.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	9,181,989.82	7,419,754.72	-19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	36,775,597.25	16,418,931.55	-55.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,448.90)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,869,175.23	1,711,509.23
6266	Educator Effectiveness, FY 2021-22	384,710.91	67,938.91
6300	Lottery: Instructional Materials	604,604.71	221,931.71
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	648,155.86	648,155.86
7311	Classified School Employee Professional Development Block Grant	6,292.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	3,546.00	3,546.00
7412	A-G Access/Success Grant	493,362.11	493,362.11
7413	A-G Learning Loss Mitigation Grant	225,000.00	225,000.00
7425	Expanded Learning Opportunities (ELO) Grant	768,566.50	703,855.50
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	169,083.00	169,083.00
7435	Learning Recovery Emergency Block Grant	3,139,368.40	3,139,368.40
7510	Low-Performing Students Block Grant	9,391.00	9,391.00
7810	Other Restricted State	26,615.00	26,615.00
9010	Other Restricted Local	14,119.10	0.00
Total, Restricted Balance		9,181,988.82	7,419,754.72

# **2022 - 2023 Unaudited Actuals**

## **Fund 11**

## **Adult Education Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	813,505.91	1,129,070.00	38.8%
3) Other State Revenue		8300-8599	4,832,584.00	5,918,013.00	22.5%
4) Other Local Revenue		8600-8799	16,742.50	0.00	-100.0%
5) TOTAL, REVENUES			5,662,832.41	7,047,083.00	24.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,417,219.59	2,561,148.00	6.0%
2) Classified Salaries		2000-2999	593,678.73	612,284.00	3.1%
3) Employee Benefits		3000-3999	1,542,023.33	1,583,413.00	2.7%
4) Books and Supplies		4000-4999	148,316.80	1,325,488.00	793.7%
5) Services and Other Operating Expenditures		5000-5999	600,496.89	807,030.00	34.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	170,000.00	170,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	190,079.57	171,476.00	-9.8%
9) TOTAL, EXPENDITURES			5,661,814.91	7,230,839.00	27.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,017.50	(183,756.00)	-18,159.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,017.50	(183,756.00)	-18,159.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	635,425.52	636,443.02	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,425.52	636,443.02	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,425.52	636,443.02	0.2%
2) Ending Balance, June 30 (E + F1e)			636,443.02	452,687.02	-28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	529,746.42	354,895.67	-33.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	106,696.60	106,696.60	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(8,905.25)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	530,723.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000.00		
c) in Revolving Cash Account		9130	520.35		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	9,485.92		
4) Due from Grantor Government		9290	225,547.44		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			768,277.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	111,505.22		
2) Due to Grantor Governments		9590	1.18		
3) Due to Other Funds		9610	20,327.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			131,834.34		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			636,443.02		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	813,505.91	1,129,070.00	38.8%
TOTAL, FEDERAL REVENUE			813,505.91	1,129,070.00	38.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
Adult Education Program	6391	8590	4,437,439.00	5,565,676.00	25.4%
All Other State Revenue	All Other	8590	225,145.00	182,337.00	-19.0%
TOTAL, OTHER STATE REVENUE			4,832,584.00	5,918,013.00	22.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(10,963.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	9,672.50	0.00	-100.0%
Interagency Services		8677	15,732.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,301.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,742.50	0.00	-100.0%
TOTAL, REVENUES			5,662,832.41	7,047,083.00	24.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,697,564.47	1,757,930.00	3.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	410,374.98	486,975.00	18.7%
Certificated Supervisors' and Administrators' Salaries		1300	309,280.14	316,243.00	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,417,219.59</b>	<b>2,561,148.00</b>	<b>6.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,910.13	0.00	-100.0%
Classified Support Salaries		2200	115,709.94	124,382.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	366,272.76	377,110.00	3.0%
Other Classified Salaries		2900	108,785.90	110,792.00	1.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>593,678.73</b>	<b>612,284.00</b>	<b>3.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	603,077.04	556,973.00	-7.6%
PERS		3201-3202	164,562.98	214,388.00	30.3%
OASDI/Medicare/Alternative		3301-3302	80,701.38	87,872.00	8.9%
Health and Welfare Benefits		3401-3402	510,187.45	518,679.00	1.7%
Unemployment Insurance		3501-3502	15,234.48	18,268.00	19.9%
Workers' Compensation		3601-3602	90,704.39	95,422.00	5.2%
OPEB, Allocated		3701-3702	6,851.83	6,689.00	-2.4%
OPEB, Active Employees		3751-3752	34,153.92	48,668.00	42.5%
Other Employee Benefits		3901-3902	36,549.86	36,454.00	-0.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,542,023.33</b>	<b>1,583,413.00</b>	<b>2.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,371.34	16,950.00	287.8%
Materials and Supplies		4300	64,469.31	1,211,938.00	1,779.9%
Noncapitalized Equipment		4400	79,476.15	96,600.00	21.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>148,316.80</b>	<b>1,325,488.00</b>	<b>793.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,418.94	22,130.00	14.0%
Dues and Memberships		5300	1,130.00	1,200.00	6.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	153,898.09	167,200.00	8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,348.56	63,000.00	42.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,405.79	16,100.00	-31.2%
Professional/Consulting Services and Operating Expenditures		5800	358,295.51	537,400.00	50.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>600,496.89</b>	<b>807,030.00</b>	<b>34.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	170,000.00	170,000.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			170,000.00	170,000.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	190,079.57	171,476.00	-9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			190,079.57	171,476.00	-9.8%
<b>TOTAL, EXPENDITURES</b>			<b>5,661,814.91</b>	<b>7,230,839.00</b>	<b>27.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	813,505.91	1,129,070.00	38.8%
3) Other State Revenue		8300-8599	4,832,584.00	5,918,013.00	22.5%
4) Other Local Revenue		8600-8799	16,742.50	0.00	-100.0%
5) TOTAL, REVENUES			5,662,832.41	7,047,083.00	24.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,958,888.96	3,596,927.00	21.6%
2) Instruction - Related Services	2000-2999		1,223,275.98	2,068,125.00	69.1%
3) Pupil Services	3000-3999		599,360.85	665,972.00	11.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		190,079.57	171,476.00	-9.8%
8) Plant Services	8000-8999		520,209.55	558,339.00	7.3%
9) Other Outgo	9000-9999	Except 7600-7699	170,000.00	170,000.00	0.0%
10) TOTAL, EXPENDITURES			5,661,814.91	7,230,839.00	27.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,017.50	(183,756.00)	-18,159.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,017.50	(183,756.00)	-18,159.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	635,425.52	636,443.02	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,425.52	636,443.02	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,425.52	636,443.02	0.2%
2) Ending Balance, June 30 (E + F1e)			636,443.02	452,687.02	-28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	529,746.42	354,895.67	-33.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	106,696.60	106,696.60	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(8,905.25)	New

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	6371	CalWORKs for ROCP or Adult Education	174,850.75	0.00
	6391	Adult Education Program	354,895.67	354,895.67
Total, Restricted Balance			529,746.42	354,895.67

# **2022 - 2023 Unaudited Actuals**

## **Fund 12**

### **Child Development Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,780,544.71	9,991,207.00	13.8%
3) Other State Revenue		8300-8599	7,886,888.54	13,410,771.00	70.0%
4) Other Local Revenue		8600-8799	(6,069.21)	0.00	-100.0%
5) TOTAL, REVENUES			16,661,364.04	23,401,978.00	40.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,503,703.69	6,558,018.00	0.8%
2) Classified Salaries		2000-2999	3,356,550.32	3,589,473.00	6.9%
3) Employee Benefits		3000-3999	6,035,148.06	6,029,563.00	-0.1%
4) Books and Supplies		4000-4999	477,519.86	5,141,027.00	976.6%
5) Services and Other Operating Expenditures		5000-5999	533,141.27	722,719.00	35.6%
6) Capital Outlay		6000-6999	281,060.92	1,016,300.00	261.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	749,324.90	654,887.00	-12.6%
9) TOTAL, EXPENDITURES			17,936,449.02	23,711,987.00	32.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,275,084.98)	(310,009.00)	-75.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,290,400.23	0.00	-100.0%
b) Transfers Out		7600-7629	9,037.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,281,362.50	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,006,277.52	(310,009.00)	-130.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	816,606.01	1,822,883.53	123.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			816,606.01	1,822,883.53	123.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			816,606.01	1,822,883.53	123.2%
2) Ending Balance, June 30 (E + F1e)			1,822,883.53	1,512,874.53	-17.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,827,968.74	1,517,959.74	-17.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(5,085.21)	(5,085.21)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	311,701.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,294,718.26		
4) Due from Grantor Government		9290	1,453,932.11		
5) Due from Other Funds		9310	678.53		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,061,028.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	325,615.42		
2) Due to Grantor Governments		9590	120,583.90		
3) Due to Other Funds		9610	64,806.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	727,139.21		
6) TOTAL, LIABILITIES			1,238,145.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,822,883.53		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	8,101,050.49	9,672,276.00	19.4%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	679,494.22	318,931.00	-53.1%
TOTAL, FEDERAL REVENUE			8,780,544.71	9,991,207.00	13.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,890,577.62	8,684,931.00	47.4%
All Other State Revenue	All Other	8590	1,996,310.92	4,725,840.00	136.7%
TOTAL, OTHER STATE REVENUE			7,886,888.54	13,410,771.00	70.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	(7,373.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,303.79	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(6,069.21)	0.00	-100.0%
TOTAL, REVENUES			16,661,364.04	23,401,978.00	40.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,555,410.11	5,623,237.00	1.2%
Certificated Pupil Support Salaries		1200	94,857.02	93,771.00	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	717,238.62	713,378.00	-0.5%
Other Certificated Salaries		1900	136,197.94	127,632.00	-6.3%
TOTAL, CERTIFICATED SALARIES			6,503,703.69	6,558,018.00	0.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,318,537.65	2,454,367.00	5.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	281,593.02	293,432.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	23,687.94	86,558.00	265.4%
Clerical, Technical and Office Salaries		2400	556,955.86	572,175.00	2.7%
Other Classified Salaries		2900	175,775.85	182,921.00	4.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,356,550.32</b>	<b>3,589,473.00</b>	<b>6.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,853,774.03	1,458,438.00	-21.3%
PERS		3201-3202	461,285.30	608,969.00	32.0%
OASDI/Medicare/Alternative		3301-3302	331,336.11	339,407.00	2.4%
Health and Welfare Benefits		3401-3402	2,689,406.39	2,843,053.00	5.7%
Unemployment Insurance		3501-3502	50,082.78	52,864.00	5.6%
Workers' Compensation		3601-3602	297,299.94	305,368.00	2.7%
OPEB, Allocated		3701-3702	20,003.85	19,030.00	-4.9%
OPEB, Active Employees		3751-3752	201,038.09	275,528.00	37.1%
Other Employee Benefits		3901-3902	130,921.57	126,906.00	-3.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,035,148.06</b>	<b>6,029,563.00</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	124,835.38	28,414.00	-77.2%
Materials and Supplies		4300	270,835.83	4,951,225.00	1,728.1%
Noncapitalized Equipment		4400	35,188.40	83,100.00	136.2%
Food		4700	46,660.25	78,288.00	67.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>477,519.86</b>	<b>5,141,027.00</b>	<b>976.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	3,000.00	New
Travel and Conferences		5200	21,446.08	92,260.00	330.2%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,742.53	35,930.00	65.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	113,813.21	130,800.00	14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,714.90	121,875.00	461.3%
Professional/Consulting Services and Operating Expenditures		5800	312,550.46	283,890.00	-9.2%
Communications		5900	41,274.09	54,364.00	31.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>533,141.27</b>	<b>722,719.00</b>	<b>35.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	186,415.40	0.00	-100.0%
Buildings and Improvements of Buildings		6200	84,645.52	186,555.00	120.4%
Equipment		6400	0.00	829,745.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>281,060.92</b>	<b>1,016,300.00</b>	<b>261.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	749,324.90	654,887.00	-12.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>749,324.90</b>	<b>654,887.00</b>	<b>-12.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>17,936,449.02</b>	<b>23,711,987.00</b>	<b>32.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,290,400.23	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,290,400.23</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	9,037.73	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,037.73	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>2,281,362.50</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,780,544.71	9,991,207.00	13.8%
3) Other State Revenue		8300-8599	7,886,888.54	13,410,771.00	70.0%
4) Other Local Revenue		8600-8799	(8,069.21)	0.00	-100.0%
5) TOTAL, REVENUES			16,661,364.04	23,401,978.00	40.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		13,375,666.59	18,214,602.00	36.2%
2) Instruction - Related Services	2000-2999		2,598,677.63	2,720,677.00	4.7%
3) Pupil Services	3000-3999		466,066.45	512,227.00	9.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		749,324.90	654,887.00	-12.6%
8) Plant Services	8000-8999		746,713.45	1,609,594.00	115.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,936,449.02	23,711,987.00	32.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,275,084.98)	(310,009.00)	-75.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,290,400.23	0.00	-100.0%
b) Transfers Out		7600-7629	9,037.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,281,362.50	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,006,277.52	(310,009.00)	-130.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	816,606.01	1,822,883.53	123.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			816,606.01	1,822,883.53	123.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			816,606.01	1,822,883.53	123.2%
2) Ending Balance, June 30 (E + F1e)			1,822,883.53	1,512,874.53	-17.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,827,968.74	1,517,959.74	-17.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(5,085.21)	(5,085.21)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	61,038.82	61,038.82
5059	Child Development: ARP California State Preschool Program One-time Stipend	281,036.69	13,332.69
5066	Child Development: ARP California State Preschool Program - Rate Supplements	124,096.00	124,096.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	32,838.00	0.00
6140	Child Development: Child Care Facilities Revolving Fund	9,467.00	0.00
9010	Other Restricted Local	1,319,492.23	1,319,492.23
Total, Restricted Balance		1,827,968.74	1,517,959.74

# **2022 - 2023 Unaudited Actuals**

## **Fund 13**

## **Child Nutrition Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,947,283.87	23,478,574.00	12.1%
3) Other State Revenue		8300-8599	6,848,680.58	0.00	-100.0%
4) Other Local Revenue		8600-8799	243,515.99	198,494.00	-18.5%
5) TOTAL, REVENUES			28,039,480.44	23,677,068.00	-15.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,197,600.54	7,231,187.00	0.5%
3) Employee Benefits		3000-3999	4,585,114.18	4,719,126.00	2.9%
4) Books and Supplies		4000-4999	10,166,245.84	15,134,218.00	48.9%
5) Services and Other Operating Expenditures		5000-5999	369,159.24	169,970.00	-54.0%
6) Capital Outlay		6000-6999	170,271.92	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	595,656.51	463,740.00	-22.1%
9) TOTAL, EXPENDITURES			23,084,048.23	27,718,241.00	20.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,955,432.21	(4,041,173.00)	-181.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,955,432.21	(4,041,173.00)	-181.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,070,452.51	17,025,884.72	41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,070,452.51	17,025,884.72	41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,070,452.51	17,025,884.72	41.1%
2) Ending Balance, June 30 (E + F1e)			17,025,884.72	12,984,711.72	-23.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,337,309.72	12,306,468.54	-24.7%
c) Committed					
Stabilization Arrangements		9780	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	688,575.00	688,575.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(10,331.82)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,103,221.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	34,587.43		
c) in Revolving Cash Account		9130	1,560.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	49,735.28		
4) Due from Grantor Government		9290	4,805,177.16		
5) Due from Other Funds		9310	3,812.68		
6) Stores		9320	375,944.31		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,374,038.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	199,178.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	148,975.23		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			348,153.49		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			17,025,884.72		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	20,947,283.87	23,478,574.00	12.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,947,283.87	23,478,574.00	12.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	6,848,680.58	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,848,680.58	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	25,843.63	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	89,469.00	41,855.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	128,203.36	156,639.00	22.2%
TOTAL, OTHER LOCAL REVENUE			243,515.99	198,494.00	-18.5%
TOTAL, REVENUES			28,039,480.44	23,677,068.00	-15.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	6,099,810.83	6,143,623.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	878,258.84	859,956.00	-2.1%
Clerical, Technical and Office Salaries		2400	218,201.15	227,608.00	4.3%
Other Classified Salaries		2900	1,329.72	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			7,197,600.54	7,231,187.00	0.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,514,524.49	1,640,839.00	8.3%
OASDI/Medicare/Alternative		3301-3302	546,275.65	500,546.00	-8.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,501,013.63	1,536,500.00	2.4%
Unemployment Insurance		3501-3502	39,469.10	45,743.00	15.9%
Workers' Compensation		3601-3602	230,213.66	209,968.00	-8.8%
OPEB, Allocated		3701-3702	15,356.62	14,595.00	-5.0%
OPEB, Active Employees		3751-3752	194,207.91	209,235.00	7.7%
Other Employee Benefits		3901-3902	544,053.12	561,700.00	3.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,585,114.18</b>	<b>4,719,126.00</b>	<b>2.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	819,208.64	5,895,431.00	619.6%
Noncapitalized Equipment		4400	51,662.17	51,700.00	0.1%
Food		4700	9,295,375.03	9,187,087.00	-1.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,166,245.84</b>	<b>15,134,216.00</b>	<b>48.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,548.39	7,020.00	7.2%
Dues and Memberships		5300	2,519.00	3,000.00	19.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	142,631.92	125,000.00	-12.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,867.81	52,000.00	13.4%
Transfers of Direct Costs		5710	5.50	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	108,972.93	(80,775.00)	-174.1%
Professional/Consulting Services and Operating Expenditures		5800	53,437.33	55,700.00	4.2%
Communications		5900	9,176.36	8,025.00	-12.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>369,159.24</b>	<b>169,970.00</b>	<b>-54.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	170,271.92	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>170,271.92</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	595,656.51	463,740.00	-22.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>595,656.51</b>	<b>463,740.00</b>	<b>-22.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>23,084,048.23</b>	<b>27,718,241.00</b>	<b>20.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,947,283.87	23,478,574.00	12.1%
3) Other State Revenue		8300-8599	6,848,680.58	0.00	-100.0%
4) Other Local Revenue		8600-8799	243,515.99	198,494.00	-18.5%
5) TOTAL, REVENUES			28,039,480.44	23,677,068.00	-15.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		22,149,774.13	27,069,501.00	22.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		595,656.51	463,740.00	-22.1%
8) Plant Services	8000-8999		338,617.59	185,000.00	-45.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,084,048.23	27,718,241.00	20.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,955,432.21	(4,041,173.00)	-181.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,955,432.21	(4,041,173.00)	-181.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,070,452.51	17,025,884.72	41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,070,452.51	17,025,884.72	41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,070,452.51	17,025,884.72	41.1%
2) Ending Balance, June 30 (E + F1e)			17,025,884.72	12,984,711.72	-23.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,337,309.72	12,306,468.54	-24.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	688,575.00	688,575.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(10,331.82)	New



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,765,269.12	9,765,269.12
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	443.46	0.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	900,873.42	.42
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	745,812.72	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	2,383,712.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,541,199.00	2,541,199.00
<b>Total, Restricted Balance</b>		<b>16,337,309.72</b>	<b>12,306,468.54</b>

# **2022 - 2023 Unaudited Actuals**

## **Fund 14**

## **Deferred Maintenance Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(28,277.00)	0.00	-100.0%
5) TOTAL, REVENUES			(28,277.00)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,000.00	742,016.00	3,805.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,000.00	742,016.00	3,805.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(47,277.00)	(742,016.00)	1,469.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(47,277.00)	(742,016.00)	1,469.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	764,015.81	716,738.81	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			764,015.81	716,738.81	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			764,015.81	716,738.81	-6.2%
2) Ending Balance, June 30 (E + F1e)			716,738.81	(25,277.19)	-103.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		0760	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	716,738.81	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	(25,277.19)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	738,595.73		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,641.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			740,236.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	23,497.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			23,497.92		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			716,738.81		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	(28,277.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(28,277.00)	0.00	-100.0%
TOTAL, REVENUES			(28,277.00)	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,000.00	742,016.00	3,805.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,000.00	742,016.00	3,805.3%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,000.00	742,016.00	3,805.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(28,277.00)	0.00	-100.0%
5) TOTAL, REVENUES			(28,277.00)	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,000.00	742,016.00	3,805.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,000.00	742,016.00	3,805.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(47,277.00)	(742,016.00)	1,469.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(47,277.00)	(742,016.00)	1,469.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	764,015.81	716,738.81	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			764,015.81	716,738.81	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			764,015.81	716,738.81	-6.2%
2) Ending Balance, June 30 (E + F1e)			716,738.81	(25,277.19)	-103.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	716,738.81	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(25,277.19)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

# **2022 - 2023 Unaudited Actuals**

## **Fund 17**

### **Other Than Capital Outlay Fund**



**Stockton Unified  
School District**



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,266,418.00	18,638,720.00	-55.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,266,418.00	18,638,720.00	-55.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,266,418.00	18,638,720.00	-55.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	42,266,418.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	42,266,418.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	42,266,418.00	New
2) Ending Balance, June 30 (E + F1e)			42,266,418.00	60,905,138.00	44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	42,266,418.00	60,905,138.00	44.1%
7% Board Approved Additional Reserves	0000	9760	42,266,418.00		
7% Board Approved Additional Reserves	0000	9760		60,905,138.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	42,266,418.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			42,266,418.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			42,266,418.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,266,418.00	18,638,720.00	-55.9%
(a) TOTAL, INTERFUND TRANSFERS IN			42,266,418.00	18,638,720.00	-55.9%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,266,418.00	18,638,720.00	-55.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,266,418.00	18,638,720.00	-55.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,266,418.00	18,638,720.00	-55.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,266,418.00	18,638,720.00	-55.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	42,266,418.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	42,266,418.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	42,266,418.00	New
2) Ending Balance, June 30 (E + F1e)			42,266,418.00	60,905,138.00	44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	42,266,418.00	60,905,138.00	44.1%
7% Board Approved Additional Reserves	0000	9760	42,266,418.00		
7% Board Approved Additional Reserves	0000	9760		60,905,138.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

# **2022 - 2023 Unaudited Actuals**

## **Fund 21**

## **Building Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,767,218.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,358,760.95	515,183.00	-78.2%
5) TOTAL, REVENUES			16,125,978.95	515,183.00	-96.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,163,488.55	1,945,169.00	67.2%
5) Services and Other Operating Expenditures		5000-5999	2,146,218.55	1,315,044.00	-38.7%
6) Capital Outlay		6000-6999	17,914,137.59	29,244,115.00	63.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,223,844.69	32,504,328.00	53.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,097,865.74)	(31,989,145.00)	527.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,097,865.74)	(31,989,145.00)	527.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,344,424.12	97,236,452.84	-16.4%
b) Audit Adjustments		9793	(14,010,105.54)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,334,318.58	97,236,452.84	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,334,318.58	97,236,452.84	-5.0%
2) Ending Balance, June 30 (E + F1e)			97,236,452.84	65,247,307.84	-32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,390,258.78	51,445,504.78	-38.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,846,194.06	13,801,803.06	-0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	100,810,034.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	883,678.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			101,693,712.39		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,447,898.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,361.37		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,457,259.55		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			97,236,452.84		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	13,767,218.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			13,767,218.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,343,626.00	500,048.00	-78.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,134.95	15,135.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,358,760.95	515,183.00	-78.2%
TOTAL, REVENUES			16,125,978.95	515,183.00	-96.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	442,121.04	1,942,301.00	339.3%
Noncapitalized Equipment		4400	721,367.51	2,868.00	-99.6%
TOTAL, BOOKS AND SUPPLIES			1,163,488.55	1,945,169.00	67.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,776,459.36	1,197,363.00	-32.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,361.37	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	360,397.82	117,681.00	-67.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,146,218.55	1,315,044.00	-38.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,784,545.29	29,244,115.00	64.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,978.35	0.00	-100.0%
Equipment Replacement		6500	120,813.95	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,914,137.59	29,244,115.00	63.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,223,844.69	32,504,328.00	53.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,767,218.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,358,760.95	515,183.00	-78.2%
5) TOTAL, REVENUES			16,125,978.95	515,183.00	-96.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		21,221,594.69	32,499,437.00	53.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,250.00	4,891.00	117.4%
10) TOTAL, EXPENDITURES			21,223,844.69	32,504,328.00	53.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(5,097,865.74)	(31,989,145.00)	527.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,097,865.74)	(31,989,145.00)	527.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,344,424.12	97,236,452.84	-16.4%
b) Audit Adjustments		9793	(14,010,105.54)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,334,318.58	97,236,452.84	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,334,318.58	97,236,452.84	-5.0%
2) Ending Balance, June 30 (E + F1e)			97,236,452.84	65,247,307.84	-32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,390,258.78	51,445,504.78	-38.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,846,194.06	13,801,803.06	-0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	83,390,258.78	51,445,504.78
Total, Restricted Balance		83,390,258.78	51,445,504.78

# **2022 - 2023 Unaudited Actuals**

## **Fund 25**

## **Capital Facilities Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,458,312.27	3,624,828.00	4.8%
5) TOTAL, REVENUES			3,458,312.27	3,624,828.00	4.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	28,000.00	New
5) Services and Other Operating Expenditures		5000-5999	76,031.98	801,233.00	953.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,615,000.00	2,621,640.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,691,031.98	3,450,873.00	28.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			767,280.29	173,955.00	-77.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,267,280.29	673,955.00	-46.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,727,086.99	6,994,367.28	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,727,086.99	6,994,367.28	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,727,086.99	6,994,367.28	22.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,493,790.60	5,167,745.60	15.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,500,576.68	2,500,576.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,418,958.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	78,044.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,997,002.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,635.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,635.47		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,994,367.28		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	203,387.00	47,120.00	-76.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,477,841.87	3,400,000.00	130.1%
Other Local Revenue					
All Other Local Revenue		8699	1,777,083.40	177,708.00	-90.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,458,312.27	3,624,828.00	4.8%
TOTAL, REVENUES			3,458,312.27	3,624,828.00	4.8%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	28,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	28,000.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	588,165.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,031.98	213,068.00	180.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,031.98	801,233.00	953.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,275,000.00	1,361,640.00	6.8%
Other Debt Service - Principal		7439	1,340,000.00	1,260,000.00	-6.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,615,000.00	2,621,640.00	0.3%
TOTAL, EXPENDITURES			2,691,031.98	3,450,873.00	28.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,458,312.27	3,624,828.00	4.8%
5) TOTAL, REVENUES			3,458,312.27	3,624,828.00	4.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		76,031.98	829,233.00	990.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,615,000.00	2,621,640.00	0.3%
10) TOTAL, EXPENDITURES			2,691,031.98	3,450,873.00	28.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			767,280.29	173,955.00	-77.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,267,280.29	673,955.00	-46.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,727,086.99	6,994,367.28	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,727,086.99	6,994,367.28	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,727,086.99	6,994,367.28	22.1%
2) Ending Balance, June 30 (E + F1e)			6,994,367.28	7,668,322.28	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,493,790.60	5,167,745.60	15.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,500,576.68	2,500,576.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	4,493,790.60	5,167,745.60
Total, Restricted Balance		4,493,790.60	5,167,745.60

# **2022 - 2023 Unaudited Actuals**

## **Fund 40**

## **Capital Outlay Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	861,696.00	New
4) Other Local Revenue		8600-8799	179,097.00	160,320.00	-10.5%
5) TOTAL, REVENUES			179,097.00	1,022,016.00	470.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	175,531.50	327,112.00	86.4%
3) Employee Benefits		3000-3999	106,666.24	222,513.00	108.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	957,831.27	661,880.00	-30.9%
6) Capital Outlay		6000-6999	576,140.74	1,029,090.00	78.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,816,169.75	2,240,595.00	23.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,637,072.75)	(1,218,579.00)	-25.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,200,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,562,927.25	(1,218,579.00)	-116.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,625,307.23	13,188,234.48	134.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,625,307.23	13,188,234.48	134.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,625,307.23	13,188,234.48	134.4%
2) Ending Balance, June 30 (E + F1e)			13,188,234.48	11,969,655.48	-9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,495,444.89	9,684,916.89	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,692,789.59	2,284,738.59	-15.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,243,945.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	74,932.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,518,877.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	494,867.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	835,776.16		
6) TOTAL, LIABILITIES			1,330,643.26		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			13,188,234.48		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	861,696.00	New
TOTAL, OTHER STATE REVENUE			0.00	861,696.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	179,097.00	160,320.00	-10.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			179,097.00	160,320.00	-10.5%
TOTAL, REVENUES			179,097.00	1,022,016.00	470.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	88,309.81	166,010.00	88.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	10,181.00	New
Clerical, Technical and Office Salaries		2400	87,221.69	150,921.00	73.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			175,531.50	327,112.00	86.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	42,333.30	97,120.00	129.4%
OASDI/Medicare/Alternative		3301-3302	13,222.21	25,161.00	90.3%
Health and Welfare Benefits		3401-3402	42,122.46	78,088.00	85.4%
Unemployment Insurance		3501-3502	877.67	233.00	-73.5%
Workers' Compensation		3601-3602	5,225.57	11,945.00	128.6%
OPEB, Allocated		3701-3702	412.03	959.00	132.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	2,473.00	5,638.00	128.0%
Other Employee Benefits		3901-3902	0.00	3,369.00	New
TOTAL, EMPLOYEE BENEFITS			106,666.24	222,513.00	108.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	929,613.77	481,514.00	-48.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,217.50	180,366.00	539.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			957,831.27	661,880.00	-30.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	498,553.35	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	77,587.39	1,029,090.00	1,226.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			576,140.74	1,029,090.00	78.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,816,169.75	2,240,595.00	23.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	9,200,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,200,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,200,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23	2023-24	Percent Difference
			Unaudited Actuals	Budget	
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	861,696.00	New
4) Other Local Revenue		8600-8799	179,097.00	160,320.00	-10.5%
5) TOTAL, REVENUES			179,097.00	1,022,016.00	470.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,813,744.75	2,238,170.00	23.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,425.00	2,425.00	0.0%
10) TOTAL, EXPENDITURES			1,816,169.75	2,240,595.00	23.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,637,072.75)	(1,218,579.00)	-25.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,200,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,562,927.25	(1,218,579.00)	-116.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,625,307.23	13,188,234.48	134.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,625,307.23	13,188,234.48	134.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,625,307.23	13,188,234.48	134.4%
2) Ending Balance, June 30 (E + F1e)			13,188,234.48	11,969,655.48	-9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,495,444.89	9,684,916.89	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,692,789.59	2,284,738.59	-15.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	10,495,444.89	9,684,916.89
Total, Restricted Balance		10,495,444.89	9,684,916.89

# **2022 - 2023 Unaudited Actuals**

## **Fund 51**

## **Bond Interest Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	283,057.04	212,210.00	-25.0%
4) Other Local Revenue		8600-8799	41,396,626.19	17,982,820.00	-56.6%
5) TOTAL, REVENUES			41,679,683.23	18,195,030.00	-56.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	36,396,556.69	17,125,030.00	-52.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,396,556.69	17,125,030.00	-52.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,283,126.54	1,070,000.00	-79.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,070,000.00	1,070,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,070,000.00)	(1,070,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,213,126.54	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,679,596.37	39,909,695.85	191.7%
b) Audit Adjustments		9793	22,016,972.94	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			35,696,569.31	39,909,695.85	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,696,569.31	39,909,695.85	11.8%
2) Ending Balance, June 30 (E + F1e)			39,909,695.85	39,909,695.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,526,818.91	17,526,818.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,382,876.94	22,382,876.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	40,588,622.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	992,006.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			41,580,628.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,670,933.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,670,933.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			39,909,695.85		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	283,057.04	212,210.00	-25.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			283,057.04	212,210.00	-25.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	36,888,251.99	15,315,033.00	-58.5%
Unsecured Roll		8612	2,840,572.28	1,660,717.00	-41.5%
Prior Years' Taxes		8613	(80.47)	0.00	-100.0%
Supplemental Taxes		8614	1,240,887.39	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	426,995.00	621,130.00	45.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	385,940.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,396,626.19	17,982,820.00	-56.6%
TOTAL, REVENUES			41,679,683.23	18,195,030.00	-56.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	17,577,488.52	3,900,000.00	-77.8%
Bond Interest and Other Service Charges		7434	18,819,068.17	8,194,088.00	-56.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	5,030,942.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,396,556.69	17,125,030.00	-52.9%
TOTAL, EXPENDITURES			36,396,556.69	17,125,030.00	-52.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,070,000.00	1,070,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,070,000.00	1,070,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,070,000.00)	(1,070,000.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	283,057.04	212,210.00	-25.0%
4) Other Local Revenue		8600-8799	41,396,626.19	17,982,820.00	-56.6%
5) TOTAL, REVENUES			41,679,683.23	18,195,030.00	-56.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	36,396,556.69	17,125,030.00	-52.9%
10) TOTAL, EXPENDITURES			36,396,556.69	17,125,030.00	-52.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			5,283,126.54	1,070,000.00	-79.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,070,000.00	1,070,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,070,000.00)	(1,070,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,213,126.54	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,679,596.37	39,909,695.85	191.7%
b) Audit Adjustments		9793	22,016,972.94	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			35,696,569.31	39,909,695.85	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,696,569.31	39,909,695.85	11.8%
2) Ending Balance, June 30 (E + F1e)			39,909,695.85	39,909,695.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,526,818.91	17,526,818.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,382,876.94	22,382,876.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	17,526,818.91	17,526,818.91
Total, Restricted Balance			17,526,818.91	17,526,818.91

# **2022 - 2023 Unaudited Actuals**

## **Fund 56**

## **Debt Services Fund**



**Stockton Unified  
School District**



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,419.00	18,313.00	-71.1%
5) TOTAL, REVENUES			63,419.00	18,313.00	-71.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			63,419.00	18,313.00	-71.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,070,000.00	1,070,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,133,419.00	1,088,313.00	-4.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,918,710.23	18,052,129.23	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,918,710.23	18,052,129.23	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,918,710.23	18,052,129.23	6.7%
2) Ending Balance, June 30 (E + F1e)			18,052,129.23	19,140,442.23	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,714.00	92,027.00	24.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,978,415.23	19,048,415.23	6.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,081,941.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	10,945,634.31		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,553.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,052,129.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			18,052,129.23		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	63,419.00	18,313.00	-71.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			63,419.00	18,313.00	-71.1%
TOTAL, REVENUES			63,419.00	18,313.00	-71.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>					
			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,070,000.00	1,070,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,070,000.00	1,070,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,070,000.00	1,070,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,419.00	18,313.00	-71.1%
5) TOTAL, REVENUES			63,419.00	18,313.00	-71.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			63,419.00	18,313.00	-71.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,070,000.00	1,070,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,133,419.00	1,088,313.00	-4.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,918,710.23	18,052,129.23	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,918,710.23	18,052,129.23	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,918,710.23	18,052,129.23	6.7%
2) Ending Balance, June 30 (E + F1e)			18,052,129.23	19,140,442.23	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,714.00	92,027.00	24.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,978,415.23	19,048,415.23	6.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	73,714.00	92,027.00
Total, Restricted Balance		73,714.00	92,027.00

# **2022 - 2023 Unaudited Actuals**

## **Fund 67**

## **Self-Insurance Fund**



**Stockton Unified  
School District**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	11,501.00	New
4) Other Local Revenue		8600-8799	24,788,210.10	18,616,725.00	-24.9%
5) TOTAL, REVENUES			24,788,210.10	18,628,226.00	-24.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	162,826.10	237,048.00	45.6%
3) Employee Benefits		3000-3999	(1,026,160.73)	134,662.00	-113.1%
4) Books and Supplies		4000-4999	0.00	38,949.00	New
5) Services and Other Operating Expenses		5000-5999	17,015,370.71	15,433,698.00	-9.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,152,036.08	15,844,357.00	-1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,636,174.02	2,783,869.00	-67.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			8,636,174.02	2,783,869.00	-67.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,426,491.70	57,062,665.72	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,426,491.70	57,062,665.72	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,426,491.70	57,062,665.72	17.8%
2) Ending Net Position, June 30 (E + F1e)			57,062,665.72	59,846,534.72	4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	57,062,665.72	59,846,534.72	4.9%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	84,733,659.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	529.19		
d) with Fiscal Agent/Trustee		9135	767,270.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	816,056.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	75.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			86,317,589.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	24,459,975.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,332,948.67		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	2,462,000.00		
7) TOTAL, LIABILITIES			29,254,924.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			57,062,665.72		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	11,501.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	11,501.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,856,469.00	514,271.00	-72.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/Contributions		8674	22,727,216.13	18,096,256.00	-20.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	204,524.97	6,198.00	-97.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,788,210.10	18,616,725.00	-24.9%
TOTAL, REVENUES			24,788,210.10	18,628,226.00	-24.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	44,471.36	88,986.00	100.1%
Clerical, Technical and Office Salaries		2400	118,354.74	148,062.00	25.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			162,826.10	237,048.00	45.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	.97	0.00	-100.0%
PERS		3201-3202	40,972.66	46,004.00	12.3%
OASDI/Medicare/Alternative		3301-3302	13,980.48	19,608.00	40.3%
Health and Welfare Benefits		3401-3402	4,919.16	23,687.00	381.5%
Unemployment Insurance		3501-3502	901.58	1,227.00	36.1%
Workers' Compensation		3601-3602	5,367.54	7,992.00	48.9%
OPEB, Allocated		3701-3702	486.96	638.00	31.0%
OPEB, Active Employees		3751-3752	2,492.76	11,899.00	377.3%
Other Employee Benefits		3901-3902	(1,095,282.84)	23,607.00	-102.2%
TOTAL, EMPLOYEE BENEFITS			(1,026,160.73)	134,662.00	-113.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,815.00	New
Noncapitalized Equipment		4400	0.00	36,134.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	38,949.00	New
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	78.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,992,806.98	5,433,231.00	-9.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,344.34	454,569.00	546.2%
Transfers of Direct Costs - Interfund		5750	0.00	8,680.00	New
Professional/Consulting Services and					
Operating Expenditures		5800	10,952,219.39	9,536,765.00	-12.9%
Communications		5900	0.00	375.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,015,370.71	15,433,698.00	-9.3%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,152,036.08	15,844,357.00	-1.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	11,501.00	New
4) Other Local Revenue		8600-8799	24,788,210.10	18,616,725.00	-24.9%
5) TOTAL, REVENUES			24,788,210.10	18,628,226.00	-24.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		16,152,036.08	15,844,357.00	-1.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Excepl 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			16,152,036.08	15,844,357.00	-1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,636,174.02	2,783,869.00	-67.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			8,636,174.02	2,783,869.00	-67.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,426,491.70	57,062,665.72	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,426,491.70	57,062,665.72	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,426,491.70	57,062,665.72	17.8%
2) Ending Net Position, June 30 (E + F1e)			57,062,665.72	59,846,534.72	4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	57,062,665.72	59,846,534.72	4.9%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00