

**Calaveras Unified School District
First Interim Report for Fiscal Year 2023-2024
Executive Summary**

Board of Trustees

Sherri Reusche, Board President

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Administration

Mark Campbell, Superintendent

Elaine Neilsen, Chief Business Official

December 12, 2023

Introduction:

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), First Interim Report for Fiscal Year 2023-2024. It is to assist the public in understanding the information being reported on the SACS forms.

Education Code requires districts to submit reports to the Calaveras County Office of Education (CCOE) twice a year. This report is referred to as "Interim Reports." The First Interim Financial Report shall reflect changes to the budget through October 31, 2023, the Second Interim Financial Report shall reflect changes to the budget through January 31, 2024.

For each interim report, the District must use the multi-year projections to certify one of the following:

- Positive Certification: The District WILL MEET their financial obligations for the current and two subsequent fiscal years.
- Qualified Certification: The District MAY NOT MEET their financial obligations for the current and two subsequent fiscal years.
- Negative Certification: The District WILL BE UNABLE TO MEET their financial obligations for the remainder of the current year or subsequent fiscal year based upon current projections (not meeting reserves in the current year or negative fund balance in any year).

Calaveras Unified School District is filing a Qualified Certification.

FINANCIAL REPORT INFORMATION:

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund 01 General Fund 2023-2024 First Interim Financial Report Summary:

	Unrestricted Programs	Restricted Programs	Combined Programs
Beginning Balance, July 1, 2023	\$3,774,057.36	\$6,340,465.58	\$10,114,522.94
Revenues	\$35,454,254.89	\$8,485,515.13	\$43,939,770.02
Expenditures	\$25,016,363.09	\$24,014,656.80	\$49,031,019.89
Contributions	(\$11,953,897.49)	\$11,953,897.49	\$0.00
Increase (Decrease)	(\$1,516,005.69)	(\$3,575,244.18)	(\$5,091,249.87)
Projected Ending Balance, June 30, 2024	\$2,258,051.67	\$2,765,221.40	\$5,023,273.07

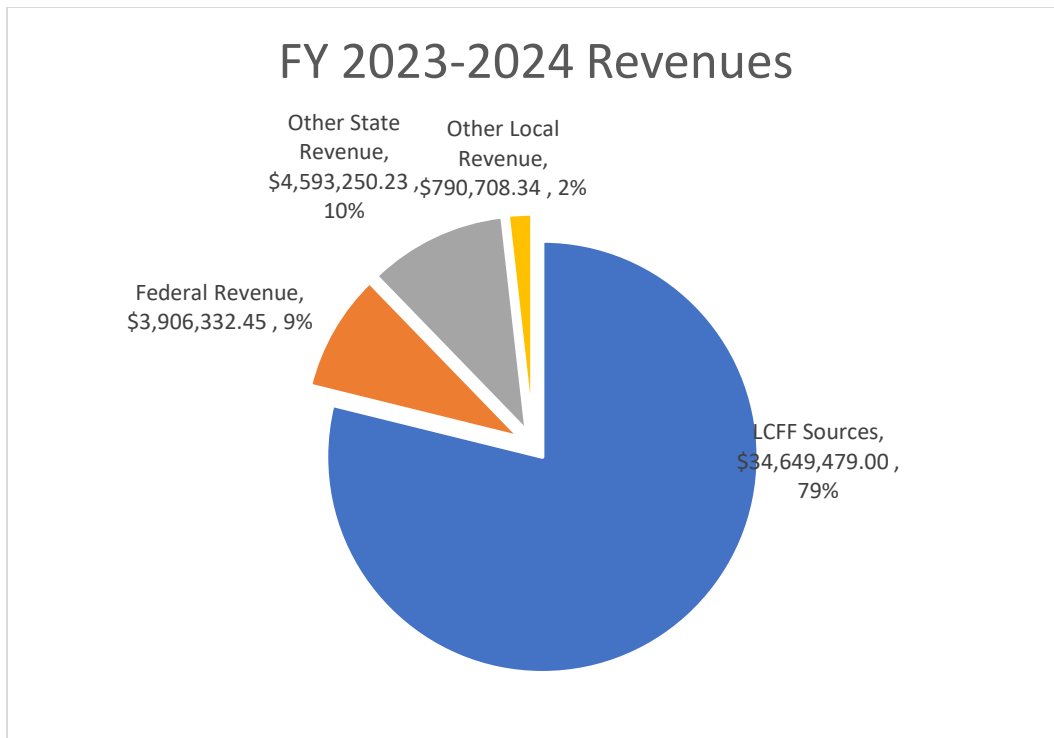
GENERAL FUND (Fund 01): The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.

General Fund, Unrestricted: General Fund, Unrestricted, is to account for programs and activities that are funded with unrestricted revenues.

General Fund, Restricted: General Fund, Restricted, is to account for programs and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

GENERAL FUND REVENUES

Projected general fund revenues for fiscal year 2023-2024 are \$43,939,770.02.



Below graph illustrates the various funding sources and the level of funding received in the General Fund.

	2023-2024 Adopted Budget	%	2023-2024 First Interim	%
LCFF Sources	\$34,649,479.00	80.83%	\$34,649,479.00	78.86%
Federal Revenue	\$3,081,612.39	7.19%	\$3,906,332.45	8.89%
Other State Revenue	\$4,359,423.55	10.17%	\$4,593,250.23	10.45%
Other Local Revenue	\$775,392.25	1.81%	\$790,708.34	1.80%
Total Revenue	\$42,865,907.19	100.00%	\$43,939,770.02	100.00%

LCFF Source (Object 8010-8099): \$34,649,479.00 (Unrestricted \$36,649,479.00; Restricted \$.00)

LCFF revenue source represents 78.86% of the total General Fund Revenues. It is the prime revenue component of the District’s total revenue sources.

This represents the Propositions 98 education funding including the Principal Apportionment (P2 Average Daily Attendance) and property taxes. There will continue to be a relation between the LCFF calculation and the amount of property taxes a district receives.

Federal Revenues (Object 8100-8299): \$3,906,332.45 (Unrestricted 0.00; Unrestricted \$3,906,332.45)

Federal Revenue represents 8.89% of the total General Fund revenues. It includes funding for; Every Student Succeeds Act (ESSA) which includes Title I \$1,775,622.49, Title II \$114,916.00, Title III \$50,478.28, Title IV \$305,028.97, and Title V \$115,151.59. CSI \$764,291.41, Special Education \$95,892.00, CTE \$37,073.00 and Federal CARES and ESSER one-time funding of \$647,878.71.

The 2023-2024 1st Interim increase totaled \$824,72.06 and they are Title I Carryover \$564,643.06, Title III Carryover \$738.00, Title IV Carryover \$148,726.88 ESSER funds increased \$14,720.12 and Special Ed increase \$95,892.00.

Other State Revenue (Object 8300-8599): \$4,593,250.23 (Unrestricted \$550,727.42; Restricted \$4,042,522.81)

Other State Revenue makes up 10.45% of the General Fund revenues. The unrestricted funds are Lottery \$439,291.42, mandated cost block grant, \$111,436.00. Restricted Other State Revenue includes Restricted Lottery \$173,128.00, ELOP \$1,256,895.00, Universal PreK \$163,230.40, SPED Grant \$332,131.00, Arts, Music and Instructional Materials Grant \$179,012.00, CTE \$717,168.41, Classified Summer Assistance \$82,524 and Other State Grants \$4,562.00. One of the largest of the revenues is the offset for STRS on Behalf \$1,133,872.00.00. The STRS on Behalf is driven by a calculation that is run with software and the expenses equals this revenue offset. It is not a true revenue that we can spend, it is a STRS Creditable Compensation Calculation required by the state. This is offset by expenditures, so it is neutral to the budget though it does increase total revenue.

The total 2023-2024 1st Interim increase \$233,826.68 and they are Mental Health \$124,712.00, Arts & Music One-time Grant increased \$179,012.00, Child Nutrition decrease \$99,657.32, Summer Assistant Program \$25,198.00, and Other State Grant increase \$4,562.00.

Other Local Revenue (Object 8600-8799): \$790,708.34 (Unrestricted \$254,048.47; Restricted \$536,659.87)

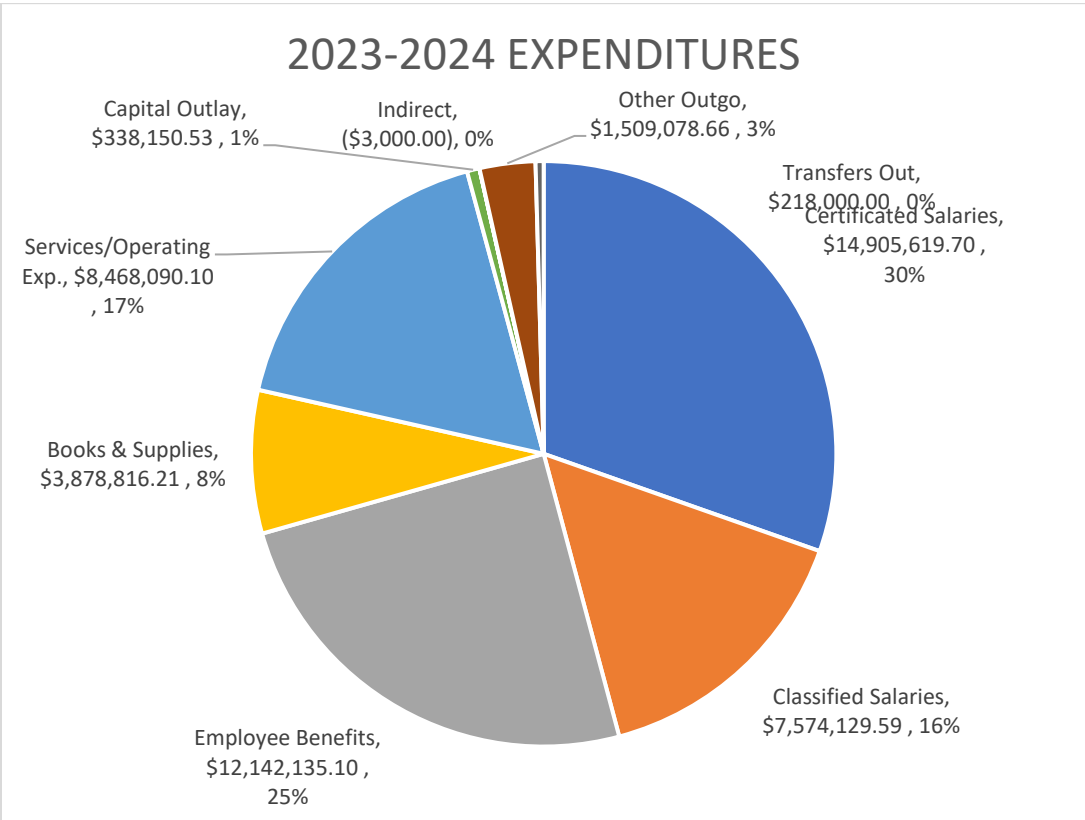
Other Local Revenue represents 1.80% of the total General Fund revenues. Unrestricted local revenues come from pooled interest earned, transportation fees, rentals and small miscellaneous items. Restricted local revenue come from site donations and MAA revenue.

The total 2023-2024 1st Interim increases \$15,316.09 and they are Transportation Fees \$8,667.09, Summer Swim Increase \$4,574.00, and Donations increase \$2,0275.00.

GENERAL FUND EXPENDITURES

Throughout the year, expenditures are monitored and revised each month. The District's total general fund expenditures is \$49,031,019.99. The following graph shows the expenses by major expenditure categories.

	2023-2024 Adopted Budget	%	2023-2024 First Interim	%
Certificated Salaries	\$15,039,307.41	30.68%	\$14,905,619.70	30.40%
Classified Salaries	\$7,946,315.53	16.21%	\$7,574,129.59	15.45%
Employee Benefits	\$12,530,558.85	25.57%	\$12,142,135.10	24.76%
Books & Supplies	\$4,027,385.19	8.22%	\$3,878,816.21	7.91%
Services/Operating Exp.	\$7,784,429.91	15.88%	\$8,468,090.10	17.27%
Capital Outlay	\$331,374.44	0.68%	\$338,150.63	0.69%
Other Outgo	\$1,135,525.66	2.32%	\$1,506,078.66	3.07%
Transfers Out	\$218,000.00	0.44%	\$218,000.00	0.44%
Total Expenditures	\$49,012,896.99	100.00%	\$49,031,019.99	100.00%



Certificated Salaries (Object 1000-1999): \$14,905,619.70 (Unrestricted \$9,914,915.09; Restricted \$4,990,704.61)

Certificated salaries including administrative staff are positions that required a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 30.40% of the total

General Fund expenditures; 66.52% of the total certificated positions are funded by the unrestricted funds and 33.48% of the total positions are funded by restricted funds.

Classifies Salaries (Object 2000-2999): \$7,574,129.59 (Unrestricted \$4,401,559.94; Restricted \$3,172,569.65)

Classified salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are Administrative Assistant, School Secretaries, District Office Staff, Paraprofessionals, Special Education Paraprofessionals, Maintenance, Custodians and Grounds. Food service staff is paid with Fund 13, Child Nutrition Funds. Classified salaries represent 15.45% of the total General Fund expenditures. 58.11% of the Classified salaries is funded with unrestricted funds and 41.89% is funded with restricted funds.

Employee Benefits (Objects 3000-3999): \$12,142,135.10 (Unrestricted \$6,822,943.67; Restricted \$5,319,191.43)

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare. It is 24.76% of the total General Fund expenditures. The STRS on Behalf payments are included in STRS Retirement. This is offset by revenue, so it is neutral to the budget through it does increase the total expenditures.

Education is a people business. It takes people to teach students. Therefore, the biggest expenses for the district are salaries and benefits. Total compensation of employees in the district is \$34,621,884.39 representing 70.61% of total expenses. When comparing unrestricted total compensation to restricted, 61.06% is unrestricted and 38.94% is restricted.

Books and Supplies (Object 4000-4999) \$3,878,816.21 (Unrestricted \$762,050.10; Restricted \$3,116,766.11)

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment. It is 7.91% of the total expenditures. When comparing unrestricted to restricted, 19.65% is unrestricted and 80.35% is restricted.

Services and Other Operating Expenditures (Object 5000-5999): \$8,468,090.10 (Unrestricted \$2,904,098.91; Restricted \$5,563,991.19)

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures. It is 17.27% of the total expenditures. 34.29% of services and other operating expenditures are from unrestricted funds and 65.71% are from restricted funds.

Capital Outlay (Object 6000-6499): \$338,150.53 (Unrestricted \$0.00; Restricted \$338,150.53)

This category is to account for any capital outlay expenses which are expenses greater than \$5,000. Capital Outlay is 0.69% of total expenditures.

Other Outgo/Transfers of Indirect Costs (Object 74000-7499): \$1,506,078.66 (Unrestricted \$242,841.00; Restricted \$1,263,237.66)

This category is to account for the payments to Calaveras County Office of Education for Special Education and Principal and Interest on loan payments. Other Outgo is 3.07% of total expenditures.

Transfers Out (Object 7600-7629): \$218,000.00 (Unrestricted \$218,000.00; Restricted \$0)

This category is to account for the transfer of \$218,000.00 to Fund 25, Developer Fees. Transfers Out is 0.44% of total expenditures.

ANALYSIS OF ENDING FUND BALANCE

As the District projects, the ending balance for the general fund balance at June 30, 2024 is \$5,023,273.07. Of that amount, \$2,765,221.40 is restricted. The required 3% reserve for economic uncertainties is \$1,464,390.60.

	2023-2024	2023-2024
Components of Fund Balance:	Original Budget	Projected Budget
Non-Spendable: Revolving Cash		
Revolving Cash	\$20,000.00	\$20,000.00
Prepaid Items	\$0.00	\$0.00
Restricted Balances		
Lottery, Restricted	\$152,597.94	\$152,597.94
Educator Effectiveness	\$253,225.81	\$222,322.05
SPED Early Intervention PreSchool Grant	\$72,787.33	\$72,787.33
Expanded Learning Opportunities (ELOP)	\$1,436,731.60	\$1,436,231.60
Arts, Music & Instructional Materials Discretionary Block Grant	\$0.00	\$109,012.00
Classified Professional Development	\$17,550.21	\$17,550.21
Learning Recovery Emergency Block Grant	\$360,702.99	\$0.00
Expanded Learning Opportunities (ELOG)	\$747.72	\$747.72
Student Activities	\$350,689.67	\$350,689.67
MAA Activites	\$403,282.88	\$403,282.88
Assigned		
Lottery, Unrestricted	\$0.00	\$0.00
EPA Reserve	\$27,731.12	\$24,805.26
3% Economic Uncertainties	\$871,484.87	\$1,464,390.60
Unassigned/Unappropriated	\$1.00	\$748,855.81
Total Components	\$3,967,533.14	\$5,023,273.07

MULTI-YEAR PROJECTIONS

This Multi-Year Projection, a required component of the First Interim Financial Report, demonstrates the requirement that the District will meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicates the District’s ability to maintain the required 4% reserve for economic uncertainties for the current and subsequent two years. The Multi-Year Projection for the

2022-2023 First Interim Financial Report has been created using FCMAT's Projection Pro software, utilizing recommendations from the School Service's of California's Dartboard; Calaveras County Office of Education Common Message and Fiscal Crisis Management Assistance Team's (FCMAT)LCFF calculator.

For Fiscal Year 2023-24

- ADA is decreasing, using "hold Harmless" Prior Year
 - Enrollment is 2,858, (Original Budget 2,858)
 - Projected P-2 ADA 2,543.22 (Original Budget 2,543.22)
 - Funded P-2 ADA 2,699.10(Original Budget 2,699.10)
- COLA factor 8.22% (SSC Dartboard) (No Change from Original Budget)
- Funded COLA 8.22% (SSC Dartboard) (Original Budget 8.22%)
- Step and Column for certificated and classified staff included
- 5.1% Salary Increase
- H&W levels are estimated with the no cap increases.
- Unduplicated Count is 1,407 (Original Budget 1,407)
- STRS Rate19.10%; PERS Rate 26.68%

For Fiscal Year 2024-25

- ADA is decreasing, using "hold Harmless" Prior Year
 - Enrollment is 2,897, (Original Budget 2,897)
 - Projected P-2 ADA 2,578.33 (Original Budget 2,578.33)
 - Funded P-2 ADA 2,640.39 (Original Budget 2,640.39)
- COLA factor 1.00% (Original Budget 3.94%)
- Funded COLA 1.00% (Original Budget 3.94)
- Step and Column for certificated and classified staff included
- 5.1% Salary Increase
- H&W levels are estimated, with no cap increases.
- Unduplicated Count is 1,426 (Original Budget 1.426)
- STRS Rate19.10%; PERS Rate 27.70%

For Fiscal Year 2025-26

- ADA is decreasing, using "hold Harmless" Prior Year
 - Enrollment is 2,909, (Original Budget 2,909)
 - Projected P-2 ADA 2,589.01 (Original Budget 2,589.01)
 - Funded P-2 ADA 2,606.89 (Original Budget 2,606.89)
- COLA factor 3.29% (SSC Dartboard) (No Change from Original Budget)
- Funded COLA 3.29% (SSC Dartboard) (No Change from Original Budget)
- Step and Column for certificated and classified staff included
- H&W levels are estimated, with no cap increases.
- Unduplicated Count is 1,432 (Original Budget 1,432)
- STRS Rate19.10%; PERS Rate 28.30%

The following multi-year assumptions chart is a blend of School Services of California (SSC) recommendations and the LCFF estimator presented by the Fiscal Crisis Management Assistance Team (FMAT).

Factors for the Multi-Year Projections	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026
Statutory COLA	8.22%	1.00%	3.29%
Funded COLA	8.22%	1.00%	3.29%
Enrollment (Cal Pads)	2,858	2,897	2,909
P-2 ADA	2,543.22	2,578.33	2,589.01
Funded P-2 ADA	2,699.10	2,640.39	2,606.89
STRS	19.10%	19.10%	19.10%
PERS	26.680%	27.700%	28.300%

Total General Fund (Unrestricted/Restricted)	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026
Total Revenue	\$43,939,770.02	\$40,301,448.92	\$41,024,106.82
Total Expenditures	\$49,031,019.89	\$45,147,003.36	\$45,419,057.69
Net Increase/(Decrease)	(\$5,091,249.87)	(\$4,845,554.44)	(\$4,394,950.87)
Beginning Balance	\$10,114,522.94	\$5,023,273.07	\$177,718.63
Ending Balance	\$5,023,273.07	\$177,718.63	(\$4,217,232.24)
Revolving Fund	\$20,000.00	\$20,000.00	\$20,000.00
Legally Restricted	\$2,765,221.40	\$3,283,106.31	\$4,261,227.29
Assigned	\$24,805.26	\$0.00	\$0.00
Required 3% Reserve	\$1,464,390.60	\$1,354,410.10	\$1,362,571.73
Unassigned Fund Balance	\$748,855.81	(\$4,479,797.78)	(\$9,861,031.26)

Projected Ending Balance for FY 2023-2024 is \$5,023,273.07 with \$2,785,221.40 reserved for the Revolving Fund and Restricted Funds. The reserve for Economic Uncertainties for FY 2023-2024 is projected to be \$1,464,390.60, 3.0%. The unassigned amount is \$748,855.81.

Projected Ending Balance for FY 2024-2025 is \$177,718.63 with \$3,303,103.31 reserved for the Revolving Fund and Restricted Funds. The reserve for Economic Uncertainties for FY 2024-2025 is projected to be \$1,354,410.10, 3.0%. The unassigned amount is negative \$4,479,797.78.

Projected Ending Balance for FY 2025-2026 is negative \$9,861,031.26 with \$4,281,227.29 reserved for the Revolving Fund and Restricted Funds. The reserve for Economic Uncertainties for FY 2025-2023 is projected to be \$1,364,571,73, 3.0%. The unassigned amount is negative \$9,861,031.26.

OTHER FUNDS

Child Development Fund 12

This fund is used to account separately for federal, state, and local revenues and expenditures to operate the Child Development Program. Fund 12 for fiscal year 2023-2024 is estimated to have an ending balance of \$28,550.44.

Child Nutrition Fund 13

This fund is used to account separately for federal, state, and local revenues and expenditures to operate the Nutrition Services Program. Fund 13 for fiscal year 2023-2024 is estimated to have an ending balance of \$767,818.70.

Deferred Maintenance Fund 14

This fund is used to account separately for the transfer in of revenue from the general fund and interest received and expenditures for Deferred Maintenance projects. Fund 14 for fiscal year 2023-2024 had a net decrease of \$192,264.45 and ending with the fund balance of \$88,841.90.

Capital Facilities Fund 25

This fund is used to account separately for developer fees and interest. Fund 25 for fiscal year 2023-2024 had a net decrease of \$218,531.26 and ending with a fund balance of \$1,743.01.

Special Reserve Fund for Capital Outlay Projects Fund 40

This fund is used to account separately for various sources of revenue received such as sale of property. Fund 40 for fiscal year 2022-2023 had a net increase of 1,000.00 and ended with a fund balance of \$103,779.23.

Bond Interest and Redemption Fund 51

This fund is maintained by the Calaveras Treasurer's Office and Calaveras County Office of Education. The treasurer makes all the necessary postings of property taxes and repayments of any bond obligations the district has. Fund 51 ended with a fund balance of \$4,625,341.05.

Bond Interest and Redemption Fund 52

This Fund is maintained by the Calaveras Treasurer's Office and Calaveras County Office of Education. The treasurer makes all the necessary postings of property taxes and repayment of any bond obligations that the district has. Fund 52 is ending with a fund balance of \$625,116.51.

FISCAL PRESSURES AND CONCERS

The District is working on a Reduction plan approved by the Board in September 2023. This plan includes Certificated and Classified positions that are vacant to be closed in 2023-2024. In 2024-2025 a reduction of 16 Teachers and 1 Administrator are planned. Other reductions are planned for Gas cards and ACSA dues will be reduced.

The 1.00% COLA has increased the need for more reductions. The change from 3.94% at Budget adoption to the 1.00% COLA reduced the LCFF revenue by \$996,799.00 at First Interim in fiscal year 2024-2025.

The multi-year projection reduces the revenue and expenditures for one-time money but increase costs for STRS and PERS, and Special Education, is an on-going problem for all school districts. The governor is recommending the LEA's control expenditures to include:

1. Accurate position Control
2. Avoidance of excessive settlements at the bargaining table
3. Commitments to maintain existing programs before adding new ones.

The District is filing a Qualified Certification for the current year and two subsequent years.

SUMMARY

As the District projects ending the year with the required 3% reserves, staff recommends approval of the District's First Interim Financial Report for 2023-2024 as presented.

FUND FINANCIAL STATEMENTS

CALAVERAS UNIFIED SCHOOL DISTRICT								
GENERAL FUND, FUND 01								
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE								
FIRST INTERIM FINANCIAL REPORT FISCAL YEAR 2023-2024								
	2022-2023	2023-2024	2023-2024	2023-2024			2023-2024	
	Actual	New Adopted Budget	Revised Budget	Year-to-Date Actuals	% Used		Encumbrances	Balance
	A	B	C	D			D	E
A. REVENUES								
LCFF SOURCES	32,039,588.41	34,649,479.00	34,649,479.00	5,021,483.00	14.49%		0.00	29,627,996.00
FEDERAL REVENUE	6,553,828.22	3,081,612.39	3,906,332.45	2,964,148.98	75.88%		0.00	942,183.47
OTHER STATE REVENUE	8,392,608.38	4,359,423.55	4,593,250.23	2,279,082.69	49.62%		0.00	2,314,167.54
OTHER LOCAL REVENUE	1,635,111.95	775,392.25	790,708.34	289,648.03	36.63%		0.00	501,060.31
TOTAL REVENUES	48,621,136.96	42,865,907.19	43,939,770.02	10,554,362.70	24.02%		0.00	33,385,407.32
B. EXPENDITURES								
CERTIFICATED SALARIES	14,071,381.19	15,039,307.41	14,905,619.70	4,851,106.25	32.55%		9,276,027.68	778,485.77
CLASSIFIED SALARIES	7,203,913.44	7,946,315.53	7,574,129.59	2,571,453.17	33.95%		4,485,400.94	517,275.48
EMPLOYEE BENEFITS	11,154,896.44	12,530,558.85	12,142,135.10	3,601,468.33	29.66%		8,143,910.84	396,755.93
BOOKS AND SUPPLIES	2,346,919.16	4,027,385.19	3,878,816.21	448,964.13	11.57%		727,832.54	2,702,019.54
SERVICES/OPERATING EXP.	6,473,392.20	7,784,429.91	8,468,090.10	1,991,745.57	23.52%		4,674,912.06	1,801,432.47
CAPITAL OUTLAY	1,436,894.95	331,374.44	338,150.53	86,087.18	0.00%		252,063.35	0.00
OTHER OUTGO	2,047,232.41	1,135,525.66	1,506,078.66	283,004.00	18.79%		0.00	1,223,074.66
TOTAL EXPENDITURES	44,734,629.79	48,794,896.99	48,813,019.89	13,833,828.63	28.34%		27,560,147.41	7,419,043.85
C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	3,886,507.17	(5,928,989.80)	(4,873,249.87)	(3,279,465.93)				
D. OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00				
OTHER FINANCING USES	306,886.24	218,000.00	218,000.00	0.00				
CONTRIBUTIONS	0.00	0.00	0.00	0.00				
E. NET INCREASE (DECREASE) IN FUND BLANCE	3,579,620.93	(6,146,989.80)	(5,091,249.87)	(3,279,465.93)				
F. FUND BALANCE RESERVES								
BEGINNING BALANCE								
a) as of July 1 - Unaudited	6,530,493.38	10,114,522.94	10,114,522.94	10,114,522.94				
b) Audit Adjustments	0.00	0.00	0.00	0.00				
c) as of July 1 - Audited	6,530,493.38	10,114,522.94	10,114,522.94	10,114,522.94				
d) Other Restatements	4,408.63	0.00	0.00	0.00				
e) Adjusted Beginning Balance	6,534,902.01	10,114,522.94	10,114,522.94	10,114,522.94				
G. ENDING FUND BALANCE	10,114,522.94	3,967,533.14	5,023,273.07	6,835,057.01				
COMPONENTS OF ENDING BALANCE								
a) Reserved Amounts								
Revolving Cash	20,000.00	20,000.00	20,000.00					
Prepaid Items	0.00	0.00	0.00					
Restricted Programs	6,340,465.58	3,048,316.15	2,765,221.40					
b) Assigned Amounts								
Other Assignments	205,557.43	27,731.12	24,805.26					
Reserve for Economic Uncertainties	1,351,245.48	871,484.87	1,464,390.60					
c) Unassigned/Unappropriated Amount	2,197,254.45	1.00	748,855.81					

CALAVERAS UNIFIED SCHOOL DISTRICT								
CHILD DEVELOPMENT, FUND 12								
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE								
FIRST INTERIM FINANCIAL REPORT FISCAL YEAR 2023-2024								
	2022-2023	2023-2024	2023-2024	2023-2024			2023-2024	
	Actual	New Adopted	Revised	Year-to-Date	%			
	A	Budget	Budget	Actuals	Used		Encumbrances	Balance
	A	B	C	D			D	E
A. REVENUES								
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
OTHER STATE REVENUE	354,633.29	364,774.00	405,150.00	202,389.08	49.95%		0.00	202,760.92
OTHER LOCAL REVENUE	587,986.60	648,767.97	676,437.97	72,879.51	10.77%		0.00	603,558.46
TOTAL REVENUES	942,619.89	1,013,541.97	1,081,587.97	275,268.59	60.73%		0.00	806,319.38
B. EXPENDITURES								
CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
CLASSIFIED SALARIES	516,915.78	600,404.72	598,798.36	192,303.78	32.11%		376,492.16	30,002.42
EMPLOYEE BENEFITS	329,972.74	386,835.97	386,555.99	125,319.68	32.42%		249,135.92	12,100.39
BOOKS AND SUPPLIES	23,244.18	55,651.60	55,138.99	1,774.27	3.22%		2,017.69	51,347.03
SERVICES/OPERATING EXP.	85,473.60	30,871.52	99,658.70	25,458.37	25.55%		41,416.56	32,783.77
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
OTHER OUTGO	17,991.97	0.00	0.00	0.00	0.00%		0.00	0.00
TOTAL EXPENDITURES	973,598.27	1,073,763.81	1,140,152.04	344,856.10	93.30%		669,062.33	126,233.61
C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(30,978.38)	(60,221.84)	(58,564.07)	(69,587.51)				
D. OTHER FINANCING SOURCES	6,886.24	0.00	0.00	0.00				
OTHER FINANCING USES	0.00	0.00	0.00	0.00				
CONTRIBUTIONS	0.00	0.00	0.00	0.00				
E. NET INCREASE (DECREASE) IN FUND BLANCE	(24,092.14)	(60,221.84)	(58,564.07)	(69,587.51)				
F. FUND BALANCE RESERVES								
BEGINNING BALANCE								
a) as of July 1 - Unaudited	111,206.65	87,114.51	87,114.51	87,114.51				
b) Audit Adjustments	0.00	0.00	0.00	0.00				
c) as of July 1 - Audited	111,206.65	87,114.51	87,114.51	87,114.51				
d) Other Restatements	0.00	0.00	0.00	0.00				
e) Adjusted Beginning Balance	111,206.65	87,114.51	87,114.51	87,114.51				
G. ENDING FUND BALANCE	87,114.51	26,892.67	28,550.44	17,527.00				
COMPONENTS OF ENDING BALANCE								
a) Reserved Amounts								
Revolving Cash	0.00	0.00	0.00					
Stores	0.00	0.00	0.00					
Prepaid Items	0.00	0.00	0.00					
Restricted Programs	77,163.96	11,780.96	11,903.24					
b) Assigned Amounts								
Other Assignments	9,950.55	15,111.71	16,647.20					
Reserve for Economic Uncertainties	0.00	0.00	0.00					
c) Unassigned/Unappropriated Amount	(0.00)	0.00	(0.00)					

CALAVERAS UNIFIED SCHOOL DISTRICT								
CHILD NUTRITION FUND, FUND 13								
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE								
FIRST INTERIM FINANCIAL REPORT FISCAL YEAR 2023-2024								
	2022-2023	2023-2024	2023-2024	2023-2024				
	Actual	New Adopted	Revised	Year-to-Date	%			
		Budget	Budget	Actuals	Used	Encumbrances		Balance
	A	B	C	D		D		E
A. REVENUES								
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
FEDERAL REVENUE	1,678,227.91	1,428,063.00	1,448,063.00	215,206.31	14.86%	0.00		1,232,856.69
OTHER STATE REVENUE	834,189.75	717,000.00	816,657.32	226,730.64	27.76%	0.00		589,926.68
OTHER LOCAL REVENUE	72,650.88	63,100.00	63,100.00	24,242.78	38.42%	0.00		38,857.22
TOTAL REVENUES	2,585,068.54	2,208,163.00	2,327,820.32	466,179.73	20.03%	0.00		1,861,640.59
B. EXPENDITURES								
CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
CLASSIFIED SALARIES	776,037.73	843,214.19	843,206.42	275,337.65	32.65%	503,469.83		64,398.94
EMPLOYEE BENEFITS	456,399.43	487,549.90	503,475.96	164,065.02	32.59%	309,381.78		30,029.16
BOOKS AND SUPPLIES	935,308.56	741,006.76	870,664.08	250,056.40	28.72%	521,107.04		99,500.64
SERVICES/OPERATING EXP.	20,629.65	24,710.98	38,661.45	7,944.08	0.00%	9,561.26		21,156.11
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
OTHER OUTGO	84,418.94	3,000.00	3,000.00	0.00	0.00%	0.00		3,000.00
TOTAL EXPENDITURES	2,272,794.31	2,099,481.83	2,259,007.91	697,403.15	30.87%	1,343,519.91		218,084.85
C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES								
	312,274.23	108,681.17	68,812.41	(231,223.42)				
D. OTHER FINANCING SOURCES								
OTHER FINANCING USES	0.00	0.00	0.00	0.00				
CONTRIBUTIONS	0.00	0.00	0.00	0.00				
E. NET INCREASE (DECREASE) IN FUND BALANCE								
	312,274.23	108,681.17	68,812.41	(231,223.42)				
F. FUND BALANCE RESERVES								
BEGINNING BALANCE								
a) as of July 1 - Unaudited	389,795.06	699,006.29	699,006.29	0.00				
b) Audit Adjustments	0.00	0.00	0.00	0.00				
c) as of July 1 - Audited	389,795.06	699,006.29	699,006.29	0.00				
d) Other Restatements	(3,063.00)	0.00	0.00	0.00				
e) Adjusted Beginning Balance	386,732.06	699,006.29	699,006.29	0.00				
G. ENDING FUND BALANCE								
	699,006.29	807,687.46	767,818.70	(231,223.42)				
COMPONENTS OF ENDING BALANCE								
a) Reserved Amounts								
Revolving Cash	0.00	0.00	0.00					
Stores	98,007.91	98,007.91	98,007.91					
Prepaid Items	0.00	0.00	0.00					
Restricted Programs	600,998.38	709,679.55	669,810.79					
b) Assigned Amounts								
Other Assignments	0.00	0.00	0.00					
Reserve for Economic Uncertainties	0.00	0.00	0.00					
c) Unassigned/Unappropriated Amount	0.00	(0.00)	0.00					

CALAVERAS UNIFIED SCHOOL DISTRICT								
DEFERRED MAINTRENANCE FUND, FUND 14								
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE								
FIRST INTERIM FINANCIAL REPORT FISCAL YEAR 2023-2024								
	2022-2023	2023-2024	2023-2024	2023-2024			2023-2024	
	Actual	New Adopted	Revised	Year-to-Date	%		Encumbrances	Balance
	A	B	C	D	Used		D	E
A. REVENUES								
LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
OTHER LOCAL REVENUE	8,367.94	4,000.00	4,000.00	2,158.18	53.95%		0.00	1,841.82
TOTAL REVENUES	8,367.94	4,000.00	4,000.00	2,158.18	53.95%		0.00	1,841.82
B. EXPENDITURES								
CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00%		0.00	0.00
BOOKS AND SUPPLIES	49,099.60	71,849.66	71,849.66	7,539.76	0.00%		6,040.21	58,269.69
SERVICES/OPERATING EXP.	402,912.29	124,414.79	124,414.79	12,500.00	0.00%		10,714.00	101,200.79
CAPITAL OUTLAY	82,521.03	0.00	0.00	0.00	0.00%		0.00	0.00
OTHER OUTGO	288,000.00	0.00	0.00	0.00	0.00%		0.00	0.00
TOTAL EXPENDITURES	822,532.92	196,264.45	196,264.45	20,039.76	10.21%		16,754.21	159,470.48
C. EXCESS (DEFICIENCY) OF REVENUE								
OVER EXPENDITURES BEFORE OTHER	(814,164.98)	(192,264.45)	(192,264.45)	(17,881.58)				
FINANCING SOURCES AND USES								
D. OTHER FINANCING SOURCES								
OTHER FINANCING USES	300,000.00	0.00	0.00	0.00				
CONTRIBUTIONS	0.00	0.00	0.00	0.00				
E. NET INCREASE (DECREASE)								
IN FUND BLANCE	(514,164.98)	(192,264.45)	(192,264.45)	(17,881.58)				
F. FUND BALANCE RESERVES								
BEGINNING BALANCE								
a) as of July 1 - Unaudited	795,271.33	281,106.35	281,106.35	281,106.35				
b) Audit Adjustments	0.00	0.00	0.00	0.00				
c) as of July 1 - Audited	795,271.33	281,106.35	281,106.35	281,106.35				
d) Other Restatements	0.00	0.00	0.00	0.00				
e) Adjusted Beginning Balance	795,271.33	281,106.35	281,106.35	281,106.35				
G. ENDING FUND BALANCE								
	281,106.35	88,841.90	88,841.90	263,224.77				
COMPONENTS OF ENDING BALANCE								
a) Reserved Amounts								
Revolving Cash	0.00	0.00	0.00					
Stores	0.00	0.00	0.00					
Restricted Programs	0.00	0.00	0.00					
b) Assigned Amounts								
Other Assignments	281,106.35	88,841.90	88,841.90					
Reserve for Economic Uncertainties	0.00	0.00	0.00					
c) Unassigned/Unappropriated Amount	0.00	(0.00)	(0.00)					

CALAVERAS UNIFIED SCHOOL DISTRICT								
CAPITAL FACILITIES FUND, FUND 25								
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE								
FIRST INTERIM FINANCIAL REPORT FISCAL YEAR 2023-2024								
		2022-2023	2023-2024	2023-2024	2023-2024			
		Actual	New Adopted	Revised	Year-to-Date	%		2023-2024
			Budget	Budget	Actuals	Used	Encumbrances	Balance
		A	B	C	D		D	E
A.	REVENUES							
	LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER LOCAL REVENUE	274,984.84	351,200.00	351,200.00	90,946.81	25.90%	0.00	260,253.19
	TOTAL REVENUES	274,984.84	351,200.00	351,200.00	90,946.81	25.90%	0.00	260,253.19
B.	EXPENDITURES							
	CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	SERVICES/OPERATING EXP.	3,650.00	3,675.00	3,675.00	1,850.00	0.00%	0.00	1,825.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER OUTGO	263,693.76	811,172.26	566,056.26	0.00	0.00%	0.00	566,056.26
	TOTAL EXPENDITURES	267,343.76	814,847.26	569,731.26	1,850.00	0.00%	0.00	567,881.26
C.	EXCESS (DEFICIENCY) OF REVENUE	7,641.08	(463,647.26)	(218,531.26)	89,096.81		0.00	(307,628.07)
	OVER EXPENDITURES BEFORE OTHER							
	FINANCING SOURCES AND USES							
D.	OTHER FINANCING SOURCES	0.00	218,000.00	218,000.00	0.00		0.00	218,000.00
	OTHER FINANCING USES	0.00	0.00	0.00	0.00		0.00	0.00
	CONTRIBUTIONS	0.00	0.00	0.00	0.00		0.00	0.00
E.	NET INCREASE (DECREASE)	7,641.08	(245,647.26)	(531.26)	89,096.81		0.00	(89,628.07)
	IN FUND BALANCE							
F.	FUND BALANCE RESERVES							
	BEGINNING BALANCE							
	a) as of July 1 - Unaudited	239,749.19	247,390.27	247,390.27	247,390.27			
	b) Audit Adjustments	0.00	0.00	0.00	0.00			
	c) as of July 1 - Audited	239,749.19	247,390.27	247,390.27	247,390.27			
	d) Other Restatements	0.00	0.00	(245,116.00)	(245,116.00)			
	e) Adjusted Beginning Balance	239,749.19	247,390.27	2,274.27	2,274.27			
G.	ENDING FUND BALANCE	247,390.27	1,743.01	1,743.01	91,371.08			

CALAVERAS UNIFIED SCHOOL DISTRICT									
SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS, FUND 40									
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE									
FIRST INTERIM FINANCIAL REPORT FISCAL YEAR 2023-2024									
		2022-2023	2023-2024	2023-2024	2023-2024			2023-2024	
		Actual	New Adopted	Revised	Year-to-Date	%			
			Budget	Budget	Actuals	Used	Encumbrances		Balance
A.	REVENUES								
	LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
	FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
	OTHER STATE REVENUE	490,660.00	10,977,361.44	11,527,361.44	179,155.00	1.55%	0.00		11,348,206.44
	OTHER LOCAL REVENUE	590.70	350.00	350.00	(204.29)	-58.37%	0.00		554.29
	TOTAL REVENUES	491,250.70	10,977,711.44	11,527,711.44	178,950.71	1.55%	0.00		11,348,760.73
B.	EXPENDITURES								
	CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
	CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
	BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
	SERVICES/OPERATING EXP.	1,838.50	5,000.00	78,000.00	34,043.88	43.65%	30,000.00		13,956.12
	CAPITAL OUTLAY	509,182.00	10,533,576.44	11,310,576.44	68,091.65	0.60%	4,507,978.37		6,734,506.42
	OTHER OUTGO	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
	TOTAL EXPENDITURES	511,020.50	10,538,576.44	11,388,576.44	102,135.53	44.25%	4,537,978.37		6,748,462.54
C.	EXCESS (DEFICIENCY) OF REVENUE	(19,769.80)	439,135.00	139,135.00	76,815.18		(4,537,978.37)		4,600,298.19
	OVER EXPENDITURES BEFORE OTHER								
	FINANCING SOURCES AND USES								
D.	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00		0.00		0.00
	OTHER FINANCING USES	0.00	0.00	0.00	0.00		0.00		0.00
	CONTRIBUTIONS	0.00	0.00	0.00	0.00		0.00		0.00
E.	NET INCREASE (DECREASE)	(19,769.80)	439,135.00	139,135.00	76,815.18		(4,537,978.37)		4,600,298.19
	IN FUND BLANCE								
F.	FUND BALANCE RESERVES								
	BEGINNING BALANCE								
	a) as of July 1 - Unaudited	36,468.89	16,699.09	16,699.09	16,699.09				
	b) Audit Adjustments	0.00	0.00	0.00	0.00				
	c) as of July 1 - Audited	36,468.89	16,699.09	16,699.09	16,699.09				
	d) Other Restatements	0.00	0.00	0.00	0.00				
	e) Adjusted Beginning Balance	36,468.89	16,699.09	16,699.09	16,699.09				
G.	ENDING FUND BALANCE	16,699.09	455,834.09	155,834.09	93,514.27				

CALAVERAS UNIFIED SCHOOL DISTRICT								
BOND INTEREST AND REDEMPTION FUND, FUND 51								
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE								
FIRST INTERIM FINANCIAL REPORT FISCAL YEAR 2023-2024								
		2022-2023	2023-2024	2023-2024	2023-2024		2023-2024	
		Actual	New Adopted	Revised	Year-to-Date	%		
			Budget	Budget	Actuals	Used	Encumbrances	Balance
A. REVENUES								
	LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER LOCAL REVENUE	4,501,726.79	4,016,096.20	4,016,096.20	9,429.72	0.23%	0.00	4,006,666.48
	TOTAL REVENUES	4,501,726.79	4,016,096.20	4,016,096.20	9,429.72	0.23%	0.00	4,006,666.48
B. EXPENDITURES								
	CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	SERVICES/OPERATING EXP.	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER OUTGO	3,005,978.52	2,763,883.00	3,398,261.75	2,976,456.36	87.59%	0.00	421,805.39
	TOTAL EXPENDITURES	3,005,978.52	2,763,883.00	3,398,261.75	2,976,456.36	87.59%	0.00	421,805.39
	C. EXCESS (DEFICIENCY) OF REVENUE	1,495,748.27	1,252,213.20	617,834.45	(2,967,026.64)		0.00	3,584,861.09
	OVER EXPENDITURES BEFORE OTHER							
	FINANCING SOURCES AND USES							
	D. OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00			
	OTHER FINANCING USES	0.00	0.00	0.00	0.00			
	CONTRIBUTIONS	0.00	0.00	0.00	0.00			
	E. NET INCREASE (DECREASE)	1,495,748.27	1,252,213.20	617,834.45	(2,967,026.64)			
	IN FUND BLANCE							
	F. FUND BALANCE RESERVES							
	BEGINNING BALANCE							
	a) as of July 1 - Unaudited	4,007,506.60	4,007,506.60	4,007,506.50	4,007,506.60			
	b) Audit Adjustments	0.00	0.00	0.00	0.00			
	c) as of July 1 - Audited	4,007,506.60	4,007,506.60	4,007,506.50	4,007,506.60			
	d) Other Restatements	0.00	0.00	0.00	0.00			
	e) Adjusted Beginning Balance	4,007,506.60	4,007,506.60	4,007,506.50	4,007,506.60			
	G. ENDING FUND BALANCE	5,503,254.87	5,259,719.80	4,625,340.95	1,040,479.96			

CALAVERAS UNIFIED SCHOOL DISTRICT									
BOND INTEREST AND REDEMPTION FUND, FUND 52									
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE									
FIRST INTERIM FINANCIAL REPORT FISCAL YEAR 2023-2024									
		2022-2023	2023-2024	2023-2024	2023-2024			2023-2024	
		Actual	New Adopted	Revised	Year-to-Date	%			
			Budget	Budget	Actuals	Used	Encumbrances	Balance	
A. REVENUES									
	LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
B. EXPENDITURES									
	CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	SERVICES/OPERATING EXP.	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	OTHER OUTGO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
	C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	D. OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00				
	OTHER FINANCING USES	0.00	0.00	0.00	0.00				
	CONTRIBUTIONS	0.00	0.00	0.00	0.00				
	E. NET INCREASE (DECREASE) IN FUND BLANCE	0.00	0.00	0.00	0.00				
	F. FUND BALANCE RESERVES								
	BEGINNING BALANCE								
	a) as of July 1 - Unaudited	625,116.51	625,116.51	625,116.51	625,116.51				
	b) Audit Adjustments	0.00	0.00	0.00	0.00				
	c) as of July 1 - Audited	625,116.51	625,116.51	625,116.51	625,116.51				
	d) Other Restatements	0.00	0.00	0.00	0.00				
	e) Adjusted Beginning Balance	625,116.51	625,116.51	625,116.51	625,116.51				
	G. ENDING FUND BALANCE	625,116.51	625,116.51	625,116.51	625,116.51				