



Calaveras Unified School District Unaudited Actuals 2022-2023 Executive Summary

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September 12, 2023

Introduction:

Calaveras Unified School District's Unaudited Actuals report represents the actual revenue, expenses, and ending balances for all District funds for Fiscal year 2022-2023. This report will be examined by the independent audit firm of Christy White Inc, over the course of the next few months. The independent audit will be completed in December 2023, the findings of which will be presented to the Board in January 2024.

The 2022-2023 Unaudited Actuals' Financial Report was prepared in accordance with Education Code Section 41010 and is required to be submitted to the board by September 15, 2023 in accordance with Education Code Section 42100. The Unaudited Actual Financial Report communicates the fiscal activity and condition of the District at the close of each fiscal year ending June 30th. The District prepares the Unaudited Actuals' Financial Reports as of June 30th using the State provided software known as SACS (State Account Code Structure). This report is used by the external auditors to prepare the Audited Financial Report to the State.

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 2022-2023 Unaudited Actual Financial Report Summary:

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.

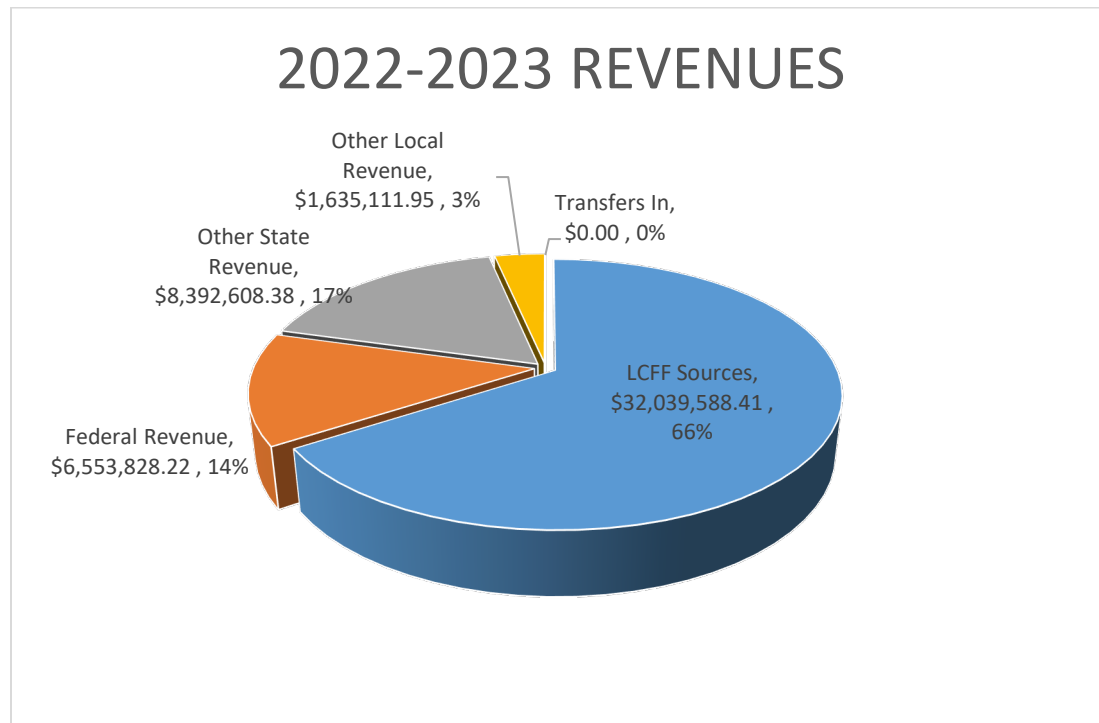
	2022-2023	2022-2023	2023-2024
	Estimated Actuals	Unaudited Actual	Purposed Budget
Beginning Balance, July 1, 2022	\$6,530,493.38	\$6,534,902.01	\$10,114,522.94
Revenues	\$48,947,057.99	\$48,621,136.96	\$40,062,454.63
Expenditures	\$46,899,929.30	\$45,041,516.03	\$46,402,820.47
Increase (Decrease)	\$2,047,128.69	\$3,579,620.93	(\$6,340,365.84)
Ending Balance, June 30, 2023	\$8,577,622.07	\$10,114,522.94	\$3,774,157.10

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

At the close of fiscal year 2022-2023, the District's total general fund revenues were \$48,621,136.96.



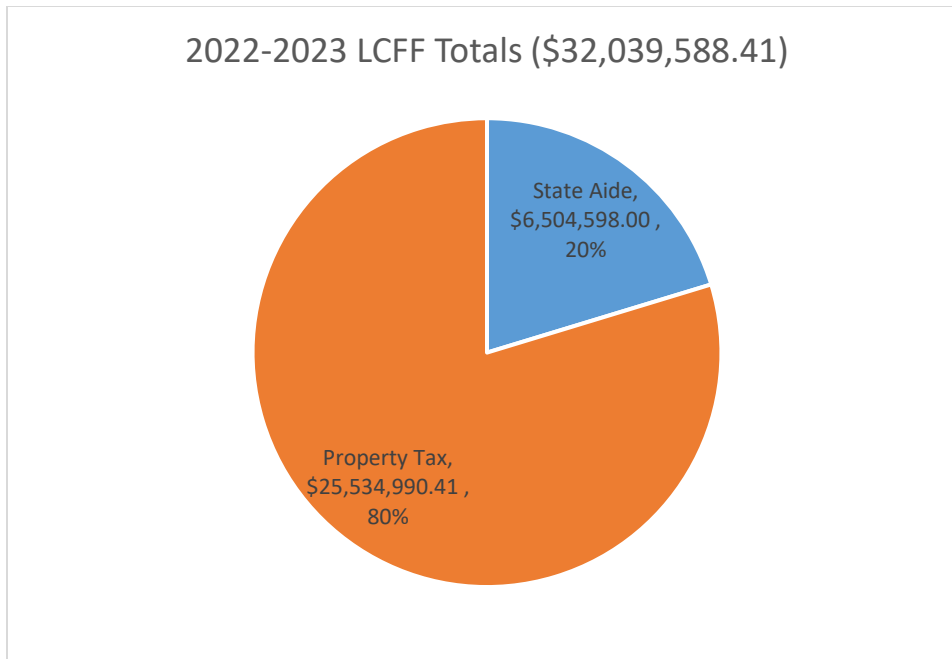
Below graph illustrates the various funding sources and the level of funding received in the General Fund.

	FY 2022-2023		FY 2022-2023		FY 2023-2024	
	Estimated Actuals		Unaudited Actuals		Puposedl Budget	
LCFF Sources	\$31,825,053.00	65.02%	\$32,039,588.41	65.90%	\$34,062,376.00	85.02%
Federal Revenue	\$6,929,592.59	14.16%	\$6,553,828.22	13.48%	\$2,934,711.67	7.33%
Other State Revenue	\$9,326,582.74	19.05%	\$8,392,608.38	17.26%	\$2,633,771.03	6.57%
Other Local Revenue	\$865,829.66	1.77%	\$1,635,111.95	3.36%	\$431,595.93	1.08%
Transfers In	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
	\$48,947,057.99	100.00%	\$48,621,136.96	100.00%	\$40,062,454.63	100.00%

LCFF Source (Object 8010-8099): \$32,039,588.41 (Unrestricted \$32,039,588.41; Restricted \$.00)

LCFF revenue source represents 65.90% of the total General Fund Revenues. It is the prime revenue component of the District's total revenue sources.

	FY 2021-2022		FY 2022-2023		FY 2023-2024	
	Estimated Actual		Unaudited Actual		Original Budget	
State Aide	\$5,657,891.00	19.86%	\$6,504,598.00	20.30%	\$10,128,568.00	29.74%
Property Tax	\$22,835,637.82	80.14%	\$25,534,990.41	79.70%	\$23,933,808.00	70.26%
	\$28,493,528.82	100.00%	\$32,039,588.41	100.00%	\$34,062,376.00	100.00%



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): \$6,553,828.22 (Unrestricted \$30,549.22; Unrestricted \$6,523,279.00)

Federal Revenue represents 13.48% of the total General Fund revenues. It includes funding for; Every Student Succeeds Act (ESSA) which includes Title I \$1,048,404.64, Title II \$116,159.00, Title IV \$3,896.36, Title IV \$2,881.88 and Forest Reserve \$30,549.22. Federal CARES and ESSER one-time funding of \$5,416,291.19.

Significant changes from the Estimated Actuals is LCFF \$214,535.41, changing from prior year ADA to a 3-year ADA Average

Other State Revenues (Object 8300-8599): \$8,392,608.38 (Unrestricted \$649,820.67; Restricted \$7,742,787.71)

Other State Revenue makes up 17.26% of the General Fund revenues. The unrestricted funds are Lottery \$532,960.67, mandated cost block grant, \$111,436.00, CELDT Testing \$5,424.00. Restricted Other State Revenue includes Restricted Lottery \$266,754.88, Expended Learning Opportunities Program \$1,379,893.00.00, new One-Time State Revenues were added in FY 22-23 \$4,199,394.00. One of the largest revenue is the offset for STRS on Behalf \$1,083,559.00. 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. You will see the large expense increase as well on the restricted expenditures, they net to \$0.

Significant changes from Estimated Actuals are:

- Decrease Revenue for Art & Music Grant 14.4%, \$237,606.00
- Decrease Revenue for Learning Recovery 14.4%, \$438,482.00

Other Local Revenue (Object 8600-8799): \$1,635,111.95 (Unrestricted \$781,484.09; Restricted \$853,627.86)

Other Local Revenue represents 3.36% of the total General Fund revenues. Unrestricted local revenues come from pooled interest earned, bus grant, transportation fees, rentals and small miscellaneous items. Restricted local revenue come from site donations.

Significant changes for Estimated Actuals are:

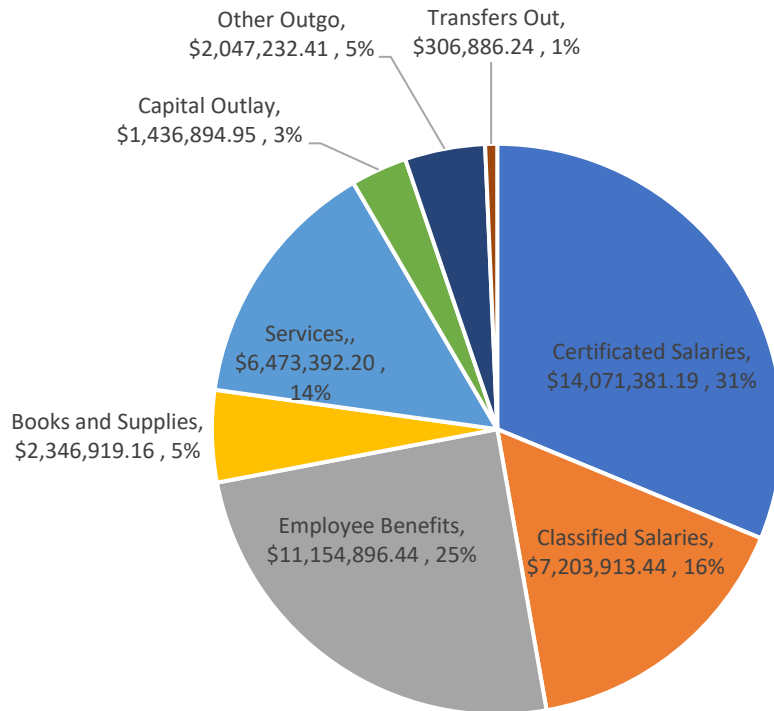
- Addition Medi-Cal Reimbursement Revenue, \$301,196.99
- Additional Student Body Activities 346,925.37
- Additional Bus Grant, \$165,000.00

GENERAL FUND EXPENDITURES

Throughout the year, expenditures are monitored and revised each interim. When the books are closed any savings that have been realized are recognized and fall to the ending fund balance. The District's total general fund expenditures is \$45,041,516.03

. The following graph shows the expenses by major expenditure categories.

2022-2023 Expenditures



	FY 2022-2023			FY 2022-2023		FY 2023-2024	
	Estimated Actuals			Unaudited Actuals		Purposed Budget	
Certificated Salaries	\$13,757,435.35	29.33%		\$14,071,381.19	31.24%	\$15,084,051.09	32.51%
Classified Salaries	\$7,042,657.10	15.02%		\$7,203,913.44	15.99%	\$8,120,088.94	17.50%
Employee Benefits	\$11,342,112.61	24.18%		\$11,154,896.44	24.77%	\$12,713,827.95	27.40%
Books and Supplies	\$3,189,402.22	6.80%		\$2,346,919.16	5.21%	\$3,555,341.67	7.66%
Services,	\$7,322,710.25	15.61%		\$6,473,392.20	14.37%	\$5,780,013.72	12.46%
Capital Outlay	\$928,183.14	1.98%		\$1,436,894.95	3.19%	\$13,971.44	0.03%
Other Outgo	\$2,888,172.34	0.00%		\$2,047,232.41	4.55%	\$1,135,525.66	0.00%
Transfers Out	\$429,256.29	0.92%		\$306,886.24	0.68%	\$0.00	0.00%
	<u>\$46,899,929.30</u>	<u>100.00%</u>		<u>\$45,041,516.03</u>	<u>100.00%</u>	<u>\$46,402,820.47</u>	<u>100.00%</u>

Certificated Salaries (Object 1000-1999): \$14,071,381.19 (Unrestricted \$8,271,702.35; Restricted \$5,799,678.84)

Certificated salaries including administrative staff are positions that required a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 31.24% of the total

General Fund expenditures; 58.78% of the total certificated positions are funded by the unrestricted funds and 41.22% of the total positions are funded by restricted funds.

Classifies Salaries (Object 2000-2999): \$7,073,524.42 (Unrestricted \$4,413,294.74; Restricted \$2,790,618.70)

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 Chief Business Official, Administrative Assistant, School Secretaries, District Office Staff, Instructional Aides, Special Education Aides, Maintenance, Custodians and Grounds. Food service staff is paid with Fund 13, Child Nutrition Fund. Classified salaries represent 15.99% of the total General Fund expenditures. 61.26% of the Classified salaries is funded with unrestricted funds and 38.74% is funded with restricted funds.

Employee Benefits (Objects 3000-3999): \$11,154,896.44 (Unrestricted \$5,798,956.63; Restricted \$5,355,939.81)

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 24.77% of the total General Fund 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 \$32,430,191.07 representing 72.00% of total expenses. When comparing unrestricted total compensation to restricted, 57.00% is unrestricted and 43.00% is restricted.

Significant changes for Estimated Actuals are:

- Shifted from Unrestricted Salary and Benefits to ELOP Expenditure, \$1,272,954.25

Books and Supplies (Object 4000-4999) \$2,346,919.16 (Unrestricted \$1,130,506.27; Restricted \$1,216,412.89)

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment. It is 5.21% of the total expenditures. When comparing unrestricted to restricted, 48.17% is unrestricted and 51.83% is restricted.

Services and Other Operating Expenditures (Object 5000-5999): \$6,473,392.20 (Unrestricted \$3,249,783.64; Restricted \$3,223,608.56)

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 14.37% of the total expenditures. 50.20% of services and other operating expenditures are from unrestricted funds and 49.80% are from restricted funds.

Significant changes for Estimated Actuals are:

- Portable Projects shifted to FY 2023-2024

Capital Outlay (Object 6000-6499): \$1,436,894.05 (Unrestricted \$358,053.51; Restricted \$1,078,841.44)

This category is to account for any capital outlay expenses which are expenses greater than \$5,000. This is for the new bus and wastewater Treatment projects. Capital Outlay is 3.19% of total expenditures.

Other Outgo/Transfers of Indirect Costs (Object 7300-7499): \$2,194,643.32 (Unrestricted 272,253.37; Restricted \$1,877,389.95)

This category is to account for the payments to Calaveras County for Special Education and Principal and Interest on loan payments. Other Outgo is 4.77% of total expenditures.

Significant changes for Estimated Actuals are:

- Shifted Special Education Excess Cost to State SPED Preschool Grant, \$319,501.67
- SPED Excess Cost decreased from Estimated Actuals, \$684,583.80

Transfers Out (Object 7600-7629): \$50,000.00 (Unrestricted \$306,886.24; Restricted \$0)

This category is to account for the transfer of \$300,000.00 to Fund 14, Deferred Maintenance and \$6,886.24 to Child Development. Transfers Out is 0.68% of total expenditures.

ANALYSIS OF ENDING FUND BALANCE

As the District closed the books, the ending balance for the general fund balance at June 30, 2022 is \$10,114,522.94. Of that amount, \$696,690.15 is restricted. The required 3% reserve for economic uncertainties is \$1,351,245.48.

	2022-2023	2023-2024
Components of Fund Balance:	Unaudited Actual	Purposed Budget
Non-Spendable: Revolving Cash		
Revolving Cash	\$20,000.00	\$20,000.00
Prepaid Items	\$0.00	\$0.00
Restricted Balances		
Lottery, Restricted	\$406,041.79	\$173,759.36
Expanded Learning Opportunities Program (ELOP)	\$394,970.52	\$254,031.19
Educator Effectiveness	\$441,917.34	\$320,557.56
Special Education Early Intervention Preschool Grant	\$184,869.33	\$392,288.33
Arts, Music & Instructional Materials Grant	\$617,431.67	\$488,663.99
Kitchen Infrasructure Upgade Funds	\$56,218.00	\$0.00
Food Service Staff Training Funds	\$4,146.78	\$4,146.78
Kitchen Infrasructure and Training	\$180,424.00	\$180,424.00
Classified Staff Development	\$20,495.49	\$20,495.49
A-G Completion Grant	\$80,140.58	(\$18,019.34)
A-G Completion Grant, Learning Loss	\$41,704.00	\$0.00
Expanded Learning Opportunities, Para (ELOG)	\$41,075.59	\$41,075.59
Learning Recovery	\$2,592,278.12	\$413,584.32
Student Activities	\$350,639.67	\$350,639.67
Medi-Cal Reimbursement	\$599,883.34	\$350,954.03
Cal HOPE SEL	\$10,000.00	\$10,000.00
Supplemental Programs	\$109,259.32	\$53,420.46
ELA/Math	\$144,525.82	\$144,525.82
MHE Donations	\$13,456.16	\$13,440.16
JLE Donations	\$2,579.10	\$2,579.10
SAE Donations	\$6,894.57	\$6,630.06
VSE Donations	\$25,184.82	\$15,881.75
TMS Donations	\$714.16	\$714.16
CHS Donations	\$5,300.00	\$5,300.00
GSHS Donations	\$680.92	\$680.92
SHEC Donations	\$9,634.49	\$9,352.06
Assigned		
Lottery, Unrestricted and EPA	\$193,367.50	\$17,678.71
3% Economic Uncertainties	\$1,351,245.48	\$501,351.93
Unassigned/Unappropriated	\$2,209,444.38	\$1.00
Total Components	\$10,114,522.94	\$3,774,157.10

OTHER FUNDS

Child Development Fund 12

This Fund is used to account separately for local revenue and expenditures for Child Development activities. Fund 12 for fiscal year 2022-2023 had a net decrease of \$24,092.14 and ending with a fund balance of \$87,114.51.

Child Nutrition Fund 13

This fund is used to account separately for federal, state, and local revenues and expenditures to operate the Child Nutrition Services Program. Fund 13 for fiscal year 2022-2023 had a net increase in fund balance of \$312,274.23, which did not require a contribution from the general fund and ending with a fund balance of \$699,006.29.

Significant changes for Estimated Actuals are:

- \$288,000.00 in Expenditure increased for COP Principal and Interest Payment.

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 2022-2023 had a net increase of \$7,641.08 and ending with the fund balance of \$247,390.27.

Capital Facilities Fund 25

This fund is used to account separately for developer fees and redevelopment funds received. Fund 25 for fiscal year 2022-2023 had a net increase of \$7,641.08 and ended with a fund balance of \$247,390.27.

Significant changes for Estimated Actuals are:

- \$288,000.00 in Expenditure decreased for COP Principal and Interest Payment

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 decrease of \$19,769.80 and ended with a fund balance of \$16,699.09.

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 \$4,047,506.00.

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 repayments of any bond obligations the district has. Fund 52 ended with a fund balance of \$625,116.51.

FISCAL PRESSURES AND CONCERS

Fiscal pressures and concerns that are of importance due to their impact to our volatile fiscal outlook include: declining enrollment with no signs of growth in the immediate years, federal revenue changes, and the LCFF funding being highly dependent on the state economy.

SUMMARY

As the District closes the year with the required 4% reserves, staff recommends approval of the District's Unaudited Actuals Report for 2021-2022 as presented.

FUND FINANCIAL STATEMENTS

CALAVERAS UNIFIED SCHOOL DISTRICT									
GENERAL FUND, FUND 01									
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE									
FINANCIAL REPORT, as of JUNE 30, 2023									
		2021-2022	2022-2023	2022-2023	2022-2023			2022-2023	
		Actual	Original	Estimated	Year-to-Date				
			Budget	Actuals	Actuals	%	Encumbrances		Balance
		A	B	C	D	Used	D		E
A. REVENUES									
	LCFF SOURCES	28,493,528.82	28,161,352.00	31,825,053.00	32,039,588.41	100.67%	0.00		(214,535.41)
	FEDERAL REVENUE	5,055,871.39	3,669,288.93	6,929,592.59	6,553,828.22	94.58%	0.00		375,764.37
	OTHER STATE REVENUE	4,250,572.83	2,679,337.85	9,326,582.74	8,392,608.38	89.99%	0.00		933,974.36
	OTHER LOCAL REVENUE	676,460.76	572,859.40	865,829.66	1,635,111.95	188.85%	0.00		(769,282.29)
	TOTAL REVENUES	38,476,433.80	35,082,838.18	48,947,057.99	48,621,136.96	99.33%	0.00		325,921.03
B. EXPENDITURES									
	CERTIFICATED SALARIES	12,459,612.82	11,571,558.95	13,757,435.35	14,071,381.19	102.28%	0.00		(313,945.84)
	CLASSIFIED SALARIES	5,639,271.06	5,836,521.76	7,042,657.10	7,203,913.44	102.29%	0.00		(161,256.34)
	EMPLOYEE BENEFITS	9,529,553.47	9,112,986.59	11,342,112.61	11,154,896.44	98.35%	0.00		187,216.17
	BOOKS AND SUPPLIES	2,513,876.57	3,157,691.68	3,189,402.22	2,346,919.16	73.58%	0.00		842,483.06
	SERVICES/OPERATING EXP.	5,822,244.90	4,815,279.32	7,322,710.25	6,473,392.20	88.40%	0.00		849,318.05
	CAPITAL OUTLAY	688,805.92	231,690.36	928,183.14	1,436,894.95	154.81%	0.00		(508,711.81)
	OTHER OUTGO	872,535.76	1,006,895.90	2,888,172.34	2,047,232.41	70.88%	0.00		840,939.93
	TOTAL EXPENDITURES	37,525,900.50	35,732,624.56	46,470,673.01	44,734,629.79	96.26%	0.00		1,736,043.22
C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES									
		950,533.30	(649,786.38)	2,476,384.98	3,886,507.17				
D. OTHER FINANCING SOURCES									
	OTHER FINANCING USES	474,129.06	644,601.20	429,256.29	306,886.24				
	CONTRIBUTIONS	0.00	0.00	0.00	0.00				
E. NET INCREASE (DECREASE) IN FUND BLANCE									
		476,404.24	(1,294,387.58)	2,047,128.69	3,579,620.93				
F. FUND BALANCE RESERVES									
	BEGINNING BALANCE								
	a) as of July 1 - Unaudited	5,491,222.83	5,939,164.01	6,530,493.38	6,530,493.38				
	b) Audit Adjustments	565,086.00	0.00	0.00	0.00				
	c) as of July 1 - Audited	6,056,308.83	5,939,164.01	6,530,493.38	6,530,493.38				
	d) Other Restatements	(2,219.69)	0.00	0.00	4,408.63				
	e) Adjusted Beginning Balance	6,054,089.14	5,939,164.01	6,530,493.38	6,534,902.01				
G. ENDING FUND BALANCE									
		6,530,493.38	4,644,776.43	8,577,622.07	10,114,522.94				
COMPONENTS OF ENDING BALANCE									
	a) Reserved Amounts								
	Revolving Cash	20,000.00	20,000.00	20,000.00	20,000.00				
	Prepaid Items	0.00	0.00	0.00	0.00				
	Restricted Programs	1,815,037.70	1,815,037.70	7,473,643.59	6,340,465.58				
	b) Assigned Amounts								
	Other Assignments	0.00	0.00	0.00	205,557.43				
	Reserve for Economic Uncertainties	1,140,000.89	1,091,316.77	1,415,097.88	1,351,245.48				
	c) Unassigned/Unappropriated Amount	3,555,454.79	1,718,421.96	(331,119.40)	2,197,254.45				

CALAVERAS UNIFIED SCHOOL DISTRICT									
CHILD DEVELOPMENT FUND, FUND 12									
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE									
FINANCIAL REPORT, as of JUNE 30, 2023									
		2021-2022	2022-2023	2022-2023	2022-2023			2022-2023	
		Actual	Original	Estimated	Year-to-Date				
			Budget	Actuals	Actuals	%	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	18,000.00	0.00	0.00	0.00	0.00%	0.00		0.00
	OTHER STATE REVENUE	209,049.37	291,841.48	294,341.48	354,633.29	0.00%	0.00		(60,291.81)
	OTHER LOCAL REVENUE	582,203.15	639,784.64	641,837.86	587,986.60	0.00%	0.00		53,851.26
	TOTAL REVENUES	809,252.52	931,626.12	936,179.34	942,619.89	0.00%	0.00		(6,440.55)
B. EXPENDITURES									
	CERTIFICATED SALARIES	1,969.55	2,000.00	2,000.00	0.00	0.00%	0.00		2,000.00
	CLASSIFIED SALARIES	466,009.27	467,600.01	529,886.37	516,915.78	0.00%	0.00		12,970.59
	EMPLOYEE BENEFITS	288,750.23	303,066.90	348,462.44	329,972.74	0.00%	0.00		18,489.70
	BOOKS AND SUPPLIES	10,711.89	43,152.39	129,726.02	23,244.18	0.00%	0.00		106,481.84
	SERVICES/OPERATING EXP.	63,525.70	61,723.88	90,115.97	85,473.60	0.00%	0.00		4,642.37
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
	OTHER OUTGO	19,007.90	21,408.29	21,408.29	17,991.97	0.00%	0.00		3,416.32
	TOTAL EXPENDITURES	849,974.54	898,951.47	1,121,599.09	973,598.27	0.00%	0.00		148,000.82
C. EXCESS (DEFICIENCY) OF REVENUE									
	OVER EXPENDITURES BEFORE OTHER	(40,722.02)	32,674.65	(185,419.75)	(30,978.38)				
FINANCING SOURCES AND USES									
D. OTHER FINANCING SOURCES									
	OTHER FINANCING USES	78,428.18	47,438.71	129,256.29	6,886.24				
	CONTRIBUTIONS	0.00	0.00	0.00	0.00				
		0.00	0.00	0.00	0.00				
E. NET INCREASE (DECREASE)									
	IN FUND BLANCE	37,706.16	80,113.36	(56,163.46)	(24,092.14)				
F. FUND BALANCE RESERVES									
	BEGINNING BALANCE								
	a) as of July 1 - Unaudited	73,500.49	25,562.21	111,206.65	111,206.65				
	b) Audit Adjustments	0.00	0.00	0.00	0.00				
	c) as of July 1 - Audited	73,500.49	25,562.21	111,206.65	111,206.65				
	d) Other Restatements	0.00	0.00	0.00	0.00				
	e) Adjusted Beginning Balance	73,500.49	25,562.21	111,206.65	111,206.65				
G. ENDING FUND BALANCE									
	111,206.65	105,675.57	55,043.19	87,114.51					
COMPONENTS OF ENDING BALANCE									
	a) Reserved Amounts								
	Revolving Cash	0.00	0.00	0.00	0.00				
	Stores	0.00	0.00	0.00	0.00				
	Prepaid Items	0.00	0.00	0.00	0.00				
	Restricted Programs	110,275.42	0.00	55,043.19	77,163.96				
	b) Assigned Amounts								
	Other Assignments	0.00	0.00	0.00	9,950.55				
	Reserve for Economic Uncertainties	0.00	0.00	0.00	0.00				
	c) Unassigned/Unappropriated Amount	931.23	105,675.57	(0.00)	(0.00)				

CALAVERAS UNIFIED SCHOOL DISTRICT									
CHILD NUTRITION FUND, FUND 13									
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE									
FINANCIAL REPORT, as of JUNE 30, 2023									
		2021-2022	2022-2023	2022-2023	2022-2023		2022-2023		
		Actual	Original	Estimated	Year-to-Date				
			Budget	Actuals	Actuals	%	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	1,943,071.95	1,422,154.59	1,494,769.43	1,678,227.91	112.27%	0.00		(183,458.48)
	OTHER STATE REVENUE	110,822.57	182,894.24	716,402.84	834,189.75	116.44%	0.00		(117,786.91)
	OTHER LOCAL REVENUE	30,276.11	51,020.68	63,020.68	72,650.88	115.28%	0.00		(9,630.20)
	TOTAL REVENUES	2,084,170.63	1,656,069.51	2,274,192.95	2,585,068.54	113.67%	0.00		(310,875.59)
B. EXPENDITURES									
	CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00		0.00
	CLASSIFIED SALARIES	673,090.86	682,434.43	775,811.93	776,037.73	100.03%	0.00		(225.80)
	EMPLOYEE BENEFITS	376,052.33	399,206.50	454,930.83	456,399.43	100.32%	0.00		(1,468.60)
	BOOKS AND SUPPLIES	643,345.91	599,560.00	769,155.68	935,308.56	121.60%	0.00		(166,152.88)
	SERVICES/OPERATING EXP.	22,543.05	27,133.48	28,743.84	20,629.65	0.00%	0.00		8,114.19
	CAPITAL OUTLAY	20,000.00	20,000.00	20,000.00	0.00	0.00%	0.00		20,000.00
	OTHER OUTGO	61,058.14	57,225.40	84,418.94	84,418.94	0.00%	0.00		0.00
	TOTAL EXPENDITURES	1,796,090.29	1,785,559.81	2,133,061.22	2,272,794.31	106.55%	0.00		(139,733.09)
C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES									
		288,080.34	(129,490.30)	141,131.73	312,274.23				
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 BLANCE									
		288,080.34	167,672.19	141,131.73	312,274.23				
F. FUND BALANCE RESERVES									
	BEGINNING BALANCE								
	a) as of July 1 - Unaudited	50,468.13	22,092.27	389,795.06	389,795.06				
	b) Audit Adjustments	51,246.59	0.00	0.00	0.00				
	c) as of July 1 - Audited	101,714.72	22,092.27	389,795.06	389,795.06				
	d) Other Restatements	0.00	0.00	(3,063.00)	(3,063.00)				
	e) Adjusted Beginning Balance	101,714.72	22,092.27	386,732.06	386,732.06				
G. ENDING FUND BALANCE									
		389,795.06	189,764.46	527,863.79	699,006.29				
COMPONENTS OF ENDING BALANCE									
	a) Reserved Amounts								
	Revolving Cash	0.00	0.00	0.00	0.00				
	Stores	65,093.61	65,093.61	65,093.61	98,007.91				
	Prepaid Items	0.00	0.00	0.00	0.00				
	Restricted Programs	324,701.45	124,670.85	462,770.18	600,998.38				
	b) Assigned Amounts								
	Other Assignments	0.00	0.00	0.00	0.00				
	Reserve for Economic Uncertainties	0.00	0.00	0.00	0.00				
	c) Unassigned/Unappropriated Amount	0.00	(0.00)	0.00	0.00				

CALAVERAS UNIFIED SCHOOL DISTRICT								
DEFERRED MAINTENANCE FUND, FUND 14								
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE								
FINANCIAL REPORT, as of JUNE 30, 2023								
		2021-2022	2022-2023	2022-2023	2022-2023		2022-2023	
		Actual	Original	Estimated	Year-to-Date			
			Budget	Actuals	Actuals	%	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	9,839.84	4,670.19	7,741.57	8,367.94	108.09%	0.00	(626.37)
	TOTAL REVENUES	9,839.84	4,670.19	7,741.57	8,367.94	108.09%	0.00	(626.37)
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	13,267.34	156,000.00	73,632.93	49,099.60	0.00%	0.00	24,533.33
	SERVICES/OPERATING EXP.	388,807.70	228,700.00	364,336.79	402,912.29	0.00%	0.00	(38,575.50)
	CAPITAL OUTLAY	492,308.47	30,000.00	73,271.12	82,521.03	0.00%	0.00	(9,249.91)
	OTHER OUTGO	0.00	0.00	0.00	288,000.00	0.00%	0.00	(288,000.00)
	TOTAL EXPENDITURES	894,383.51	414,700.00	511,240.84	822,532.92	160.89%	0.00	(311,292.08)
C. EXCESS (DEFICIENCY) OF REVENUE								
	OVER EXPENDITURES BEFORE OTHER	(884,543.67)	(410,029.81)	(503,499.27)	(814,164.98)			
	FINANCING SOURCES AND USES							
D. OTHER FINANCING SOURCES								
	OTHER FINANCING USES	300,000.00	300,000.00	300,000.00	300,000.00			
	CONTRIBUTIONS	0.00	0.00	0.00	0.00			
E. NET INCREASE (DECREASE)								
	IN FUND BLANCE	(584,543.67)	(110,029.81)	(203,499.27)	(514,164.98)			
F. FUND BALANCE RESERVES								
	BEGINNING BALANCE							
	a) as of July 1 - Unaudited	1,379,815.00	890,663.14	795,271.33	795,271.33			
	b) Audit Adjustments	0.00	0.00	0.00	0.00			
	c) as of July 1 - Audited	1,379,815.00	890,663.14	795,271.33	795,271.33			
	d) Other Restatements	0.00	0.00	0.00	0.00			
	e) Adjusted Beginning Balance	1,379,815.00	890,663.14	795,271.33	795,271.33			
G. ENDING FUND BALANCE								
		795,271.33	780,633.33	591,772.06	281,106.35			
COMPONENTS OF ENDING BALANCE								
	a) Reserved Amounts							
	Revolving Cash	0.00	0.00	0.00	0.00			
	Stores	0.00	0.00	0.00	0.00			
	Restricted Programs	0.00	0.00	0.00	0.00			
	b) Assigned Amounts							
	Other Assignments	795,271.33	780,633.33	591,772.06	281,106.35			
	Reserve for Economic Uncertainties	0.00	0.00	0.00	0.00			
	c) Unassigned/Unappropriated Amount	0.00	0.00	0.00	0.00			

CALAVERAS UNIFIED SCHOOL DISTRICT										
CAPITAL FACILITIES FUND, FUND 25										
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE										
FINANCIAL REPORT, as of JUNE 30, 2023										
		2021-2022	2022-2023	2022-2023	2022-2023			2022-2023		
		Actual	Original	Estimated	Year-to-Date					
			Budget	Actuals	Actuals	%		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	363,651.96	388,200.00	388,200.00	274,984.84	70.84%		0.00		113,215.16
	TOTAL REVENUES	363,651.96	388,200.00	388,200.00	274,984.84	70.84%		0.00		113,215.16
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.	2,200.00	3,250.00	3,250.00	3,650.00	0.00%		0.00		(400.00)
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%		0.00		0.00
	OTHER OUTGO	475,914.43	513,000.00	520,846.88	263,693.76	0.00%		0.00		257,153.12
	TOTAL EXPENDITURES	478,114.43	516,250.00	524,096.88	267,343.76	0.00%		0.00		256,753.12
C.	EXCESS (DEFICIENCY) OF REVENUE	(114,462.47)	(128,050.00)	(135,896.88)	7,641.08			0.00		(143,537.96)
	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)	(114,462.47)	(128,050.00)	(135,896.88)	7,641.08			0.00		(143,537.96)
	IN FUND BLANCE									
F.	FUND BALANCE RESERVES									
	BEGINNING BALANCE									
	a) as of July 1 - Unaudited	354,605.66	128,547.37	239,749.19	239,749.19					
	b) Audit Adjustments	(394.00)	0.00	0.00	0.00					
	c) as of July 1 - Audited	354,211.66	128,547.37	239,749.19	239,749.19					
	d) Other Restatements	0.00	0.00	0.00	0.00					
	e) Adjusted Beginning Balance	354,211.66	128,547.37	239,749.19	239,749.19					
G.	ENDING FUND BALANCE	239,749.19	497.37	103,852.31	247,390.27					

CALAVERAS UNIFIED SCHOOL DISTRICT										
SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS, FUND 40										
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE										
FINANCIAL REPORT, as of JUNE 30, 2023										
		2021-2022	2022-2023	2022-2023	2022-2023			2022-2023		
		Actual	Original	Estimated	Year-to-Date					
			Budget	Actuals	Actuals	%		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	425,894.43	11,656,608.46	12,007,399.46	490,660.00	0.00%		0.00		11,516,739.46
	OTHER LOCAL REVENUE	(249.29)	500.00	500.00	590.70	118.14%		0.00		(90.70)
	TOTAL REVENUES	425,645.14	11,657,108.46	12,007,899.46	491,250.70	4.09%		0.00		11,516,648.76
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.	37,187.10	0.00	5,000.00	1,838.50	0.00%		0.00		3,161.50
	CAPITAL OUTLAY	503,814.21	11,656,608.46	11,656,608.46	509,182.00	0.00%		0.00		11,147,426.46
	OTHER OUTGO	0.00	0.00	0.00	0.00	0.00%		0.00		0.00
	TOTAL EXPENDITURES	541,001.31	11,656,608.46	11,661,608.46	511,020.50	0.00%		0.00		11,150,587.96
C.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(115,356.17)	500.00	346,291.00	(19,769.80)			0.00		366,060.80
D.	OTHER FINANCING SOURCES	95,700.88	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) IN FUND BLANCE	(19,655.29)	500.00	346,291.00	(19,769.80)			0.00		366,060.80
F.	FUND BALANCE RESERVES									
	BEGINNING BALANCE									
	a) as of July 1 - Unaudited	56,124.18	56,123.80	36,468.89	36,468.89					
	b) Audit Adjustments	0.00	0.00	0.00	0.00					
	c) as of July 1 - Audited	56,124.18	56,123.80	36,468.89	36,468.89					
	d) Other Restatements	0.00	0.00	0.00	0.00					
	e) Adjusted Beginning Balance	56,124.18	56,123.80	36,468.89	36,468.89					
G.	ENDING FUND BALANCE	36,468.89	56,623.80	382,759.89	16,699.09					

CALAVERAS UNIFIED SCHOOL DISTRICT									
BOND INTEREST AND REDEMPTION FUND, FUND 51									
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE									
FINANCIAL REPORT, as of JUNE 30, 2023									
		2021-2022	2022-2023	2022-2023	2022-2023		2022-2023		
		Actual	Original	Estimated	Year-to-Date		%	Encumbrances	Balance
			Budget	Actuals	Actuals				
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	1,363,769.82	2,640,000.00	2,640,000.00	4,501,726.79	170.52%	0.00		(1,861,726.79)
	TOTAL REVENUES	1,363,769.82	2,640,000.00	2,640,000.00	4,501,726.79	170.52%	0.00		(1,861,726.79)
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	2,906,810.92	2,700,000.00	3,061,119.22	3,005,978.52	98.20%	0.00		55,140.70
	TOTAL EXPENDITURES	2,906,810.92	2,700,000.00	3,061,119.22	3,005,978.52	98.20%	0.00		55,140.70
C.	EXCESS (DEFICIENCY) OF REVENUE	(1,543,041.10)	(60,000.00)	(421,119.22)	1,495,748.27		0.00		(1,916,867.49)
	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)	(1,543,041.10)	(60,000.00)	(421,119.22)	1,495,748.27				
	IN FUND BLANCE								
F.	FUND BALANCE RESERVES								
	BEGINNING BALANCE								
	a) as of July 1 - Unaudited	4,054,799.43	3,651,799.43	2,511,758.33	2,511,758.33				
	b) Audit Adjustments	0.00	0.00	0.00	0.00				
	c) as of July 1 - Audited	4,054,799.43	3,651,799.43	2,511,758.33	2,511,758.33				
	d) Other Restatements	0.00	0.00	0.00	0.00				
	e) Adjusted Beginning Balance	4,054,799.43	3,651,799.43	2,511,758.33	2,511,758.33				
G.	ENDING FUND BALANCE	2,511,758.33	3,591,799.43	2,090,639.11	4,007,506.60				

CALAVERAS UNIFIED SCHOOL DISTRICT										
BOND INTEREST AND REDEMPTION FUND, FUND 52										
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE										
FINANCIAL REPORT, as of JUNE 30, 2023										
		2021-2022	2022-2023	2022-2023	2022-2023			2022-2023		
		Actual	Original	Estimated	Year-to-Date					
			Budget	Actuals	Actuals		%	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	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
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	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
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
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					