## Budget, July 1 FINANCIAL REPORTS 2023-24 Budget School District Certification

05 61564 0000000 Form CB E8BUN3KSJG(2023-24)

	ANN	IUAL BUDGET REPO	DRT:		
l	July	1, 2023 Budget Adop	otion		
×		the school district p	oxes: veloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to impler odate to the LCAP that will be effective for the budget year. The budget was filed and adopted subseque ursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.  es a combined assigned and unassigned ending fund balance above the minimum recommended reserve district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of	nt to a public he	earing by the governing board of
		Budget av ailable for	inspection at:	Public Hearing	:
j		Place:	Calaveras Unified School District	Place:	Calaveras Unified School District
		Date:	September 26, 2023	Date:	September 28, 2023
		Adoption Date:	Carteria 20, 0000	Time:	6:00 pm
ļ		Signed:	September 28, 2023		
		oignou.	Clerk/Secretary of the Governing Board		
Ï			(Original signature required)	,	
			( and a squared)		
		Contact person for a	additional information on the budget reports:		
		Name:	Elaine Neilsen	Telephone:	209-754-2332
		Title:	Interim CBO	E-mail:	eneilsen@calaveras.k12.ca.us
				-	

## Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CKITERI	A AND STANDARDS		Met	Not Me
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERI	A AND STANDARDS (continued)		Met	Not Me
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	THE RESERVE OF THE PROPERTY OF	x
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscally ears.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	**************************************	×
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	TO COMMITTEE OF THE PROPERTY O	X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		x
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	x	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		x
UPPLEM	ENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	x	West Address of the Control of the C
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	W 10 PM
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
\$5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

	MENTAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> </ul>	×	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	×	
		If yes, do benefits continue beyond age 65?	X	
		If yes, are benefits funded by pay-as-you-go?	x	1
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	x	
<b>S</b> 8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	x	
		Classified? (Section S8B, Line 1)	Х	
		Management/supervisor/confidential? (Section S8C, Line 1)	Х	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		x
		Adoption date of the LCAP or an update to the LCAP:	06/2	7/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		x
DDITIO	NAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	***************************************	x
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	<b></b>
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
DITION	IAL FISCAL INDICATORS (continued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		x

## Budget, July 1 2023-24 Budget WORKERS' COMPENSATION CERTIFICATION

05 61564 0000000 Form CC E8BUN3KSJG(2023-24)

ANNUAL CE	RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENS	ATION CLAIMS	
superintende	Education Code Section 42141, if a school district, either individually o ent of the school district annually shall provide information to the gover pard annually shall certify to the county superintendent of schools the	rning board of the school district regarding the estimated acc	rued but unfunded cost of th
To the Count	ty Superintendent of Schools:		
	Our district is self-insured for workers' compensation claims as define	d in Education Code Section 42141(a):	
	Total liabilities actuarially determined:	\$	
	Less: Amount of total liabilities reserved in budget:	\$	
	Estimated accrued but unfunded liabilities:	\$	0.00
Signed	This school district is not self-insured for workers' compensation claim		September 28, 2023
	Clerk/Secretary of the Governing Board		marken   1 m
	(Original signature required)		
For additiona	(Original signature required) I information on this certification, please contact:		
For additiona Name:	, ,		
Name:	Information on this certification, please contact:		
	l information on this certification, please contact: Elaine Neilsen		

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Calaveras Unified Calaveras County

								1000	Lob ON 30 33 (2023-24)
			20.	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (F)	Total Fund col. D + E	% Diff Column
A. REVENUES							(-)	(1.)	ر پر ۲
1) LCFF Sources		8010-8099	32,039,588.41	0.00	32,039,588,41	34 649 479 00	c c		
2) Federal Revenue		8100-8299	30,549.22	6,523,279.00	6,553,828,22	00.0	3 08 1 8 2 3 3 0	34,649,479.00	8.1%
3) Other State Revenue		8300-8599	649,820.67	7.742.787.71	8 392 608 38	55.5	0,001,000,0	3,001,012.39	-53.0%
4) Other Local Revenue		8600-8799	781 484 00	20 203 630	0,002,000,00	24.121,000	3,808,696.13	4,359,423.55	-48.1%
5) TOTAL, REVENUES			33 504 442 30	003,020,000	1,635,111.95	240,807.38	534,584.87	775,392.25	-52.6%
B. EXPENDITURES			60,744,00,00	13, 119, 694, 57	48,621,136.96	35,441,013.80	7,424,893.39	42,865,907.19	-11.8%
1) Certificated Salaries		1000-1999	8,271,702.35	5,799,678.84	14,071,381.19	10,662,313.81	4.376.993.60	15 030 307 44	ò
2) Classified Salaries		2000-2999	4,413,294.74	2,790,618.70	7,203,913.44	4.645.129.57	3 301 185 96	7 046 247 52	%6.0
3) Employ ee Benef its		3000-3999	5,798,956.63	5,355,939.81	11,154,896.44	7,354,341,75	5 176 217 10	1,940,010.03	10.3%
4) Books and Supplies		4000-4999	1,130,506.27	1,216,412,89	2 346 919 16	008 800	0,110,211.10	12, 330, 336. 83	12.3%
5) Services and Other Operating Expenditures		5000-5999	3,249,783.64	3,223,608.56	6.473.392.20	3 025 637 48	3,120,492.62	4,027,385.19	71.6%
6) Capital Outlay		6669-0009	358.053.51	1 078 841 44	1 436 804 06	0,100,000,0	4,736,792.43	7,784,429.91	20.3%
7) Other Outgo (excluding Transfers of Indirect		7100-7299			1,450,054,95	0.00	331,374.44	331,374.44	-76.9%
Costs) 8) Other Outon - Transfers of Indirect Costs		7400-7499	272,253.37	1,877,389.95	2,149,643.32	00:00	1,138,525.66	1,138,525.66	-47.0%
O) TOTAL EXPENDITIONS		6687-0087	(881,007.59)	778,596.68	(102,410.91)	(208,738.81)	205,738.81	(3.000.00)	.97 1%
S) TOTAL, EXTENDIBLES			22,613,542.92	22,121,086.87	44,734,629.79	26,385,576.37	22,409,320.62	48 794 896 99	7 7 6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	r.		10.887.899.47	(7 001 392 30)	3 886 507 47				0/1:
D. OTHER FINANCING SOURCES/USES				(00:300':00':)	3,000,000,11	9,055,437.43	(14,984,427.23)	(5,928,989.80)	-252.6%
1) Interfund Transfers			CHECK THE PROPERTY OF				i		
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	00 0	C	ò
b) Transfers Out		7600-7629	306,886.24	00.00	306,886.24	218.000.00	000	0.00	0.0%
2) Other Sources/Uses								210,000,00	%0.62-
c) (Caroes		8930-8979	00.00	0.00	0.00	00:00	0.00	0.00	0.0%
2) Contributions		1630-7699	00.00	0.00	00.0	00:00	00:00	0.00	%0 0
Contributions (Contributions)		6668-0868	(10,153,191.51)	10,153,191.51	0.00	(11,692,277.80)	11,692,277.80	00.0	%0 0
*/ ICIAL, CITER FINANCING SOURCES/USES	;		(10,460,077.75)	10,153,191.51	(306,886.24)	(11.910.277.80)	11 692 277 80	300 000	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0 L V C V					(210,000,00)	-73.0%
F. FUND BALANCE. RESERVES			421,120,124	3,151,799.21	3,579,620.93	(2,854,840.37)	(3,292,149.43)	(6,146,989.80)	-271.7%
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,346,235.64	3,184,257.74	6,530,493.38	3.774.057.36	6 340 465 60		
b) Audit Adjustments		9793	0.00	0.00	00.00	00 0	0,000,000	10,114,522.94	54.9%
California Dent of Education		j				00:0	00:00	0.00	0.0%

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## Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Calaveras Unified Calaveras County

05 61564 0000000	Form 01	

			30	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			3,346,235.64	3,184,257.74	6,530,493.38	3,774,057.36	6,340,465.58	10,114,522,94	54.9%
d) Other Restatements		9795	00.00	4,408.63	4,408.63	00:00	0.00	00.0	-100 0%
e) Adjusted Beginning Balance (F1c + F1d)			3,346,235.64	3,188,666.37	6,534,902.01	3,774,057.36	6,340,465.58	10,114,522.94	54.8%
2) Ending Balance, June 30 (E + F1e)			3,774,057.36	6,340,465.58	10,114,522.94	919,216.99	3,048,316.15	3,967,533,14	-60.8%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	20,000.00	00:0	20,000.00	20,000.00	0:00	20,000.00	%0.0
Stores		9712	00:00	00.00	00.0	0.00	00:00	0.00	%0.0
Prepaid Items		9713	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	00.00	00:00	0.00	00:00	00:0	0.00	0.0%
b) Restricted		9740	00.0	6,340,465.58	6,340,465.58	00.0	3,048,316.15	3,048,316.15	-51.9%
c) Committed Stabilization Arrangements		9750	0.00	00.0	00.00	00 0			200
Other Commitments		9760	00.00	0,00	00.00	0.00	000	00.00	%0.0
d) Assigned Other Assignments		0020							
Postition   voto	7	00/6	205,557,43	00.00	205,557.43	27,731.12	00.0	27,731.12	-86.5%
EPA Reserve	1400	0876	205, 557.43		205,557.43			00.00	
e) Unassigned/Unappropriated		}			0.00	21,131.12		27,731.12	
Reserve for Economic Uncertainties		9789	1,351,245.48	00.00	1,351,245.48	871,484.87	0.00	871.484.87	-35.5%
Unassigned/Unappropriated Amount		9790	2,197,254.45	00.00	2,197,254.45	1.00	0.00	1.00	-100 0%
G. ASSETS									
1) Cash		a commence of the second		THE CONTRACTOR OF THE CONTRACT					
a) in County Treasury		9110	3,764,191.18	6,373,777.20	10,137,968.38				
Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	00.00	350,639.67	350,639.67				-
c) in Revolving Cash Account		9130	20,000.00	00.0	20,000.00				
d) with Fiscal Agent/Trustee		9135	00.0	00.0	0.00				
e) Collections Awaiting Deposit		9140	00.00	00.0	0.00				
2) Investments		9150	00.0	00.00	0.00				
3) Accounts Receivable		9200	824,995.29	2,341,678.00	3,166,673.29				
4) Due from Grantor Government		9290	0.00	00.00	00.0				
5) Due from Other Funds		9310	513,686.55	00.00	513,686.55				,
6) Stores		9320	00.00	00.00	00.00				

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Budget, July 1 General Fund Unrestricted and Res Expenditures by O

ly 1 ınd Restricted v Object

									LUBUNSNSS(2025-24)
			20.	2022-23 Estimated Actuals	6		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column
7) Prepaid Expenditures		9330	00.00	0.00	0.00				8
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,122,873.02	9,066,094.87	14, 188, 967, 89				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	924,548,49	1,196,822.33	2,121,370.82				
2) Due to Grantor Governments		9590	0.00	516.00	516.00				
3) Due to Other Funds		9610	424,267.17	11,400.00	435,667.17				-
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	00.00	1,516,890.96	1,516,890.96				
6) TOTAL, LIABILITIES			1,348,815.66	2,725,629.29	4,074,444.95				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		0696	0.00	0.00	00.0				
2) TOTAL, DEFERRED INFLOWS			0.00	00.00	00 0				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (16 + J2)			3,774,057.36	6.340.465.58	10 114 522 94				
LCFF SOURCES					10.220,11,00		Indiana Company of the last to the last the strategies of the stra		
Principal Apportionment									
State Aid - Current Year		8011	5,960,485.00	0.00	5.960.485.00	8 570 857 00			
Education Protection Account State Aid - Current Year		8012	00 172 013			00.000		8,570,857.00	43.8%
State Aid - Prior Years		8019	1 439 00	00.00	542,674.00	542,634.00	0.00	542,634.00	%0.0
Tax Relief Subventions					1,439.00	0.00	0.00	0.00	-100.0%
Homeowners' Exemptions		8021	152,591.39	000	152 591 39	200			
Timber Yield Tax		8022	699.45	00.0	699 45	192,391.00	00.00	152,591.00	%0.0
Other Subventions/In-Lieu Taxes		8029	00.0		2	00.860	00.0	00.669	-0.1%
County & District Taxes			00:0		0.00	0.00	0.00	00.00	0.0%
Secured Roll Taxes		8041	20,742,166.31	0.00	20,742,166.31	20,742,166.00		20 204 045 00	
Unsecured Roll Taxes		8042	199,500.70	00.00	199,500,70	199 501 00	<b>3</b>	20,742,166.00	0.0%
Prior Years' Taxes		8043	11,409.76	00:0	11 409 76	11 440 00	80 - 10	199,501.00	0.0%
Supplemental Taxes		8044	877.914.41	00 0	0.77 044 44	00.014,11	0.00	11,410.00	0.0%
Colifornia Dant of Education				)	0/7,914.41	877,914.00	0.00	877,914.00	0.0%

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

100 CONT. C.

			26	2022-23 Estimated Actuals					
							2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
Education Revenue Augmentation Fund (ERAF)		8045	3,601,025.39	0.00	3,601,025.39	3,601,025.00	0.00	3.601.025.00	7000
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	00 0			800
Penalties and Interest from Delinquent Taxes		8048	00:00	00:00	0.00	00.0		0.00	0.0%
Miscellaneous Funds (EC 41604)						00:0	00.0	0.00	0.0%
Roy alties and Bonuses		8081	0.00	00:0	0.00	0.00	00.0	0.00	%0.0
Celef Hirled Laxes		8082	00:00	0.00	0.00	0.00	0.00	0.00	700
Less: Non-LCFF (50%) Adjustment		8089	00.00	0.00	0.00	0.00	0.00	00.0	%0.0
Subtotal, LCFF Sources			32,089,905.41	00.0	32,089,905.41	34,698,797.00	00:00	34.698.797.00	8.1%
LCFF Transfers Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		00'0	00 0			5
All Other LCFF Transfers - Current Year	All Other	8091	00.0	0.00	0.00	00 0		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		9608	(50,317.00)	0.00	(50.317.00)	(49.318.00)		00.0	%0.0
Property Taxes Transfers		8097	00.0	00.00	0.00	(2000)	0000000000000000000000000000000000000	(49,316.00)	-2.0%
LCFF/Revenue Limit Transfers - Prior Years		6608	00.0	00.00	0.00	00 0	00:0	0.00	0.0%
TOTAL, LCFF SOURCES			32,039,588.41	00.0	32 039 588 44	24 640 474 00	00:0	00:00	0.0%
FEDERAL REVENUE					14:000,000,40	04,048,478.00	0.00	34,649,479.00	8.1%
Maintenance and Operations		8110	00.0	0.00	0.00	0.00	0.00	0.00	%0.0
Special Education Discretionary Courts		8181	00:0	0.00	00:00	00.00	0.00	0.00	0.0%
Child Nutrition Programs		8182	00.0	0.00	0.00	0.00	00.00	00:00	%0.0
Donated Food Commodities		0220	00.0	0.00	0.00	00.00	0.00	0.00	%0.0
Forest Reserve Funds		8260	00.0	0.00	0.00	0.00	00.00	00.00	0.0%
Flood Control Funds		8270	30,549.22	0.00	30,549.22	0.00	0.00	00:00	-100.0%
Wildlife Reserve Funds		8280	00.00	0.00	0.00	0.00	0.00	00.0	0.0%
FEMA		8281	0.00	0.00	0.00	00.00	0.00	00.00	%0.0
Interagency Contracts Between LEAs		8285		0.00	0.00	0.00	0.00	00.00	0.0%
Pass-Through Revenues from Federal Sources		8287	00.0	0.00	0.00	00.0	0.00	00.00	0.0%
Title I, Part A, Basic	3010	8290	90 3	00.00	0.00	00:0	0.00	00.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		1,048,404.64	1,048,404.64		1,210,979.43	1,210,979.43	15.5%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		116,159.00	116,159.00		114,916.00	114,916.00	-1.1%
Title III, Part A, English Learner Program	4203	0000		0.00	0.00		0.00	00.0	%0.0
Public Charter Schools Grant Program (PCSGP)	4610	8200		7,523.92	7,523.92		49,740.28	49,740.28	561.1%
-	) - - - - -	0,530		0.00	00.00		0.00	0.00	0.0%

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

								ESBONS	E8BUN3KSJG(2023-24)
			20.	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		(101.884.51)	(101 884 51)		60		5
Career and Technical Education	3500-3599	8290		30.570.09	30.570.09		1,035,745.09	1,035,745.09	-1,116.6%
All Other Federal Revenue	All Other	8290	0.00	5 422 505 86	20,515,55		37,073.00	37,073.00	21.3%
TOTAL, FEDERAL REVENUE			00.00	0,422,000,00	3,422,303.60	0.00	633,158.59	633,158.59	-88.3%
OTHER STATE REVENUE			30,549.22	6,523,279.00	6,553,828.22	0.00	3,081,612.39	3,081,612.39	-53.0%
Other State Apportionments ROC/P Entitlement							Printer and the second		
Prior Years	6360	8319		00.00	C		C		
Special Education Master Plan					00:0		0.00	0.00	%0.0
Current Year	6500	8311		0.00	0.00		00'0	00 0	%0 0
Prior Years	6500	8319		00.00	0.00		0.00	0.00	%0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	00.00	00.00	00 0	780 0
All Other State Apportionments - Prior Years	All Other	8319	0.00	00.0	0.00	00.00	00.0	00.0	800
Child Nutrition Programs		8520	00.0	180,424.00	180,424.00	0.00	00 657 32	20.0	8,0.5
Mandated Costs Reimbursements		8550	111,436.00	0.00	111.436.00	111 436 00	20.100 E	33,037.32	44.8%
Lottery - Unrestricted and Instructional Materials		8560	537 960 67	266 754 88	700 745 55	00.004,111	0.00	111,436.00	0.0%
Tax Relief Subventions			表	20,107	1 33,7 10,00	439,291.42	173,128.00	612,419.42	-23.4%
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	00:00	0.00	00.0	0.00	00 0	%0 0
Other Subventions/In-Lieu Taxes		8576	00.0	00.00	0.00	0.00	0.00	00.00	%0.0
Ctate Sources		į							
After Cohool Education	;	8587	00.00	00.00	0.00	0.00	0.00	00.00	0.0%
Charter School Equility Cont.	6010	8590		00.00	0.00		0.00	0.00	0.0%
Charles School Facility Grant	6030	8290		00.00	0.00		00:00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		00.0	00 0	80.0
Career Technical Education Incentive Grant Program	6387	8590		94,941.66	94,941.66		275 600 07	70.00 370	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		00.0	20.000,012	30.3%
Specialized Secondary	7370	8590		0.00	0.00		00:0	00.00	0.0%
All Other State Revenue	All Other	8590	5,424.00	7,200,667,17	7 206 091 17	000	00.0	00.0	0.0%
TOTAL, OTHER STATE REVENUE			649.820.67	7 742 787 71	8 302 609 20	0.00	3,260,310.74	3,260,310.74	-54.8%
OTHER LOCAL REVENUE			· · · · · · · · · · · · · · · · · · ·	1,101,1241,1	0,000,256,0	550,727.42	3,808,696.13	4,359,423.55	48.1%
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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Calaveras Unified Calaveras County

								NO GOT	LOBOINSRSSG(2025-24)
			20	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
Other Local Revenue							(-)	(r)	C & F
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	00 0		(		
Unsecured Roll		8616	000	000	000		0.00	0.00	%0.0
Prior Years' Taxes		8617		00.00	0.00	0.00	00.00	0.00	0.0%
Supplemental Taxes			00.0	0.00	0.00	0.00	00:00	0.00	0.0%
Non-Ad Valorem Taxes		0	0.00	0.00	0.00	00:00	00.00	00.0	0.0%
Parcel Taxes		8621	0.00	0.00	0.00	0.00	00.0		/80 0
Comer		8622	0.00	00.00	0.00	0.00	0.00	00.0	%0.0
community redevelopment Funds Not Subject to LCFF Deduction		8625	00.00	0.00	0.00	0.00	00.0		8000
Perlatites and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	00:0	0.00	0.00	%0.0
Sale of Equipment/Supplies		8631	00 909	C					
Sale of Publications		8632	00.00	00.0	00.00	0.00	0.00	0.00	-100.0%
Food Service Sales		8637	0000	00.00	0.00	00.00	0.00	0.00	0.0%
All Other Sales		+C00	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		60 0	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		0000	38,917.34	0.00	38,917.34	63,000.00	0.00	63,000.00	61.9%
Net Increase (Decrease) in the Fair Value of		0000	117,777.35	44.37	117,821.72	76,807.38	20.00	76,857.38	-34.8%
Investments Fees and Contracts		8662	0.00	0.00	0.00	0.00	00:00	00.00	%0.0
Adult Education Fees		8671	0.00	0.00	00.0	C			
Non-Resident Students		8672	0.00	00.0	0.00	0.00	00.0	00.00	0.0%
Iransportation Fees From Individuals		8675	00.00	00.00	0.00	0.00	00.0	000	%0.0
Interagency Services		8677	00.00	0.00	0.00	00.0		00.0	0.0%
Mitigation/Developer Fees		8681	00.00	0.00	0.00	0.00	0000	0.00	0.0%
All Other Fees and Contracts		6898	00:00	00.00	0.00	0.00	00.00	00.0	0.0%
Other Local Revenue									0.0%
Percent Adjustment		8691	0.00	00:00	0.00	0.00		G C	à
Pass-Inrough Revenue from Local Sources		2698	0.00	00.00	0.00	00:00	0.00	0000	0.00
All Other Local Revenue		6698	624,183.40	853,583.49	1,477,766.89	101,000.00	534.534.87	635 534 87	0.0%
Tuiton		8710	00.00	0.00	0.00	00.00	0.00	00.00	20.70
								20:0	0.0%

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Budget, July 1	General Fund	Unrestricted and Restricted	Expenditures by Object	

								ESBON	E0BUN3R33G(2023-24)
			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
All Other Transfers In		8781-8783	0.00	00.0	0.00	00.0	0.00	00.0	3000
Transfers of Apportionments			100円の開発して100円の円の円の円の円の円の円の円の円の円の円の円の円の円の円の円の円の円の円				00.0	0.00	0.0%
Special Education SELPA Transfers									
From Districts or Charter Schools	9200	8791		0.00	0.00		0.00	00 0	%0 0
From County Offices	6500	8792		0.00	00:00		0.00	00 0	70.0
From JPAs	6500	8793		00:00	0.00		00.00	00 0	7000
ROC/P Transfers From Districts or Charter Schools	ครุย	8701							\$0.0
From County Offices	9360	8792		0.00	0.00		00:0	0.00	0.0%
From JPAs	6360	8703		00.00	0.00		00.00	0.00	0.0%
Other Transfers of Apportionments		Seco		0.00	00.00		0.00	0.00	%0.0
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	G G	C C		
From County Offices	All Other	8792	0.00	00.00	0.00	0.00	00.0	0.00	%0.0
From JPAs	All Other	8793	00.00	00.00	0.00	00.00	00.0	00:0	0.0%
All Other Transfers In from All Others		8799	00.0	0.00	0.00	00.0	0000	00.5	0.0%
TOTAL, OTHER LOCAL REVENUE			781,484.09	853,627.86	1.635.111.95	2000	00.00	0.00	0.0%
TOTAL, REVENUES			33,501,442.39	15.119 694 57	48 621 136 96	25 444 040 00	10.400,400	(75,392.25	-52.6%
CERTIFICATED SALARIES					20,000	35,441,013,80	7,424,893.39	42,865,907.19	-11.8%
Certificated Teachers' Salaries		1100	6,724,335.03	4,956,861.39	11,681,196.42	8,487,187.74	3,739,086,51	12.226.274.25	4 7%
Certificated Pupil Support Salaries		1200	197,728.93	428,418.61	626,147.54	563,927.27	309 708 05	873 635 32	0/ J'F
Certificated Supervisors' and Administrators' Salaries		1300	1.273.690.80	14 320 84	2 600 044			75.559,579	39.5%
Other Certificated Salaries		1900	75 947 50	2007	to:110,000,1	1,556,898.80	328,199.04	1,865,097.84	10.5%
TOTAL, CERTIFICATED SALARIES			8 271 702 3E	00.07	96,620,97	74,300.00	0.00	74,300.00	-2.3%
CLASSIFIED SALARIES			00:30:11	9,733,070.04	14,071,381.19	10,662,313.81	4,376,993.60	15,039,307.41	%6.9
Classified Instructional Salaries		2100	56,415.61	1,899,181.23	1,955,596.84	74.767.72	7 389 663 63	20 404 404 05	30
Classified Support Salaries		2200	2,071,862.78	544,673.23	2,616,536.01	2,193,392,49	568 277 09	2 761 660 68	20.070
Classified Supervisors' and Administrators' Salaries		2300	584,930.49	112,076.60	692,007.09	582,690.00	116 958 56	600 649 56	0.07%
Clerical, Technical and Office Salaries		2400	1,352,565.79	139,210.41	1,491,776.20	1,464.869.11	149 190 08	1 614 050 40	0.4%
Other Classified Salaries		2900	347,520.07	95.477.23	442 997 30	320 440 26	140, 100,00	61.600,+10,1	8.2%
TOTAL, CLASSIFIED SALARIES			4,413,294.74	2,790,618.70	7.203.913 44	4 645 129 57	7,096.60	406,506.85	-8.2%
EMPLOYEE BENEFITS						1,040,129,37	3,301,185.96	7,946,315.53	10.3%
STRS		3101-3102	1,506,422.06	2,071,928.71	3,578,350.77	2,014,523.35	1,860,417.16	3.874.940.51	3%
רות אל איני איני איני איני איני איני איני א		3201-3202	980,553.34	793,223.06	1,773,776.40	1,240,061.98	984.359.94	2 224 421 92	25 48/
OASDI/Medicare/Alternative		3301-3302	445,412.24	317,149.32	762,561.56	498,439.13	334,350.57	832,789.70	9.2%

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# Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Calaveras Unified Calaveras County

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	1,601,567.15	1,255,233.32	2,856,800.47	2,050,122.45	1,185,844.91	3,235,967,36	13.3%
Unemploy ment Insurance		3501-3502	59,406.06	40,724.61	100,130.67	7,228.63	3,645.72	10.874.35	-89 1%
Workers' Compensation		3601-3602	329,300.83	225,919.56	555,220.39	462,038.76	232,896.88	694,935.64	25.2%
OPEB, Allocated		3701-3702	727,976.75	536,620.84	1,264,597.59	932,468.70	473,644.33	1,406,113.03	11.2%
OPEB, Active Employees		3751-3752	00.00	00'0	0.00	0.00	0.00	00.0	%0 0
Other Employee Benefits		3901-3902	148,318.20	115,140.39	263,458.59	149,458.75	101,057.59	250.516.34	4 9%
TOTAL, EMPLOYEE BENEFITS			5,798,956.63	5,355,939.81	11,154,896.44	7,354,341.75	5,176,217.10	12.530,558.85	12.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	29,255.42	29,255.42	200.00	103,092.98	103,292.98	253.1%
Moderate Materials		4200	983.13	10,993.32	11,976.45	0.00	71,452.90	71,452.90	496.6%
waterials and Supplies		4300	1,052,793.86	982,556.88	2,035,350.74	863,641.69	2,577,739.84	3,441,381.53	69.1%
Noncapitalized Equipment		4400	76,729.28	193,607.27	270,336.55	43,050.88	268,549.58	311,600.46	15.3%
D00 L		4700	00.0	00.00	0.00	0.00	99,657.32	99,657.32	New
TOTAL, BOOKS AND SUPPLIES			1,130,506.27	1,216,412.89	2,346,919.16	906,892.57	3,120,492.62	4,027,385.19	71.6%
SERVICES AND OTHER OPERATING EXPENDITURES	ITURES			West Conduction					
Subagreements for Services		5100	0.00	1,535,515.29	1,535,515.29	0.00	1,837,815.00	1,837,815.00	19.7%
iravel and Conferences		2500	135,917.16	65,138.24	201,055.40	93,355.24	171,903.27	265,258.51	31.9%
Dues and Memberships		2300	27,665.17	752.00	28,417.17	27,725.17	777.00	28,502.17	0.3%
Insurance		5400 - 5450	535,073.12	00.00	535,073.12	493,535.77	0.00	493,535.77	-7.8%
Operations and Housekeeping Services		2200	1,361,559.97	1,100.00	1,362,659.97	1,394,472.55	9,250.00	1,403,722.55	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		2600	125,044.73	155,967.65	281,012.38	66,380.39	120.324.16	186 704 55	79 66
Transfers of Direct Costs		5710	(2,846.63)	2,846.63	0.00	(2,700.00)	2,700.00	0.00	-33.6%
Transfers of Direct Costs - Interfund		5750	(88.15)	2,398.20	2,310.05	1,058.08	00:00	1,058.08	-54.2%
Professional/Consulting Services and Operating Expenditures		2800	939,819.49	1,455,984.95	2,395,804.44	811,002.03	2,606,060.70	3.417.062.73	42 6%
Communications		2900	127,638.78	3,905.60	131,544.38	140,808.25	9.962.30	150 770 55	1/1 69/
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,249,783.64	3,223,608.56	6,473,392.20	3.025.637.48	4 758 792 43	7 787 7	20.5
CAPITAL OUTLAY							24:36:45	1,104,423.91	20.3%
Land		6100	00.00	0.00	00:00	0.00	00:00	0.00	%0.0
Land Improvements		6170	00:00	00.00	0.00	00.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	00:00	819,651.69	819,651.69	00.00	234,933.58	234,933.58	-71.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		9300	0.00	0.00	0.00	00.0	00 0		700
Equipment		6400	358.053.51	259 189 75	617 243 26	00:0	00.0	0.00	0.0%
=		_		21.001.001	07.542,110	0.00	96,440.86	96,440.86	-84.4%

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Calaveras Unified Calaveras County

				•				ESBUN	E8BUN3KSJG(2023-24)
			20	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (F)	Total Fund col. D + E	% Diff Column
Equipment Replacement		6500	0.00	0.00	00 0			(F)	C&F
Lease Assets		0099	00 0	000	00.0	0.00	0.00	0.00	%0'0
Subscription Assets		6700		00.0	0.00	0.00	0.00	0.00	%0.0
TOTAL, CAPITAL OUTLAY		3	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Coefe)	(ote)		358,053.51	1,078,841.44	1,436,894.95	0.00	331,374.44	331,374,44	-76.9%
Tuition	(515)			***************************************					
Tuition for Instruction Under Interdistrict							TANTANIA		
Attendance Agreements		7110	00 0	· ·	,				
State Special Schools		7130	000	0.00	0.00	00.00	0.00	0.00	%0.0
Tuition, Excess Costs, and/or Deficit Payments			0.00	0.00	0.00	00.0	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7141	0.00	0.00	00 0	9			
Payments to County Offices		7142	245,841.00	00.00	245 841 00	0000	00.00	0.00	%0.0
Payments to JPAs		7143	000		21.0,01	0.00	0.00	00:00	-100.0%
Transfers of Pass-Through Revenues		•	0.00	0.00	0.00	00.0	00:00	0.00	0.0%
To Districts or Charter Schools		7211	0.00	000	c c	!	Parado de la composição d		
To County Offices		7212	00.0	0000	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0000	00.00	0.00	00.00	00.00	0.00	0.0%
Special Education SELPA Transfers of		) !	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
Apportionments				<del>- 11-11-11-11-11-11-1</del>					
To Districts or Charter Schools	6500	7221		0.00	00 0		•		
To County Offices	6500	7222		00 0	00:0		0.00	0.00	%0.0
To JPAs	6500	7223	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	00.0	0.00		00.00	00.00	%0.0
ROC/P Transfers of Apportionments				0.00	0.00		00.00	0.00	0.0%
To Districts or Charter Schools	6360	7221		000	c c				
To County Offices	6360	7222		000	00.0		0.00	00.00	0.0%
To JPAs	6360	7223		80.0	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223		00:0	0.00		0.00	00.00	0.0%
All Other Transfers		7281-7283	0000	0.00	0.00	00.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		0002	00.00	1,8/0,231.08	1,870,231.08	0.00	1,138,525.66	1,138,525.66	-39.1%
Debt Service		667/	0.00	00.00	0.00	0.00	00.00	0.00	0.0%
Debt Service - Interest		7438	1,541.96	417.92	1 050 00	Č			
Other Debt Service - Principal		7439	24.870.41	E 740 0E	20.505.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of				20.01.0	31,011.36	0.00	0.00	00.00	-100.0%
mailed Costs)			272,253.37	1,877,389.95	2,149,643.32	0.00	1,138,525.66	1 138 525 66	71 00/
OTHER UNISO - I KANSFERS OF INDIRECT COSTS	s							1, 100,020,00	47.0%
Iransfers of Indirect Costs		7310	(778,596.68)	778,596.68	00.00	(205,738.81)	205.738.81	000	ò
Califomia Dept of Education								20:0	0.0.0

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Calaveras Unified Calaveras County

Budget, July 1	General Fund	Unrestricted and Restricted	Expenditures by Object	
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								, NO GOOD	COB ON 3N 33 G(2023-24)
			20	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
Transfers of Indirect Costs - Interfund		7350	(102,410.91)	0.00	(102.410.91)	(3 000 001		(00 000 0)	- 5
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(881 007 59)	778 505 69	(100 044 004)	(00:00:0)	00.0	(3,000.00)	-97.1%
TOTAL, EXPENDITURES	The second secon		22 613 542 92	22 121 086 87	(102,410.91)	(208,738.81)	205,738.81	(3,000.00)	-97.1%
INTERFUND TRANSFERS				10,000,121,42	44,734,028.78	26,385,576.37	22,409,320.62	48,794,896.99	9.1%
INTERFUND TRANSFERS IN							THE STATE OF THE S		
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	00.00	00 0	%0 0
From: Bond Interest and Redemption Fund		8914	00:0	0.00	0.00	0.00	00.00	00.0	80.0
Other Authorized Interfund Transfers In		8919	00.00	00.00	0.00	00.00	0.00	00 0	70.0
(a) IOIAL, INTERFUND TRANSFERS IN			00.0	00.00	00.00	0.00	0.00	00 0	70.0
INTERFUND TRANSFERS OUT									0.0
To: Child Development Fund		7611	6,886.24	0.00	6,886.24	0.00	0.00	0.00	-100.0%
To Control Design Control Design		7612	0.00	00.00	00.00	00.00	0.00	0.00	0.0%
Facilities Fund		7613	0.00	0.00	00.00	90 0	C		
To: Cafeteria Fund		7616	0.00	0.00	00 0	00.0	00:0	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	0.00	300 000 00	218 000 00	00.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			306 886 24	000	70 000 000	20,000,00	0.00	218,000.00	-27.3%
OTHER SOURCES/USES				00.0	300,666.24	218,000.00	0.00	218,000.00	-29.0%
SOURCES		•	H17-3.						
State Apportionments									
Emergency Apportionments		8931	0.00	00.0	00.0	CO C			
Proceeds		•	37			00.5	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	00.0	0.00	0.00	00 0	c c	ò
Other Sources								0.0	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	00 0	0			
Long-Term Debt Proceeds		·				8	000	0.00	%0.0
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	00.00	00 0	c c	ò
Proceeds from Leases		8972	0.00	0.00	0.00	00.00	00.0	00.0	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	00.00	000	000	0.00	0.0%
Proceeds from SBITAs		8974	0.00	00.00	00 0	800	0.00	0.00	0.0%
All Other Financing Sources		8979	00.0	000	0000	00.0	0.00	0.00	%0.0
(c) TOTAL, SOURCES		<b></b>	000	0.00	0.00	0.00	0.00	00:00	%0.0
USES	AND THE RESERVE OF THE PROPERTY OF THE PROPERT		00.00	0.00	0.00	00.0	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	00.0	C	c c				
Califomia Dept of Education						0.00	0.00	00.00	0.0%

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Calaveras County			Unre	General Fund Unrestricted and Restricted Expenditures by Object				05 E8BUN3	05 61564 0000000 Form 01 E8BUN3KSJG(2023-24)
			20	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column
All Other Financing Uses		0002		3			<b>,</b> _ \		s S
		660/	0.00	00.00	0.00	0.00	0.00	00:00	0.0%
(d) IOTAL, USES			00.00	00.00	0.00	00 0	00 0	000	
CONTRIBUTIONS				The state of the s			00.0	0.00	0.0%
Contributions from Unrestricted Revenues		8980	(10,153,191.51)	10,153,191.51	0.00	(11,692,277.80)	11.692.277.80	00 0	700
Contributions from Restricted Revenues		8990	00.00	00.00	0.00	00.0	00 0	0000	80.0
(e) TOTAL, CONTRIBUTIONS			(10, 153, 191, 51)	10 153 191 51	000	(44 000 011		0.00	0.0%
TOTAL OTHER SINANCING SOLIDGES				0.000	00.0	(11,092,277.80)	11,692,277.80	0.00	%0.0
(a-b+c-d+e)	0		(10,460,077.75)	10,153,191.51	(306.886.24)	(11 910 277 80)	11 603 277 80	000	
					(,	(00:113:01:01)	11,032,277.00	(00.000,812)	-29.0%

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Function

Calaveras Unified Calaveras County

								E8BUN	E8BUN3KSJG(2023-24)
		·	202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund	% Diff Column
A. REVENUES							(5)	(F)	C&F
1) LCFF Sources		8010-8099	32,039,588.41	0.00	32,039,588,41	34 649 479 00	c		
2) Federal Revenue		8100-8299	30,549.22	6,523,279.00	6,553,828,22	00.0	2 001 612 20	34,648,479.00	8.1%
3) Other State Revenue		8300-8599	649.820.67	7 742 787 71	000000000000000000000000000000000000000		2,001,012.33	3,081,612.39	-53.0%
4) Other Local Revenue		8600-8799	781 484 09	863 627 96	0,332,000.30	550,727.42	3,808,696,13	4,359,423.55	48.1%
5) TOTAL, REVENUES			20.004, 403.00	092/20'560	1,635,111.95	240,807.38	534,584.87	775,392.25	-52.6%
B. EXPENDITURES (Objects 1000-7999)			55,501,442.58	15,119,694.57	48,621,136.96	35,441,013.80	7,424,893.39	42,865,907.19	-11.8%
1) Instruction	1000-1999		10,535,588.10	14,515,440.69	25,051,028.79	13,207,829.52	15 745 207 35	70 900 C30 9C	
2) instruction - Kelated Services	2000-2999		3,243,803.70	974,907.24	4,218,710.94	3 507 784 90	027 550 00	20,333,030,07	15.6%
3) Pupil Services	3000-3999	J	3,164,963.59	1,128,383.05	4 293 346 64	0,001,001,00	70.896,776	4,485,353.92	6.3%
4) Ancillary Services	4000-4999	1	226.051.97	214 307 66	440 050 00	3,422,137.23	2,368,956.79	5,791,094.04	34.9%
5) Community Services	5000-5999		15.395.79	00.000,11.2	440,339.63	280,632.71	113,781.57	394,414.28	-10.4%
6) Enterprise	6669-0009	<u> </u>	6.000	60'nac	15,955.88	23,776.29	73,340.96	97,117.25	508.7%
7) General Administration	6662-0002	!	00.0	0.00	0.00	0.00	00.00	0.00	0.0%
8) Plant Services	8000-8000		2,306,471.64	918,565.73	3,225,037.37	2,948,667.21	234,546.46	3,183,213.67	-1.3%
		0	2,840,645.36	2,491,532.46	5,332,177.82	2,990,054.09	1,757,392.81	4,747,446.90	-11.0%
9) Other Outgo	6666-0006	Except 7600-	280,622.77	1,877,389.95	2,158,012.72	4,694.40	1,138,525.66	1 143 220 06	72.0%
יין יין דא באטן סאפט			22,613,542.92	22,121,086.87	44,734,629.79	26.385.576.37	22 409 320 62	00 000 704 07	%0.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,887,899.47	(7 001 392 30)	2 000 507 47		70.070,001,117	40,744,890.99	%1.%
D. OTHER FINANCING SOURCES/USES				(0.30,100,1)	71.700,000,0	9,055,437.43	(14,984,427.23)	(5,928,989.80)	-252.6%
1) Interfund Transfers									
a) Transfers In		8900-8929	00:00	0.00	00.00	5	C C		
b) Iransters Out		7600-7629	306,886.24	00.0	306,886.24	218.000.00	00.0	0.00	0.0%
a) Sources								210,000,00	-29.0%
b) Uses		8930-8979	0.00	0.00	00.00	00.00	0.00	00.0	%0 0
3) Contributions		7630-7699	0.00	00.00	0.00	00.00	0.00	00.0	%0.0
4) TOTAL OTHER FINANCING		6668-0868	(10,153,191.51)	10,153,191.51	0.00	(11,692,277.80)	11,692,277.80	00.00	%0.0
SOURCES/USES		***************************************	(10,460,077.75)	10,153,191,51	(306 886 24)	(11 040 077 00)			800
E. NET INCREASE (DECREASE) IN FUND					(	(00.712,016,11)	11,692,277.80	(218,000.00)	-29.0%
EXEANCE (C + D4)			427,821.72	3,151,799.21	3,579,620.93	(2,854,840.37)	(3,292,149.43)	(6, 146, 989.80)	-271.7%
1) Beginning Fund Balance						- manufactural to the second			
a) As of July 1 - Unaudited		9791	3,346,235.64	3,184,257.74	6,530,493.38	3.774.057.36	240 455		
							00.001,010,0	10, 114,522.94	54.9%

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Function

Calaveras Unified Calaveras County

								1000	-c
			2	2022-23 Estimated Actuals			2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column
b) Audit Adjustments		9793	00.0	0.00	0.00	00 0			٦ ع
c) As of July 1 - Audited (F1a + F1b)			3.346.235.64	3 184 257 74	00 007 003 0		0.00	0.00	%0.0
d) Other Restatements		9070	100010	47.702,101.0	6,530,493.38	3,774,057.36	6,340,465.58	10,114,522.94	54.9%
e) Adiusted Beginning Balance (E1c + E1d)		26	00.00	4,408.63	4,408.63	0.00	00.0	0.00	-100.0%
2) Ending Balance Time 30 (E ± E12)			3,346,235.64	3,188,666.37	6,534,902.01	3,774,057.36	6,340,465.58	10,114,522.94	54.8%
			3,774,057.36	6,340,465.58	10,114,522.94	919,216.99	3,048,316.15	3,967,533,14	-60.8%
a) Nonspendable				A CONTRACTOR					
Rev olving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20.000.00	%00
		9712	00.00	00.00	00.00	00.0	0.00	0.00	%00
All Othors		9713	0.00	00:00	0.00	00.0	0.00	0.00	0.0%
b) Restricted		9719	00.0	00:00	0.00	00.00	0.00	0.00	0.0%
Committee		9740	H 0.00	6,340,465.58	6,340,465.58	0.00	3,048,316.15	3,048,316.15	-51.9%
Stabilization Arrangements		9750	00.00	0.00	0.00	00 0	8		
Other Commitments (by Resource/Object)		0926	00:00	0.00	00:0	00:00	00:0	0.00	%0.0
Other Assignments (by Resource/Object)		9780	205,557.43	0.00	205,557.43	27.731.12		07.707.70	
Lottery, Unrestricted	1100	9780	205,557.43		205,557.43	1		27,731.12	-86.5%
EPA Reserve e) Unassigned/Unapprogriated	1400	9780	old La		0.00	27,731.12		0.00	
Reserve for Economic Uncertainties		9789	1,351,245.48	0.00	1,351,245.48	871,484.87	00.0	871,484,87	.35.5%
ordering orlappiopilated Amount		9790	2,197,254.45	0.00	2,197,254.45	1.00	0.00	1.00	-100.0%

Budget, July 1 General Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	394 970 52	_ I_ `
6266	Educator Effectiveness. FY 2021-22	30.	1,436,731,80
		441,917.34	253,225.81
6300	Lottery: Instructional Materials	406,041.79	152.597.94
6547	Special Education Early Intervention Preschool Grant	184.869.33	55 787 CZ
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	617 431 67	90:00:4
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	2000	0,00
7029	Child Nutrition: Food Service Staff Training Funds	96,218,00	0.00
0000		4,146.78	0.00
/ 032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	180,424.00	0.00
7311	Classified School Employee Professional Development Block Grant	20.495.49	17 550 21
7412	A-G Access/Success Grant	01 04 00	12.000,11
7413	A-G Learning Loce Militarity Grant	00, 140.30	0.00
	TOO DISTRICT CONTRACTOR OF THE	41,704.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	41,075.59	747 72
7435	Learning Recovery Emergency Block Grant	2 592 278 12	00 202 098
8210	Student Activ ity Funds	1 10 000	66.201,000
9010	Other Destricted I good	70.850,055	350,689.67
	Crier Nestrician Local	928,112.70	403,282.88
iotal, Restricted Balance		6,340,465.58	3,048,316.15

Description  A. REVENUES  1) LCFF Sources  2) Federal Revenue  3) Other State Revenue  4) Other Local Revenue  5) TOTAL, REVENUES  B. EXPENDITURES  1) Certificated Salaries  2) Classified Salaries  2) Classified Salaries  3) Employee Benefits  4) Books and Supplies  5) Services and Other Operating Expenditures  6) Capital Outlay  7) Other Outgo (excluding Transfers of Indirect Costs)  8) Other Outgo (excluding Transfers of Indirect Costs)  9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  b) Transfers Out  2) Other Sources/Uses  a) Sources  b) Uses  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	2022-23 Estimated Actuals  0,00 0.00 354,633.29 587,986.60 942,619.89  0.00 516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38)  6,886.24 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 364,774.00 648,767.90	0 0.0 2.9 7 10.3 7.5 0 0.0 16.2 17.2 139.4 -63.9 0.0 0.0 100.09
1) LCFF Sources  2) Federal Revenue  3) Other State Revenue  4) Other Local Revenue  5) TOTAL, REVENUES  B. EXPENDITURES  1) Certificated Salaries  2) Classified Salaries  3) Employee Benefits  4) Books and Supplies  5) Services and Other Operating Expenditures  6) Capital Outlay  7) Other Outgo (excluding Transfers of Indirect Costs)  8) Other Outgo - Transfers of Indirect Costs  9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers Out  2) Other Sources/Uses  a) Sources  b) Uses  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 354,633.29 587,986.60 942,619.89  0.00 516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38)  6,886.24 0.00 0.00 0.00 0.00 0.00 6,886.24	0.00 0.01 364,774.01 648,767.91 1,013,541.91 0.00 600,404.72 386,835.97 55,651.60 30,871.52 0.00 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00 0.00 0.00	0 0.0 0 0.0 0 2.9 7 10.3 7 7.5 0 0.0 16.2 17.2 139.4 1 -63.9 0.0 10.3 94.49 -100.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES  B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 354,633.29 587,986.60 942,619.89  0.00 516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38)  6,886.24 0.00 0.00 0.00 0.00 0.00 6,886.24	0.00 364,774.00 648,767.9; 1,013,541.9; 0.00 600,404.72 386,835.97 55,651.60 30,871.52 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00	0 0.0 0 2.9 7 10.3 7.5 0 0.0 16.2 17.2 139.4 -63.9 0.0 -100.0 10.3 94.4 -100.0 0.0 0.0 0.0 0.0
3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES  B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) E. FUND BALANCE, RESERVES 1) Beginning Fund Balance	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 354,633.29 587,986.60 942,619.89  0.00 516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38)  6,886.24 0.00 0.00 0.00 0.00 0.00 6,886.24	0.00 364,774.00 648,767.9; 1,013,541.9; 0.00 600,404.72 386,835.97 55,651.60 30,871.52 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00	0 0.0 0 2.9 7 10.3 7.5 0 0.0 16.2 17.2 139.4 -63.9 0.0 -100.0 10.3 94.4 -100.0 0.0 0.0 0.0 0.0
4) Other Local Revenue 5) TOTAL, REVENUES  B. EXPENDITURES  1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) E. FUND BALANCE, RESERVES 1) Beginning Fund Balance	8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	354,633.29 587,986.60 942,619.89 0.00 516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	364,774.0( 648,767.9; 1,013,541.9;  0.00 600,404.72 386,835.97 55,651.60 30,871.52 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	2.9 7 10.3 7 7 0 0.0 0 0.0 16.2 17.2 139.4 -63.9 0.0 0 -100.0 10.3 94.4 -100.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.
5) TOTAL, REVENUES  B. EXPENDITURES  1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance	8600-8799  1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399  8900-8929 7600-7629  8930-8979 7630-7699	587,986.60 942,619.89  0.00 516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38)  6,886.24 0.00 0.00 0.00 0.00 0.00 6,886.24	648,767.9; 1,013,541.9; 0,00 600,404.72 386,835.97 55,651.60 30,871.52 0,00 0,00 1,073,763.81 (60,221.84) 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	7 10.3 7 7.5 0 0.0 0 16.2 17.2 139.4 63.9 0.0 0.0 0.0 0.0 0.0 10.39 94.49 -100.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.
B. EXPENDITURES  1) Certificated Salaries  2) Classified Salaries  3) Employee Benefits  4) Books and Supplies  5) Services and Other Operating Expenditures  6) Capital Outlay  7) Other Outgo (excluding Transfers of Indirect Costs)  8) Other Outgo - Transfers of Indirect Costs  9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  b) Transfers Out  2) Other Sources/Uses  a) Sources  b) Uses  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  5. FUND BALANCE, RESERVES  1) Beginning Fund Balance	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	942,619.89  0.00 516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38)  6,886.24 0.00 0.00 0.00 0.00 6,886.24	1,013,541,97  0,00 600,404,72 386,835,97 55,651,60 30,871,52 0,00 0,00 1,073,763,81 (60,221,84)  0,00 0,00 0,00 0,00 0,00 0,00 0,00	7 7.5 7 0 0.0 0 0.0 16.2 17.2 139.4 -63.9 0.0 0.0 0.0 10.3 94.4 -100.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.
1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) E. FUND BALANCE, RESERVES 1) Beginning Fund Balance	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	0.00 516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 0.00 6,886.24	0.00 600,404.72 386,835.97 55,651.60 30,871.52 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00	0 0.0 16.2 17.2 139.4 -63.9 0.0 -100.0 10.3 94.4 -100.0 0.0 0.0 0.0 0.0 0.0
2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1) Beginning Fund Balance	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 0.00 6,886.24	600,404.72 386,835.97 55,651.60 30,871.52 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00	16.2 17.2 139.4 -63.9 0.0' -100.09 10.33 94.44 -100.09 0.09 0.09
2) Classified Salaries 3) Employ ee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	516,915.78 329,972.74 23,244.18 85,473.60 0.00 17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 0.00 6,886.24	600,404.72 386,835.97 55,651.60 30,871.52 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00	16.2 17.2 139.4 -63.9 0.0 -100.0 10.3 94.4 -100.0° 0.0° 0.0°
4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	329,972.74 23,244.18 85,473.60 0.00 0.00 17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 6,886.24	386,835.97 55,651.60 30,871.52 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00 0.00	17.2 139.4 -63.9 0.0 -100.0 10.3 94.4 -100.0 0.09 0.09
4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	23,244.18 85,473.60 0.00 0.00 17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 6,886.24	55,651.60 30,871.52 0.00 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00 0.00	139,4 -63.9 0.0 0.0 -100.0 10.3 94.4 -100,0 0.0 0.0 0.0 0.0 0.0
5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	85,473.60 0.00 0.00 17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 6,886.24	30,871.52 0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00	-63.9 0.0 0.0 -100.0 10.3 94.4 -100.0 0.0 0.0 0.0 -100.0
6) Capital Outlay  7) Other Outgo (excluding Transfers of Indirect Costs)  8) Other Outgo - Transfers of Indirect Costs  9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  b) Transfers Out  2) Other Sources/Uses  a) Sources  b) Uses  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance	6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	0.00 0.00 17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 6,886.24	0.00 0.00 1.073,763.81 (60,221.84) 0.00 0.00 0.00	0.0 0.0 -100.0 10.3 94.4 -100.0 0.0 0.0 -100.0
7) Other Outgo (excluding Transfers of Indirect Costs)  8) Other Outgo - Transfers of Indirect Costs  9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  b) Transfers Out  2) Other Sources/Uses  a) Sources  b) Uses  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance	7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	0.00 17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 0.00 6,886.24	0.00 0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00	0.0 -100.0 10.3 94.4 -100.0 0.0 0.0 0.0 -100.0
8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 0.00 6,886.24	0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00	-100.0 10.3 94.4 -100.0 0.0 0.0 0.0 -100.0
9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (A5 - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  b) Transfers Out  2) Other Sources/Uses  a) Sources  b) Uses  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance	7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	17,991.97 973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 0.00 6,886.24	0.00 1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00	-100.0 10.3 94.4 -100.0 0.0 0.0 0.0 -100.0
9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  b) Transfers Out  2) Other Sources/Uses  a) Sources  b) Uses  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance	8900-8929 7600-7629 8930-8979 7630-7699	973,598.27 (30,978.38) 6,886.24 0.00 0.00 0.00 6,886.24	1,073,763.81 (60,221.84) 0.00 0.00 0.00 0.00 0.00	10.3 94.4 -100.0 0.0 0.0 0.0 -100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (A5 - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  b) Transfers Out  2) Other Sources/Uses  a) Sources  b) Uses  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance	7600-7629 8930-8979 7630-7699	(30,978.38) 6,886.24 0.00 0.00 0.00 6,886.24	(60,221.84) 0.00 0.00 0.00 0.00 0.00	94.4 -100.0 0.0 0.0 0.0 0.0 -100.0
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  b) Transfers Out  2) Other Sources/Uses  a) Sources  b) Uses  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance	7600-7629 8930-8979 7630-7699	6,886,24 0.00 0.00 0.00 0.00 6,886,24	0.00 0.00 0.00 0.00 0.00	-100.0° 0.0° 0.0° 0.0° -100.0°
1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	7600-7629 8930-8979 7630-7699	6,886,24 0.00 0.00 0.00 0.00 6,886,24	0.00 0.00 0.00 0.00 0.00	-100.0° 0.0° 0.0° 0.0° -100.0°
a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	7600-7629 8930-8979 7630-7699	0.00 0.00 0.00 0.00 6,886.24	0.00 0.00 0.00 0.00	0.0° 0.0° 0.0° -100.0°
b) Transfers Out  2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	7600-7629 8930-8979 7630-7699	0.00 0.00 0.00 0.00 6,886.24	0.00 0.00 0.00 0.00	0.0° 0.0° 0.0° -100.0°
2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	7600-7629 8930-8979 7630-7699	0.00 0.00 0.00 0.00 6,886.24	0.00 0.00 0.00 0.00	0.0° 0.0° 0.0° -100.0°
a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	8930-8979 7630-7699	0.00 0.00 0.00 6,886.24	0.00 0.00 0.00 0.00	0.0° 0.0° -100.0°
b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	7630-7699	0.00 0.00 6,886.24	0.00 0.00 0.00	0.0° -0.0° -100.0°
b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	7630-7699	0.00 0.00 6,886.24	0.00 0.00 0.00	0.09 -0.09
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance		0.00 6,886.24	0.00	-100.0
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance	9980-8999	6,886.24	0.00	-100.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance				
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance		(24,092.14)	(60,221.84)	150.0%
1) Beginning Fund Balance				
a) As of July 1 - Unaudited				
	9791	111,206.65	87,114.51	-21.79
b) Audit Adjustments	9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		111,206.65	87,114.51	-21.7%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		111,206.65	87,114.51	-21.79
2) Ending Balance, June 30 (E + F1e)		87,114.51	26,892.67	-69.1%
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	77,163.96	11,780.96	-84.7%
c) Committed		HEATHER BANGER		. Tavila situaria (n. 1
Stabilization Arrangements	9750	0,00	0.00	
Other Commitments	9760	A STATE OF THE PARTY OF THE PAR	. Traffic A. Heller Art. 1884	0.0%
d) Assigned	9700	0.00	0.00	0.0%
Other Assignments	9780	9,950.55	15,111.71	51.9%
Reserve for Child Development Programs 0000	9780	9, 950. 55		
Reserve for Child Development Programs 0000	9780		15, 111.71	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0%
ASSETS	-			
1) Cash				
a) in County Treasury	9110	98,160.77		
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00	ŀ	
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		

SACS Financial Reporting Software - SACS V6.1

					E8BUN3KSJG(202
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	41,685.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	85,507.45		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	SET MAINS TO LONG OUR EXPERTMENT AND A		
10) TOTAL, ASSETS		9360	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			225,353.45		
1) Deferred Outflows of Resources					
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
I. LIABILITIES			0.00		
1) Accounts Payable					
2) Due to Grantor Governments		9500	2,150.32		
		9590	0.00		
3) Due to Other Funds		9610	136,082.16		
4) Current Loans		9640			
5) Unearned Revenue		9650	6.46		
6) TOTAL, LIABILITIES			138,238.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00	ĺ	
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			87,114.51		
FEDERAL REVENUE					
Child Nutrition Programs		8220	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
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		1	0.00	0.00	0.0
OTHER STATE REVENUE					
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	331,470.00	339,566.00	
All Other State Revenue	All Other	8590	23,163.29	25,208.00	2.4
TOTAL, OTHER STATE REVENUE	7 07 07 07 07	0000	354,633.29		8.8
THER LOCAL REVENUE			354,633.29	364,774.00	2.9
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		2004			
Food Service Sales		8631	0.00	0.00	0.0
Interest		8634	0.00	0.00	0.0
		8660	1,003.70	600.00	-40.2
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					
Child Development Parent Fees		8673	304,904.43	314,077.24	3.0
Interagency Services		8677	282,078.47	334,090.73	18.4
All Other Fees and Contracts		8689	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			587,986.60	648,767.97	10.3
OTAL, REVENUES			942,619.89	1,013,541.97	7.5
ERTIFICATED SALARIES				.,010,041.01	7.5
Certificated Teachers' Salaries		1100	0.00	0.00	0.00
Certificated Pupil Support Salaries		1200	0.00	1	0.09
Certificated Supervisors' and Administrators' Salaries		1300		0.00	0.09
Other Certificated Salaries			0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		1900	0.00	0.00	0.0%
ifomia Dept of Education			0.00	0.00	0.09

SACS Financial Reporting Software - SACS V6.1

					E8BUN3KSJG(2023-2
Description	Resource Codes Ob	oject Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	311,060.08	377,281.55	21.3%
Classified Support Salaries		2200	111,401.64	119,592.84	7.4%
Classified Supervisors' and Administrators' Salaries		2300	59,215.08	66,157.77	11.7%
Clerical, Technical and Office Salaries		2400	35,238.98	37,372.56	6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			516,915.78	600,404.72	16.29
EMPLOYEE BENEFITS					
STRS	3	3101-3102	0.00	0.00	0.0%
PERS	3	3201-3202	128,800.42	159,428.17	23.8%
OASDI/Medicare/Alternative	3	3301-3302	40,128.25	45,890.06	14.49
Health and Welfare Benefits	3	401-3402	90,934.44	106,256.08	16.8%
Unemployment Insurance	3	501-3502	2,619.65	299.80	-88.6%
Workers' Compensation	3	601-3602	13,796.82	18,441.37	33.7%
OPEB, Allocated	3	701-3702	32,885.94	38,383.75	16.7%
OPEB, Active Employees	3	751-3752	0.00	0.00	0.0%
Other Employee Benefits	3	901-3902	20,807.22	18,136.74	-12.8%
TOTAL, EMPLOYEE BENEFITS			329,972.74	386,835.97	17.2%
BOOKS AND SUPPLIES					
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	18,775,70	54,564.84	190.6%
Noncapitalized Equipment		4400	4,468.48	1,086.76	-75.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,244.18	55,651.60	139.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,502.08	3,780.96	151.7%
Dues and Memberships		5300	300.00	625.00	108.3%
Insurance	54	100-5450	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	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,171.92	3,285.02	-21.3%
Professional/Consulting Services and Operating Expenditures		5800	79,499.60	23,180.54	-70.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		i	85,473.60	30,871.52	-63.9%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out		Í			
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service			į		
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				0.00	0.070
Transfers of Indirect Costs - Interfund		7350	17,991.97	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	,		17,991.97	0.00	-100.0%
TOTAL, EXPENDITURES		<del></del>	973,598.27	1,073,763.81	
NTERFUND TRANSFERS			373,380.27	1,0/3,/03.61	10.3%
INTERFUND TRANSFERS IN					
From: General Fund	5	3911	6,886.24	0.00	-100.09/
	(		0,000.24	0.00	-100.0%

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			6,886.24	0.00	-100.09
INTERFUND TRANSFERS OUT				0.00	-100.07
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES		<del></del>	0.00	0.00	0.09
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.00
Long-Term Debt Proceeds			0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	
Proceeds from Leases		8972	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		0373	0.00	0.00	0.0%
JSES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00		
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		7039	0.00	0.00	0.0%
CONTRIBUTIONS			U.UU	0.00	0.0%
Contributions from Unrestricted Revenues		8980			
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		왕	6,886.24	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference			
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	Barrier Control			
2) Federal Revenue		8100-8299	0.00	0.00	Carlos de de la companión de l La companión de la companión d			
3) Other State Revenue		8300-8599	354,633.29	364,774.00				
4) Other Local Revenue		8600-8799	587,986.60	648,767.97				
5) TOTAL, REVENUES			942,619.89	1,013,541.97	1			
B. EXPENDITURES (Objects 1000-7999)								
1) Instruction	1000-1999		608,879.29	704,891,19				
2) Instruction - Related Services	2000-2999		55,542.88	59,356.54				
3) Pupil Services	3000-3999		0.00	0.00				
4) Ancillary Services	4000-4999		0,00	0.00				
5) Community Services	5000-5999		291,184.13	309,516.08				
6) Enterprise	6000-6999		0.00	0.00				
7) General Administration	7000-7999		17,991.97	0.00	-10			
8) Plant Services	8000-8999		0.00	0.00				
9) Other Outgo		Except 7600-		0.00				
	9000-9999	7699	0.00	0.00				
10) TOTAL, EXPENDITURES			973,598.27	1,073,763.81	1			
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B10)			(30,978.38)	(60,221.84)	9			
OTHER FINANCING SOURCES/USES			(00,010.00)	(00,221.04)	-			
1) Interfund Transfers								
a) Transfers In		8900-8929	6,886.24	0.00	-10			
b) Transfers Out		7600-7629	0.00	0.00				
2) Other Sources/Uses		İ		0.00				
a) Sources		8930-8979	0.00	0.00				
b) Uses		7630-7699	0.00	0.00				
3) Contributions		8980-8999	0.00	Programme in Contract Capital Sections				
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	6,886.24	0.00				
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,092.14)		-10			
FUND BALANCE, RESERVES			(24,092.14)	(60,221.84)	150			
1) Beginning Fund Balance		Ĭ						
a) As of July 1 - Unaudited		9791	444 000 05	<b></b>				
b) Audit Adjustments			111,206.65	87,114.51	-2			
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	(			
d) Other Restatements			111,206.65	87,114.51	-21			
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	C			
2) Ending Balance, June 30 (E + F1e)			111,206.65	87,114.51	-21			
Components of Ending Fund Balance			87,114.51	26,892.67	-69			
-								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00	0			
Stores		9712	0.00	0.00	0			
Prepaid Items		9713	0.00	0.00	0			
All Others		9719	0.00	0,00	0			
b) Restricted		9740	77,163.96	11,780.96	-84			
c) Committed		1			the last part			
Stabilization Arrangements		9750	0.00	0.00	O			
Other Commitments (by Resource/Object)		9760	0.00	0.00				
d) Assigned								
Other Assignments (by Resource/Object)		9780	9,950.55	15,111.71	51.			
Reserve for Child Development Programs	0000	9780	9,950.55					
Reserve for Child Development Programs	0000	9780	-,000,00	15,111.71	<b>题</b> 好加加5870			
e) Unassigned/Unappropriated			斯斯斯斯斯 1987年 18					
Reserve for Economic Uncertainties		9789	0.00	0.00				
Unassigned/Unappropriated Amount		9790	<b>V.00</b>	0.00	0.			

## Budget, July 1 Child Development Fund Exhibit: Restricted Balance Detail

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	Resource	Description	2022-23 Estimated 2023-24 Actuals Budget
	9010	Other Restricted Local	77,163.96 11,780.96
Total, Restricted Balance			77,163.96 11,780.96

			E8BUN3KSJG(2023-2		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	1,678,227.91	1,428,063.00	-14.9
3) Other State Revenue		8300-8599	834,189.75	717,000.00	-14.0
4) Other Local Revenue		8600-8799	72,650.88	63,100.00	-13.1
5) TOTAL, REVENUES			2,585,068.54	2,208,163.00	-14.69
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	776,037.73	843,214,19	8.79
3) Employ ee Benefits		3000-3999	456,399.43	487,549.90	6.8
4) Books and Supplies		4000-4999	935,308.56	741,006.76	-20.89
5) Services and Other Operating Expenditures		5000-5999	20,629.65	24,710.98	19.89
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
,		7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	84,418.94	3,000.00	-96.49
9) TOTAL, EXPENDITURES			2,272,794.31	2,099,481.83	-7.69
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			312,274.23	108,681.17	-65.29
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
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%
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			312,274.23	108,681.17	-65.2%
. FUND BALANCE, RESERVES			012,214.20	100,001.17	203,276
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	389,795.06	699,006.29	79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	389,795.06	699,006.29	79.3%
d) Other Restatements		9795	(3,063.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	386,732.06		
2) Ending Balance, June 30 (E + F1e)			i	699,006.29	80.7%
Components of Ending Fund Balance			699,006.29	807,687.46	15.5%
a) Nonspendable					
Revolving Cash		0744			
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	98,007.91	98,007.91	0.0%
All Others		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted		9740	600,998.38	709,679.55	18.1%
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	0.00	0.00	0.0%
ASSETS					
1) Cash					
a) in County Treasury		9110	290,059.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	į	
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		į
d) with Fiscal Agent/Trustee		9135	0.00		
				1	,
e) Collections Awaiting Deposit		9140	0.00		

					E8BUN3KSJG(20)
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	345,758.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	350,159.72		
6) Stores		9320	98,007.91		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		0000	1,083,985.32		
H. DEFERRED OUTFLOWS OF RESOURCES			1,000,000.32		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIABILITIES			0.00		
1) Accounts Payable					
2) Due to Grantor Governments		9500	4,311.64		
		9590	0.00		
3) Due to Other Funds		9610	377,604.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,063.00		
6) TOTAL, LIABILITIES			384,979.03		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					<del></del>
(G10 + H2) - (I6 + J2)		j	699,006.29		
EDERAL REVENUE			303,000.20		
Child Nutrition Programs		8220	1 520 580 20	4 405 000 00	_
Donated Food Commodities			1,529,580.30	1,425,000.00	-6
All Other Federal Revenue		8221	148,647.61	0.00	-100
TOTAL, FEDERAL REVENUE		8290	0.00	3,063.00	1
THER STATE REVENUE			1,678,227.91	1,428,063.00	-14.
		1			
Child Nutrition Programs		8520	834,189.75	717,000.00	-14.
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			834,189.75	717,000.00	-14.
THER LOCAL REVENUE		1			
Other Local Revenue					
Sales		ľ			
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Food Service Sales		8634	69,380.39	60,000.00	-13,:
Leases and Rentals		8650	0.00	0.00	0.
nterest		8660	3,270.49	3,100.00	-5.:
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00		
Fees and Contracts		0002	0.00	0.00	0.0
Interagency Services		8677			
Other Local Revenue		8077	0.00	0.00	0.0
All Other Local Revenue					
OTAL, OTHER LOCAL REVENUE		8699	0.00	0.00	0.0
		1	1		
TAL, REVENUES			72,650.88	63,100.00	-13.1
RTIFICATED SALARIES			72,650.88 2,585,068.54	63,100.00 2,208,163.00	
Certificated Supervisors' and Administrators' Salaries		1300			-14.6
Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries		1300 1900	2,585,068.54	2,208,163.00	-14.6 0.0
			2,585,068.54	2,208,163.00	-14.6 0.0 0.0
Other Certificated Salaries			2,585,068.54 0.00 0.00	2,208,163.00 0.00 0.00	-14.6 0.0 0.0
Other Certificated Salaries OTAL, CERTIFICATED SALARIES			2,585,068.54 0.00 0.00 0.00	2,208,163.00 0.00 0.00 0.00	-14.6 0.0 0.0
Other Certificated Salaries OTAL, CERTIFICATED SALARIES ASSIFIED SALARIES		2200	2,585,068.54 0.00 0.00 0.00 700,140.73	2,208,163.00 0.00 0.00 0.00 761,053.19	-14.6 0.0 0.0 0.0
Other Certificated Salaries OTAL, CERTIFICATED SALARIES ASSIFIED SALARIES Classified Support Salaries classified Supervisors' and Administrators' Salaries		2200 2300	2,585,068.54 0.00 0.00 0.00 700,140.73 75,897.00	2,208,163.00 0.00 0.00 0.00 761,053.19 82,161.00	-14.6 0.6 0.6 8.7 8.3
Other Certificated Salaries OTAL, CERTIFICATED SALARIES  ASSIFIED SALARIES  Classified Support Salaries  Idassified Supervisors' and Administrators' Salaries  Iderical, Technical and Office Salaries		2200 2300 2400	2,585,068.54 0.00 0.00 0.00 700,140.73 75,897.00 0.00	2,208,163.00 0.00 0.00 0.00 761,053.19 82,161.00 0.00	-14.6 0.0 0.0 0.0 8.7 8.3
Other Certificated Salaries OTAL, CERTIFICATED SALARIES  ASSIFIED SALARIES  Classified Support Salaries  Idassified Supervisors' and Administrators' Salaries  Iderical, Technical and Office Salaries  Ither Classified Salaries		2200 2300	2,585,068.54 0.00 0.00 0.00 700,140.73 75,897.00 0.00 0.00	2,208,163.00 0.00 0.00 0.00 761,053.19 82,161.00 0.00 0.00	-14.6 0.0 0.0 0.0 8.7 8.3 0.0
Other Certificated Salaries OTAL, CERTIFICATED SALARIES  ASSIFIED SALARIES  Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Cther Classified Salaries OTAL, CLASSIFIED SALARIES		2200 2300 2400	2,585,068.54 0.00 0.00 0.00 700,140.73 75,897.00 0.00	2,208,163.00 0.00 0.00 0.00 761,053.19 82,161.00 0.00	-14.6 0.0 0.0 0.0 8.7 8.3 0.0
Other Certificated Salaries OTAL, CERTIFICATED SALARIES  ASSIFIED SALARIES Classified Support Salaries Classified Supervisors' and Administrators' Salaries Iderical, Technical and Office Salaries OTAL, CLASSIFIED SALARIES  PLOYEE BENEFITS		2200 2300 2400 2900	2,585,068.54 0.00 0.00 0.00 700,140.73 75,897.00 0.00 0.00	2,208,163.00 0.00 0.00 0.00 761,053.19 82,161.00 0.00 0.00	-14.6 0.0 0.0 0.0 8.7 8.3 0.0
Other Certificated Salaries OTAL, CERTIFICATED SALARIES  ASSIFIED SALARIES  Classified Support Salaries classified Supervisors' and Administrators' Salaries clerical, Technical and Office Salaries other Classified Salaries OTAL, CLASSIFIED SALARIES  PLOYEE BENEFITS TRS		2200 2300 2400 2900	2,585,068.54 0.00 0.00 0.00 700,140.73 75,897.00 0.00 0.00	2,208,163.00 0.00 0.00 0.00 761,053.19 82,161.00 0.00 0.00	-14.6 0.0 0.0 0.0 8.7 8.3 0.0 0.0 8.7
Other Certificated Salaries OTAL, CERTIFICATED SALARIES  ASSIFIED SALARIES Classified Support Salaries Classified Supervisors' and Administrators' Salaries Iderical, Technical and Office Salaries OTAL, CLASSIFIED SALARIES  PLOYEE BENEFITS		2200 2300 2400 2900	2,585,068.54 0.00 0.00 0.00 700,140.73 75,897.00 0.00 0.00 776,037.73	2,208,163.00 0.00 0.00 0.00 761,053.19 82,161.00 0.00 0.00 843,214.19	-13.1 -14.6 0.0 0.0 0.0 0.0 8.7' 8.3' 0.0' 0.0' 8.75

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					E8BUN3KSJG(20
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	121,024.67	133,794.17	1:
Unemployment Insurance		3501-3502	3,854.19	400.94	-8:
Workers' Compensation		3601-3602	20,519.26	24,820.78	2
OPEB, Allocated		3701-3702	48,372.64	53,259.87	10
OPEB, Active Employees		3751-3752	0.00	0.00	
Other Employee Benefits		3901-3902	22,157.65	21,205.57	-
TOTAL, EMPLOYEE BENEFITS			456,399.43	487,549.90	
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	
Materials and Supplies		4300	101,649.90	104,168.39	
Noncapitalized Equipment			l	1	
Food		4400	33,930.08	8,450.00	-7
TOTAL, BOOKS AND SUPPLIES		4700	799,728.58	628,388.37	-2
			935,308.56	741,006.76	-24
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	1
Travel and Conferences		5200	1,623.90	2,190.00	34
Dues and Memberships		5300	0.00	0.00	(
Insurance		5400-5450	0.00	0.00	i
Operations and Housekeeping Services		5500	1,633.83	5,350.00	22
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,043.50	10,584.48	-1:
Transfers of Direct Costs		5710	0.00	0.00	ALVELY E
Transfers of Direct Costs - Interfund		5750	(6,481.97)	(4,343.10)	-3
Professional/Consulting Services and Operating Expenditures		5800	10,809.04	10,929.60	_
Communications		5900	1.35	0.00	-100
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,629.65	24,710.98	19
APITAL OUTLAY			20,029.03	24,710.90	18
Buildings and Improvements of Buildings					
Equipment		6200	0.00	0.00	(
		6400	0.00	0.00	(
Equipment Replacement		6500	0.00	0.00	(
Lease Assets		6600	0.00	0.00	(
Subscription Assets		6700	0.00	0.00	C
TOTAL, CAPITAL OUTLAY			0.00	0.00	
THER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service			1		
Debt Service - Interest		7438	0.00	0.00	C
Other Debt Service - Principal		7439	0.00	0.00	c
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		ļ	0.00	0.00	C
THER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	84,418.94	3,000.00	-96
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			84,418.94	3,000.00	-96
TOTAL, EXPENDITURES			2,272,794.31		
TERFUND TRANSFERS			2,2/2,/94.31	2,099,481.83	-7
INTERFUND TRANSFERS IN					
From: General Fund					
		8916	0.00	0.00	0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0
HER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0
ong-Term Debt Proceeds				5.50	Ü
Proceeds from Leases		8972	0.00	0.00	2
Proceeds from SBITAs			0.00	0.00	0.
		8974	0.00	0.00	0.
NI Other Financing Sources		8979	0.00	0.00	0.
c) TOTAL, SOURCES			0.00	0.00	0
ES					
ransfers of Funds from Lapsed/Reorganized LEAs					

California Dept of Education SACS Financial Reporting Software - SACS V6.1

## Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

05 61564 0000000 Form 13 E8BUN3KSJG(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated 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%
CONTRIBUTIONS					5.0%
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		0000	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

E8BUN3K							
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	σ.00	0.00	0.0		
2) Federal Revenue		8100-8299	1,678,227.91	1,428,063.00	-14.9		
3) Other State Revenue		8300-8599	834,189.75	717,000.00	-14.0		
4) Other Local Revenue		8600-8799	72,650.88	63,100.00	-13.1		
5) TOTAL, REVENUES			2,585,068.54	2,208,163.00	-14.6		
B. EXPENDITURES (Objects 1000-7999)			#-3-: Here 13	The studied			
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		2,186,741.54	2,091,131.83	-4.4		
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		84,418.94	3,000.00	1		
8) Plant Services	8000-8999		1,633.83		-96.4		
	6000-6333	F 7000	1,033,63	5,350.00	227.5		
9) Other Outgo	9000-9999	Except 7600- 7699	0,00	0.00	0.0		
10) TOTAL, EXPENDITURES			2,272,794.31	2,099,481.83	-7.6		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			312,274.23	108,681.17	-65.2		
D. OTHER FINANCING SOURCES/USES		· · · · · · · · · · · · · · · · · · ·					
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		7 000 7 020	0.00	0.00	0.0		
a) Sources		8930-8979	0.00	0.00	0.0		
b) Uses		7630-7699	!		0.0		
3) Contributions		8980-8999	0.00	0.00	0.09		
4) TOTAL, OTHER FINANCING SOURCES/USES		6960-6999	0.00	0.00	0.0		
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0		
. FUND BALANCE, RESERVES			312,274,23	108,681.17	-65.2		
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		0704					
b) Audit Adjustments		9791	389,795.06	699,006.29	79.3		
		9793	0.00	0.00	0.09		
c) As of July 1 - Audited (F1a + F1b)			389,795.06	699,006.29	79.3		
d) Other Restatements		9795	(3,063.00)	0.00	-100.09		
e) Adjusted Beginning Balance (F1c + F1d)			386,732.06	699,006.29	80.79		
2) Ending Balance, June 30 (E + F1e)			699,006.29	807,687.46	15.59		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash		9711	0.00	0.00	0.09		
Stores		9712	98,007.91	98,007.91	0.0%		
Prepaid Items		9713	0.00	0.00	0.0%		
All Others		9719	0.00	0.00	0.0%		
b) Restricted		9740	600,998.38	709,679.55	18.1%		
c) Committed			SARAYS YEST				
Stabilization Arrangements		9750	0.00	0.00	0.0%		
Other Commitments (by Resource/Object)		9760	0,00	0.00	0.0%		
d) Assigned		ĺ		5.50	3.07		
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%		
e) Unassigned/Unappropriated					0.0%		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%		

## Budget, July 1 Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

05 61564 0000000 Form 13 E8BUN3KSJG(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	559,976.05	675,362.61
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	17,696.13	21,096.13
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	12,000.47	12,000.47
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	10,105.39	0.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,220.34	1,220.34
Total, Restricted Balance		600,998.38	709,679.55

		<del></del>			E8BUN3KSJG(20.
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	State of the Control	to Manager at the case
3) Other State Revenue		8300-8599	0.00	1. But Carl County of Chemical West of	ED PARK SHOWN THE PARK OF THE
4) Other Local Revenue		8600-8799	8,367.94		
5) TOTAL, REVENUES			8,367.94	· ·	
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	
2) Classified Salaries		2000-2999	0.00	of Barrier is Assistant through Pagaraga	
3) Employ ee Benefits		3000-3999	0.00	1	
4) Books and Supplies		4000-4999	49,099.60	1	
5) Services and Other Operating Expenditures		5000-5999	402,912.29	T T	
6) Capital Outlay		6000-6999	82,521.03	1	-100
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,		1	1
		7400-7499	288,000.00	0.00	-100
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0
9) TOTAL, EXPENDITURES			822,532.92	196,264.45	-76
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)			(814,164.98)	(192,264.45)	-76
D. OTHER FINANCING SOURCES/USES			(= 1,131,30)	(,02,204.43)	-76
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100
b) Transfers Out		7600-7629	0.00	0.00	0
2) Other Sources/Uses				0.00	0.
a) Sources		8930-8979	0.00	0.00	_
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	TA WIEPCARDING, A ARED	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0000-0000	300,000.00	0.00	0.
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				0.00	-100.
FUND BALANCE, RESERVES			(514,164.98)	(192,264.45)	-62.
1) Beginning Fund Balance		1			
a) As of July 1 - Unaudited		9791	705 074 00		
b) Audit Adjustments		9793	795,271.33	281, 106.35	-64.
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0
d) Other Restatements		0705	795,271,33	281,106.35	-64.7
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)		1	795,271.33	281,106.35	-64.7
Components of Ending Fund Balance			281,106.35	88,841.90	-68.4
a) Nonspendable		J			
Revolving Cash					
Stores		9711	0.00	0.00	0.0
Prepaid Items		9712	0.00	0.00	0.0
		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		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	281,106.35	88,841.90	-68.4
Reserve for Deferred Maintenance Projects	0000	9780	281, 106.35		
Reserve for Deferred Maintenance Projects	0000	9780		88,841.90	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
ASSETS					
) Cash		1		-	
a) in County Treasury		9110	341,498.85		
4) Fair Value Adhata and Control Control			0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9111	0.00		
		1			

				E8BUN3KSJG(2023		
Description	Resource Codes	Object Codes	2022-23 Estimated 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	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			341,498.85			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES			-			
1) Accounts Payable		9500	60,392.50			
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		9030	0.00			
J. DEFERRED INFLOWS OF RESOURCES			60,392.50			
1) Deferred Inflows of Resources		0000				
2) TOTAL, DEFERRED INFLOWS		9690	0.00			
K. FUND EQUITY			0.00			
(G10 + H2) - (I6 + J2)						
CFF SOURCES		-	281,106.35			
LCFF Transfers		l	j			
LCFF Transfers - Current Year						
LCFF/Rev enue Limit Transfers - Prior Years		8091	0.00	0.00	0.	
TOTAL, LCFF SOURCES		8099	0.00	0.00	0,	
THER STATE REVENUE	· · · · · · · · · · · · · · · · · · ·		0.00	0.00	0.	
All Other State Revenue						
TOTAL, OTHER STATE REVENUE		8590	0.00	0.00	0.0	
THER LOCAL REVENUE			0.00	0.00	0.	
Other Local Revenue						
Community Redevelopment Funds Not Subject to LCFF Deduction		}				
Sales		8625	0.00	0.00	0.6	
Sale of Equipment/Supplies Interest		8631	0.00	0.00	0.0	
		8660	8,367.94	4,000.00	-52.2	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0	
Other Local Revenue		1				
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			8,367.94	4,000.00	-52.2	
TAL, REVENUES			8,367.94	4,000.00	-52.2	
ASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0.0	
Other Classified Salaries		2900	0.00	0.00	0.0	
OTAL, CLASSIFIED SALARIES			0.00	0.00	0.0	
PLOYEE BENEFITS						
TRS		3101-3102	0.00	0.00	0.0	
ERS		3201-3202	0.00	0.00	0.0	
ASDI/Medicare/Alternative		3301~3302	0.00	0.00		
ealth and Welfare Benefits		3401-3402	0.00	1	0.0	
nemploy ment Insurance		3501-3502	0.00	0.00	0.0	
Vorkers' Compensation		3601-3602		0.00	0.0	
PEB, Allocated		3701-3702	0.00	0.00	0.0	
PEB, Active Employees			0.00	0.00	0.09	
ther Employee Benefits		3751-3752	0.00	0.00	0.09	
OTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.09	
famin Dont of Education		L_	0.00	0.00	0.0%	

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	35,042.70	63,279.74	80.6
Noncapitalized Equipment		4400	14,056.90	8,569.92	-39.0
TOTAL, BOOKS AND SUPPLIES			49,099.60	71,849.66	46.3
SERVICES AND OTHER OPERATING EXPENDITURES					
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	289.00	4,289.00	1,384.1
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	402,623.29	120,125.79	-70.2
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			402,912.29	124,414.79	-69.1
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	73,271.12	0.00	-100.0
Equipment Replacement		6500	9,249.91	0.00	-100.0
Lease Assets		6600	0.00	0.00	0.09
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			82,521.03	0.00	-100.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	43,000.00	0.00	-100.0%
Other Debt Service - Principal		7439	245,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			288,000.00	0.00	-100.09
TOTAL, EXPENDITURES			822,532,92	196,264.45	-76.1%
NTERFUND TRANSFERS			022,002,02	100,204.40	-70.17
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT			000,000.00	0.50	-100.07
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		70.0	0.00	0.00	0.0%
THER SOURCES/USES			0.00	0.00	0.076
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds			0,00	0.00	0.078
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	i	
All Other Financing Sources		8979		0.00	0.0%
(c) TOTAL, SOURCES		6979	0.00	0.00	0.0%
SES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		1023	0.00	0.00	0.0%
ONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		9090			
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
IEL LOTAE, GONTRIBUTIONS			0.00	0.00	0.0%

			7		E8BUN3KSJG(2023-2
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
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	8,367.94	4,000.00	-52.2%
5) TOTAL, REVENUES			8,367.94	4,000.00	-52.2%
B. EXPENDITURES (Objects 1000-7999)					BUNGET WIN
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		-0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
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		534,532.92	196,264.45	-63.3%
9) Other Outgo		Except 7600-		1	00.07
•	9000-9999	7699	288,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			822,532.92	196,264.45	-76.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(814,164.98)	(192,264.45)	-76.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	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			300,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(514,164.98)	(192,264.45)	-62,6%
F. FUND BALANCE, RESERVES			` `	( , , , , , , , , , , , , , , , , , , ,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,271.33	281,106.35	-64.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,271.33	281,106.35	-64.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	795,271.33	281,106.35	
2) Ending Balance, June 30 (E + F1e)			281,106.35		-64.7%
Components of Ending Fund Balance			261,100.33	88,841.90	-68.4%
a) Nonspendable					
Revolving Cash		0744			
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
		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	281,106.35	88,841.90	-68.4%
Reserve for Deferred Maintenance Projects	0000	9780	281,106.35		
Reserve for Deferred Maintenance Projects	0000	9780		88,841.90	
e) Unassigned/Unappropriated		ļ.		Walioteka k	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

## Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

05 61564 0000000 Form 14 E8BUN3KSJG(2023-24)

ResourceDescription2022-23 Estimated Actuals2023-24 Estimated BudgetTotal, Restricted Balance0.000.00

					E8BUN3KSJG(202	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES				day regarda.		
1) LCFF Sources		8010-8099	0.00	0.00	J	
2) Federal Revenue		8100-8299	0.00	0.00	0	
3) Other State Revenue		8300-8599	0.00	0.00	0	
4) Other Local Revenue		8600-8799	274,984.84	351,200.00	27	
5) TOTAL, REVENUES			274,984.84	351,200.00	27	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0	
2) Classified Salaries		2000-2999	0.00	0.00	1	
3) Employee Benefits		3000-3999	0.00	0.00		
4) Books and Supplies		4000-4999	0.00	0.00		
5) Services and Other Operating Expenditures		5000-5999	3,650.00	3,675.00		
6) Capital Outlay		6000-6999	0.00	0.00		
		7100-7299,	0,00	0.00	1	
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	263,693.76	811,172.26	207	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00		
9) TOTAL, EXPENDITURES			267,343.76	814,847,26	204	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	<b>1</b>					
FINANCING SOURCES AND USES (A5 - B9)			7,641.08	(463,647.26)	-6,167	
O. OTHER FINANCING SOURCES/USES			[			
1) Interfund Transfers						
a) Transfers In		8900-8929	0,00	218,000.00		
b) Transfers Out		7600-7629	0.00	0.00	a	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0	
b) Uses		7630-7699	0.00	0.00	О	
3) Contributions		8980-8999	0.00	0.00	0.	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	218,000.00		
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,641.08	(245,647.26)	-3,314.	
. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	239,749.19	247,390.27	3.	
b) Audit Adjustments		9793	0.00	0.00	0.	
c) As of July 1 - Audited (F1a + F1b)			239,749.19	247,390.27	3.	
d) Other Restatements		9795	0.00	0.00	0.	
e) Adjusted Beginning Balance (F1c + F1d)		0.00	239,749.19	247,390.27	3.	
2) Ending Balance, June 30 (E + F1e)		ĺ	247,390.27			
Components of Ending Fund Balance			247,390.27	1,743.01	-99.	
a) Nonspendable		ĺ				
Revolving Cash		9711	0.00	0.00	0. To an 1400 statement surviva	
Stores		9712	0,00	0.00	0.	
Prepaid Items		9713	245,116.00	0.00	-100.	
All Others		9719	0.00	0.00	0.	
b) Restricted		9740	2,274.27	1,743.01	-23.	
c) Committed		ł				
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		ĺ		i kaj laboro de la		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0	
Unassigned/Unappropriated Amount		9790	0.00	0.00		
ASSETS			5.55	0.00	0.1	
1) Cash		II				
Cash     in County Treasury		9110	2 274 27	1		
a) in County Treasury		9110 9111	2,274.27			
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury     b) in Banks		9111 9120	0.00			
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			

				T**
Description Resource Co	odes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	245,116.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0,00		
10) TOTAL, ASSETS		247,390.27		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00	ļ	
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES	3030	0.00		
. DEFERRED INFLOWS OF RESOURCES		0.00		
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS	3030			
C. FUND EQUITY		0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		247 200 27		
THER STATE REVENUE		247,390.27		
Tax Relief Subventions				
Restricted Levies - Other				
Homeowners' Exemptions	8575			
Other Subventions/In-Lieu Taxes	i i	0.00	0.00	0,
All Other State Revenue	8576	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE	8590	0.00	0.00	0.
THER LOCAL REVENUE		0.00	0.00	0.
Other Local Revenue				
County and District Taxes				
Other Restricted Levies				
Secured Roll			İ	
Unsecured Roll	8615	0.00	0.00	0.6
Prior Years' Taxes	8616	0.00	0.00	0.0
Supplemental Taxes	8617	0.00	0.00	0.0
Non-Ad Valorem Taxes	8618	0.00	0.00	0.0
Parcel Taxes				
Other	8621	0.00	0.00	0.0
	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 Sales	8629	0.00	0.00	0.0
Sale of Equipment/Supplies	8631	0.00	0.00	0.0
nterest	8660	1,355.46	1,200.00	-11.5
let Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0
Fees and Contracts				
Mitigation/Developer Fees	8681	273,629.38	350,000.00	27.9
ther 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
OTAL, OTHER LOCAL REVENUE		274,984.84	351,200.00	27.7
AL, REVENUES		274,984.84	351,200.00	27.7
RTIFICATED SALARIES				
ther Certificated Salaries	1900	0.00	0.00	0.09
DTAL, CERTIFICATED SALARIES	1	0.00	0.00	0.09
ASSIFIED SALARIES				5,07
lassified Support Salaries	2200	0.00	0.00	0.09

California Dept of Education SACS Financial Reporting Software - SACS V6.1

Description	_		2022-23	2023-24	Percent
Classified Supervisors' and Administrators' Salaries	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Clerical, Technical and Office Salaries		2300	0.00	1	1
Other Classified Salaries		2400	0.00	1	
TOTAL, CLASSIFIED SALARIES		2900	0.00		1
MPLOYEE BENEFITS			0.00	0.00	
STRS		2424.242			
PERS		3101-3102	0,00	0.00	1
OASDI/Medicare/Alternative		3201-3202	0.00	0.00	1
Health and Welfare Benefits		3301-3302	0.00	0.00	1
Unemployment Insurance		3401-3402	0.00	0.00	
Workers' Compensation		3501-3502	0.00	0.00	
OPEB, Allocated		3601-3602	0.00	0.00	
OPEB, Active Employees		3701-3702	0.00	0.00	
Other Employee Benefits		3751-3752	0.00	0.00	
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	
OOKS AND SUPPLIES			0.00	0.00	155 to 187 to 187 to
Approved Textbooks and Core Curricula Materials		4400			Balan.
Books and Other Reference Materials		4100	0.00	0.00	Theorem (
Materials and Supplies		4200	0.00	0.00	
Noncapitalized Equipment		4300 4400	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES		4400	0.00	0.00	
RVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	
Subagreements for Services		5400			
Travel and Conferences		5100	0.00	0.00	
Insurance		5200	0.00	0.00	
Operations and Housekeeping Services		5400-5450	0.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5500	0.00	0.00	
Fransfers of Direct Costs		5600	0.00		
Fransfers of Direct Costs - Interfund		5710 5750	0.00	0.00	Silikini a Pilipi bo
Professional/Consulting Services and Operating Expenditures		ľ	0.00	0.00	
Communications		5800	3,650.00	3,675.00	
OTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	0.00	0.00	
PITAL OUTLAY			3,650.00	3,675.00	<del></del>
and		6100	0.00		
and Improvements		6170	0.00	0.00	
luildings and Improvements of Buildings		6200	0.00	0.00	
ooks and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	
quipment		6400	0.00	0.00	
quipment Replacement		6500	0.00	0.00	
ease Assets		6600	0.00	0.00	
ubscription Assets		6700	0.00	0.00	
OTAL, CAPITAL OUTLAY		8700	0.00	0.00	
HER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	
ther Transfers Out		ŀ			
All Other Transfers Out to All Others		7299	0.00	2.22	
ebt Service		. 200	0.00	0.00	
Debt Service - Interest		7438	10.000.70	24.050.05	
Other Debt Service - Principal		7439	18,693,76	31,056.26	6
DTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		, 703	245,000.00	780,116.00	21
AL, EXPENDITURES	-		263,693.76	811,172.26	20
ERFUND TRANSFERS			267,343.76	814,847.26	20
TERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2.25	0	
TOTAL, INTERFUND TRANSFERS IN		0213	0.00	218,000.00	
TERFUND TRANSFERS OUT			0.00	218,000.00	
To: State School Building Fund/County School Facilities Fund		7649			
Other Authorized Interfund Transfers Out		7613	0.00	0.00	(
TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	(
			0.00	0.00	(

California Dept of Education SACS Financial Reporting Software - SACS V6.1

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0,00	0.00	0.0%
Other Sources			ļ		
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 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%
USES					
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%
CONTRIBUTIONS				7	
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	218,000.00	New

					E8BUN3KSJG(2023
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0,00	0.00	
3) Other State Revenue		8300-8599	0.00	0.00	a characteristic and a second of the
4) Other Local Revenue		8600-8799	274,984.84	351,200.00	i
5) TOTAL, REVENUES			274,984.84		i '
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	
3) Pupil Services	3000-3999		0.00	0.00	
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		3,650.00	3,675.00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.7
9) Other Outgo		Except 7600-	0.00	0.00	0.0
5, 5.1.6. 55.95	9000-9999	7699	263,693.76	811,172.26	207.6
10) TOTAL, EXPENDITURES			267,343.76	814,847.26	204.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			7,641.08	(463,647.26)	-6,167.89
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	218,000.00	! Ne
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				0.00	0.07
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	218,000.00	0.07
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		-	7,641.08	(245,647.26)	
. FUND BALANCE, RESERVES			7,041.00	(243,047.26)	-3,314.89
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,749.19	247.000.07	
b) Audit Adjustments		9793		247,390.27	3.2%
c) As of July 1 - Audited (F1a + F1b)		3/93	0.00	0.00	0.0%
d) Other Restatements		0705	239,749.19	247,390.27	3.2%
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)		1	239,749.19	247,390.27	3.2%
Components of Ending Fund Balance			247,390.27	1,743.01	-99.3%
a) Nonspendable					
Revolving Cash					
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9713	245,116.00	0.00	-100.0%
b) Restricted		9719	0.00	0.00	0.0%
c) Committed		9740	2,274.27	1,743.01	-23.4%
Stabilization Arrangements		Į.			
		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			Sajara, Attuk		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

05 61564 0000000 Form 25 E8BUN3KSJG(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	9010	Other Restricted Local	2,274.27	1,743.01
Total, Restricted Balance			2,274.27	1,743.01

### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	
3) Other State Revenue		8300-8599	490,660.00	10,977,361.44	1
4) Other Local Revenue		8600-8799	590.70	350.00	-40.7
5) TOTAL, REVENUES		0000-0799	491,250.70	10,977,711.44	2,134.6
B. EXPENDITURES			491,230.70	10,977,711.44	2,134.6
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries			0.00	0.00	0.0
3) Employ ee Benefits		2000-2999		ļ	
4) Books and Supplies		3000-3999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		4000-4999	0.00	0.00	0.0
		5000-5999	1,838.50	5,000.00	172.0
6) Capital Outlay		6000-6999	509,182.00	10,533,576.44	1,968.7
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		7300-7399	Dec 19-14-03-04-04-04-04-04-04-04-04-04-04-04-04-04-	10,538,576.44	hare or Lineau Tipe Many Jeaggrega
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			511,020.50	10,538,576.44	1,962.3
FINANCING SOURCES AND USES (A5 - B9)			(19,769.80)	439,135.00	-2,321.2
D. OTHER FINANCING SOURCES/USES					
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		0000 0000	0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
F. FUND BALANCE, RESERVES			(19,769.80)	439,135.00	-2,321.29
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,468.89	16,699.09	-54.2
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			36,468.89	16,699.09	-54.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		ĺ	36,468,89	16,699.09	54.29
2) Ending Balance, June 30 (E + F1e)			16,699.09	455,834.09	2,629.79
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	.38	418,424.88	110,111,710.5%
c) Committed			<b>公司编数</b> 编 2000 通告。		a velské libbe
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			5.55	0.00	0.07
Other Assignments		9780	37.050.04	27 400 04	
Reserve for Capital Improvements	0000		37,059.21	37,409.21	0.9%
		9780	37,059.21		
Reserve for Capital Improvement Projects	0000	9780	arganes a d	37,409.21	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(20,360.50)	0.00	-100.09
. ASSETS		ł			
1) Cash					
a) in County Treasury		9110	28,689.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
,				1	

### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

					E8BUN3KSJG(202	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	76,178.75			
4) Due from Grantor Government		9290	i			
5) Due from Other Funds			0.00			
6) Stores		9310	0.00			
7) Prepaid Expenditures		9320	0.00			
8) Other Current Assets		9330	0.00			
9) Lease Receivable		9340	0.00			
10) TOTAL, ASSETS		9380	0.00			
H. DEFERRED OUTFLOWS OF RESOURCES			104,868.40			
Deferred Outflows of Resources						
		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
LIABILITIES						
1) Accounts Payable		9500	88,169.31			
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			88,169.31			
DEFERRED INFLOWS OF RESOURCES			00,100.01			
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS		9090	0.00			
FUND EQUITY			0.00			
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		f				
EDERAL REVENUE			16,699.09			
FEMA						
All Other Federal Revenue		8281	0.00	0.00		
TOTAL, FEDERAL REVENUE		8290	0.00	0.00		
			0.00	0.00		
THER STATE REVENUE						
Pass-Through Revenues from State Sources		8587	0.00	0.00		
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(	
All Other State Revenue	All Other	8590	490,660.00	10,977,361.44	2,13	
TOTAL, OTHER STATE REVENUE			490,660.00	10,977,361.44	2,13	
THER LOCAL REVENUE						
Other Local Revenue						
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	(	
Sales				0.00	,	
Sale of Equipment/Supplies		8631	0.00	0.00		
Leases and Rentals		8650	l	0.00	(	
nterest			0.00	0.00	(	
let Increase (Decrease) in the Fair Value of Investments		8660	590.70	350.00	-40	
Other Local Revenue		8662	0.00	0.00	0	
All Other Local Revenue		1				
		8699	0.00	0.00	O	
All Other Transfers in from All Others		8799	0.00	0.00	0	
OTAL, OTHER LOCAL REVENUE			590.70	350.00	-40	
FAL, REVENUES			491,250.70	10,977,711,44	2,134	
ASSIFIED SALARIES						
lassified Support Salaries		2200	0.00	0.00	0	
assified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0	
erical, Technical and Office Salaries		2400	0.00	0.00	0	
her Classified Salaries		2900	0.00	0.00		
OTAL, CLASSIFIED SALARIES			1	j	0.	
PLOYEE BENEFITS			0.00	0.00	0.	
IRS		2101 2402				
ERS		3101-3102	0.00	0.00	0.	
ASDI/Medicare/Alternative		3201-3202	0.00	0.00	0.	
		3301-3302	0.00	0.00	0.	
ealth and Welfare Benefits		3401-3402	0.00	0.00	0.	
nemployment insurance		3501-3502	0.00	0.00	0.	

SACS Financial Reporting Software - SACS V6.1

		Exponential 63 by Object			E8BUN3KSJG(2023-2	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
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	0.09	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0,00	0.00	0.09	
Materials and Supplies		4300	0.00	0.00	0.09	
Noncapitalized Equipment		4400	0.00	0.00	0.09	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.09	
Travel and Conferences		5200	0.00	0.00	0.09	
Insurance		5400-5450	0.00	0.00	0.09	
Operations and Housekeeping Services		5500	0.00	0.00	0.09	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09	
Transfers of Direct Costs		5710	0.00	0.00	0.09	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09	
Professional/Consulting Services and Operating Expenditures		5800	1,838.50	5,000.00	172.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,838.50	5,000.00	172.0%	
CAPITAL OUTLAY			1,000,00	3,000.00	172.0%	
Land		6100	0.00	0.00	0.004	
Land Improvements		6170	0.00		0.0%	
Buildings and Improvements of Buildings		6200	509,182.00	0.00	0.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	10,533,576.44	1,968.7%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500		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		0700	0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)			509,182.00	10,533,576.44	1,968.7%	
Other Transfers Out		}				
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7044				
To County Offices		7211	0.00	0.00	0.0%	
To JPAs		7212	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7213	0.00	0.00	0.0%	
Debt Service		7299	0.00	0.00	0.0%	
Debt Service - Interest						
Other Debt Service - Principal		7438	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7439	0.00	0.00	0.0%	
DTAL, EXPENDITURES	· · · · · · · · · · · · · · · · · · ·		0.00	0.00	0.0%	
		_	511,020.50	10,538,576.44	1,962.3%	
TERFUND TRANSFERS		ĺ				
INTERFUND TRANSFERS IN						
From: General Fund/CSSF		8912	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
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%	
HER SOURCES/USES						
SOURCES					ļ	
Proceeds					l	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Other Sources			0.00	0.00	0.0%	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	
Long-Term Debt Proceeds			0.00	0.00	0.0%	
fomia Dept of Education		ı	•			
nomia Dept of Education						

### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

05 61564 0000000 Form 40 E8BUN3KSJG(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
USES					
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%
CONTRIBUTIONS			Variable de		BELLING LANGE TOOL
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%

	- <del>1</del>	<del> </del>		E8BUN3KSJG(20	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
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	490,660.00	10,977,361.44	2,137.
4) Other Local Revenue		8600-8799	590.70	350.00	-40.3
5) TOTAL, REVENUES			491,250.70	10,977,711.44	2,134.6
B. EXPENDITURES (Objects 1000-7999)					
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		511,020.50	10,538,576.44	1,962.3
9) Other Outgo	9000-9999	Except 7600-			
10) TOTAL, EXPENDITURES		7699	0.00	0.00	0.0
			511,020.50	10,538,576.44	1,962.3
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 -B10)			(19,769.80)	439,135.00	-2,321.2
OTHER FINANCING SOURCES/USES			(10,100,00)	405,100.00	-2,321.2
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		1000 / 020	0.00	0.00	0.0
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.09 1.50 (1981) - 1981 (1981)   1981
4) TOTAL, OTHER FINANCING SOURCES/USES		0000-0000	0.00	0.00	0.09
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				0.00	0.09
FUND BALANCE, RESERVES			(19,769.80)	439,135.00	-2,321.2
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26 460 00	40.000.00	
b) Audit Adjustments		9793	36,468.89	16,699.09	-54.29
c) As of July 1 - Audited (F1a + F1b)		3793	0.00	0.00	0.09
d) Other Restatements		9795	36,468.89	16,699.09	-54.2%
e) Adjusted Beginning Balance (F1c + F1d)		9793	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			36,468.89	16,699.09	-54.2%
Components of Ending Fund Balance			16,699.09	455,834.09	2,629.7%
a) Nonspendable					
Revolving Cash		0744			
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.0%
c) Committed		9740	.38	418,424.88	110,111,710.5%
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		1			
Other Assignments (by Resource/Object)		9780	37,059.21	37,409.21	0.9%
Reserve for Capital Improvements	0000	9780	37,059.21	T	<b>有导,但是</b> 不平
Reserve for Capital Improvement Projects	0000	9780		37,409.21	
e) Unassigned/Unappropriated		J.,	맞이팅: : :: 11: 11:	gariners de	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(20,360.50)	0.00	-100.0%

# Budget, July 1 Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

05 61564 0000000 Form 40 E8BUN3KSJG(2023-24)

	Resource	Description	2022-23 Estimated 2023 Actuals Bud	
	6230	California Clean Energy Jobs Act	.38	.38
	7810	Other Restricted State	0.00 418,42	24.50
Total, Restricted Balance			.38 418,42	24.88

					E8BUN3KSJG(202
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.
2) Federal Revenue		8100-8299	0.00	0.00	0.
3) Other State Revenue		8300-8599	0.00	0.00	0.
4) Other Local Revenue		8600-8799	4,501,726.79	4,016,096.20	-10.
5) TOTAL, REVENUES			4,501,726.79	4,016,096.20	-10.
B. EXPENDITURES			10 10 15 10 10 10 10 10 10 10 10 10 10 10 10 10		
1) Certificated Salaries		1000-1999	0.00	0.00	0.
2) Classified Salaries		2000-2999	0.00	0.00	0.
3) Employ ee Benefits		3000-3999	0.00	0.00	0
4) Books and Supplies		4000-4999	0.00	0.00	0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	o ed e o
6) Capital Outlay		6000-6999	0.00	0.00	0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	The A. Branch and the at the two districts and	ernakti sa na eren ambi kusti. 1981 - 1	Elizare de sallesta, com a promet
· ·		7400-7499	3,005,978,52	2,763,883.00	-8
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.
9) TOTAL, EXPENDITURES	-		3,005,978.52	2,763,883.00	-8.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,495,748.27	1,252,213,20	-16.
D. OTHER FINANCING SOURCES/USES			7, 100,1 10.27	1,202,210,20	-10.
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.
b) Transfers Out		7600-7629	0.00	0.00	0.
2) Other Sources/Uses		i		0.00	
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	ĺ
3) Contributions		8980-8999	0.00	TO A BASSION STORY CHANGE SHEET	0. Carantana
4) TOTAL, OTHER FINANCING SOURCES/USES		0300-0333	0.00	0.00	0.0
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		· · ·		0.00	0.0
. FUND BALANCE, RESERVES			1,495,748.27	1,252,213.20	-16.3
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2 544 750 22	4 007 500 00	
b) Audit Adjustments		9793	2,511,758.33	4,007,506.60	59,6
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0
d) Other Restatements		0705	2,511,758.33	4,007,506.60	59.5
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)		ĺ	2,511,758.33	4,007,506.60	59.5
· · · · · · · · · · · · · · · · · · ·		Į.	4,007,506.60	5,259,719.80	31.2
Components of Ending Fund Balance				9-12-12-1-1	
a) Nonspendable		į.			
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		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	4,007,506.60	5,259,719.80	31.2
Reserve for Debt Service Principal & Interest Payments	0000	9780	4,007,506.60		
Reserve for Debt Service Principal & Interest Payments	0000	9780		5, 259, 719.80	
e) Unassigned/Unappropriated		,	\$44 . Ata Jawa 374 L		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
ASSETS			0.00	0.00	0.0
		ļ			
) Cash			1	1	
a) in County Treasury		9110	3 899 752 14		
a) in County Treasury		9110 9111	3,899,752.14		
		9110 9111 9120	3,899,752.14 108,304.00 0.00		

					E8BUN3KSJG(2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	.46		
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	TRALLERS CARROLL		
8) Other Current Assets			0,00		
9) Lease Receivable		9340	0.00		
10) TOTAL, ASSETS		9380	0,00		
H. DEFERRED OUTFLOWS OF RESOURCES			4,008,056.60		
1) Deferred Outflows of Resources					
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIABILITIES			0.00		
1) Accounts Payable					
		9500	550.00		
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			550,00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		1	0.00		
. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		ļ	4,007,506.60		
EDERAL REVENUE			4,007,300.00		
All Other Federal Revenue		8290	0.00		
TOTAL, FEDERAL REVENUE		0230	0.00	0.00	C
THER STATE REVENUE			0.00	0.00	
Tax Relief Subventions		1			
Voted Indebtedness Levies		1			
Homeowners' Exemptions		J			
Other Subventions/In-Lieu Taxes		8571	0.00	0.00	0
TOTAL, OTHER STATE REVENUE		8572	0.00	0.00	0
			0.00	0.00	0.
HER LOCAL REVENUE					
Other Local Revenue		J			
County and District Taxes					
Voted Indebtedness Levies		ĺ			
Secured Roll		8611	4,392,863.73	3,776,096.20	-14.
Unsecured Roll		8612	17,460,14	70,000.00	300.
Prior Years' Taxes		8613	1,952.89	5,000.00	
Supplemental Taxes		8614	55, 153.91	l	156.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629		130,000.00	135.
nterest		8660	0.00	0.00	0.
et Increase (Decrease) in the Fair Value of Investments		8662	34,296.12	35,000.00	2.
ther Local Revenue		8062	0.00	0.00	0.6
All Other Local Revenue					
All Other Transfers In from All Others		8699	0.00	0.00	0.0
OTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.0
AL, REVENUES			4,501,726,79	4,016,096.20	-10.8
			4,501,726.79	4,016,096.20	-10.8
HER OUTGO (excluding Transfers of Indirect Costs)					
ebt Service					
Bond Redemptions		7433	984,059.30	738,883.00	-24.9
Bond Interest and Other Service Charges		7434	2,021,919.22	2,025,000.00	0.2
Debt Service - Interest		7438	0.00	0.00	
Other Debt Service - Principal		7439	0.00	1	0.0
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1	0.00	0.0
AL, EXPENDITURES			3,005,978.52	2,763,883.00	-8.1
			3,005,978.52	2,763,883.00	-8.19

SACS Financial Reporting Software - SACS V6.1

### Budget, July 1 Bond interest and Redemption Fund Expenditures by Object

05 61564 0000000 Form 51 E8BUN3KSJG(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	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%
OTHER SOURCES/USES			-		
SOURCES					
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		ļ	0.00	0.00	0.0%
USES					
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		1	0.00	0.00	0.0%
CONTRIBUTIONS					FOR THE PART TO THE
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)		i i	0.00	0.00	0.0%

			,	,	E8BUN3KSJG(2023
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES		<u> </u>			
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	4,501,726,79	4,016,096.20	-10.8
5) TOTAL, REVENUES			4,501,726.79	4,016,096.20	-10.8
B. EXPENDITURES (Objects 1000-7999)					
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	
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-			_
	0000 0000	7699	3,005,978.52	2,763,883.00	-8.1
10) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			3,005,978.52	2,763,883.00	-8.1
FINANCING SOURCES AND USES (A5 -B10)			1,495,748.27	1,252,213.20	-16.3
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,495,748.27	1,252,213.20	-16.3
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,511,758.33	4,007,506.60	59.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			2,511,758.33	4,007,506.60	59.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		3,33	2,511,758.33	4,007,506.60	59.5
2) Ending Balance, June 30 (E + F1e)			4,007,506.60	5,259,719.80	31.2
Components of Ending Fund Balance			4,607,500.60 42.15336955655749575540	5,255,715,600 5,412,414,415,415,450	
a) Nonspendable			gar (A. Calados A.)	40 B F F F F F F F F F F F F F F F F F F	
Revolving Cash		0711	000		
•		9711	0.00	0.00	0.0
Stores		9712	五 7 7 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				Company	
Other Assignments (by Resource/Object)		9780	4,007,506.60	5,259,719.80	31.2
Reserve for Debt Service Principal & Interest Payments	0000	9780	4, 007, 506. 60		
Reserve for Debt Service Principal & Interest Payments	0000	9780		5, 259, 719.80	
e) Unassigned/Unappropriated					함[] : 11 : 11 : 함석
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

### Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

05 61564 0000000 Form 51 E8BUN3K\$JG(2023-24)

ResourceDescription2022-23 Estimated Actuals2023-24 ActualsTotal, Restricted Balance0.000.00

### Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

05 61564 0000000 Form 52 E8BUN3KSJG(2023-24)

			T		E8BUN3KSJG(2023
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	A STANTON OF STREET
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	1
5) TOTAL, REVENUES			0.00	1	
B. EXPENDITURES			CONTRACTOR		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00		
3) Employ ee Benefits		3000-3999	0.00		[[라마마마마마마마마마
4) Books and Supplies		4000-4999	0,00	0.00	
5) Services and Other Operating Expenditures		5000-5999	0.00		
6) Capital Outlay		6000-6999	0.00		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	PROPERTY OF THE ADMINISTRATION OF THE PROPERTY	TERRICHARITY OF LAUTH FOR SUBJECT	OF OUR STORE OF SECTION
		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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0
D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
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		7 000-7 020	0.00	0.00	0.0
a) Sources		8930-8979	0.00	0.00	0.00
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	CECHARACTER OFFICERS SEAR ARE	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				0.00	0.09
F. FUND BALANCE, RESERVES			0.00	0.00	0.0%
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0701	505 440 54	205 440 54	
b) Audit Adjustments		9791	625,116.51	625,116.51	0.0%
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.09
d) Other Restatements		2705	625,116.51	625,116.51	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			625,116.51	625,116.51	0.0%
Components of Ending Fund Balance			625,116.51	625,116.51	0.0%
a) Nonspendable		ļ			
•			Haria 151	file established	
Revolving Cash Stores		9711	0.00	0.00	0.0%
		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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	625,116.51	625,116.51	0.0%
Reserve for Debt Services Principal & Interest Payments	0000	9780	625, 116.51	-	
Reserve for Debt Service Principal & Interest Payments	0000	9780		625, 116.51	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
			ſ		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	1	
Fair Value Adjustment to Cash in County Treasury     b) in Banks		9111 9120	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V6.1

Description	Resource Codes Object	2022-23 Codes Estimated Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee	91:	35 625,116.5	1	
e) Collections Awaiting Deposit	914	0.0	0	
2) Investments	918	0.0	О	
3) Accounts Receivable	920	0.0	0	
4) Due from Grantor Government	929	0.0	o	
5) Due from Other Funds	931	0.0	0	
6) Stores	932	0.0	o.	
7) Prepaid Expenditures	933	0.0	0.	
8) Other Current Assets	934	0.0	0	
9) Lease Receivable	938	o 0.00	5	
10) TOTAL, ASSETS		625,116.5	12.	
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	949	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00	i	
. LIABILITIES		0.00	1	+
1) Accounts Payable	950	0.00		
2) Due to Grantor Governments	959	2.11% 254 U. TONG U. BENY	.1	
3) Due to Other Funds	961	P. 4385264553,000,38 41153,2246	**	
4) Current Loans	964	STEEL DANGERS CONTINUES IN THE CO.	and the same of th	
5) Unearned Revenue		S. C. C. G. P. GERNSTEING, 1989	147	
6) TOTAL, LIABILITIES	965	1		
		0,00	<u> </u>	
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	969			
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		625,116.51		
EDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE		0.00	0.00	0.
THER STATE REVENUE				
Tax Relief Subventions				
Voted Indebtedness Levies				
Homeowners' Exemptions	8571	0.00	0.00	0.
Other Subv entions/In-Lieu Taxes	8572	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.
THER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Voted Indebtedness Levies				
Secured Roll	8611	0.00	0.00	0.
Unsecured Roll	8612	0.00	0.00	0.4
Prior Years' Taxes	8613	ı	0.00	0.
Supplemental Taxes	8614	0.00	0.00	0.
Non-Ad Valorem Taxes		0.00	0.00	٥.
Other	8622	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	
Interest				0.0
Net Increase (Decrease) in the Fair Value of Investments	8660	0.00	0.00	0.
Other Local Revenue	8662	0.00	0.00	0.
			_	
All Other Local Revenue	8699	0.00	0.00	0.
All Other Transfers In from All Others	8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.
TAL, REVENUES		0.00	0.00	0.
HER OUTGO (excluding Transfers of Indirect Costs)				-
Debt Service				
Bond Redemptions	7433	0.00	0.00	0.
Bond Interest and Other Service Charges	7434	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.
FOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	

# Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

05 61564 0000000 Form 52 E8BUN3KSJG(2023-24)

			2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS				有病性 网络猪科	
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 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES		<u>-</u>	Mark Street		
1) LCFF Sources		8010-8099	0.00	0,00	0.09
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. EXPENDITURES (Objects 1000-7999)					
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	0.09
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-	go promoting parameters, granter, granter	Care County (as S.C.) (S.C. tem Sar LC), (as)	A SEED NAMED OF THE SECOND OF
	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		-	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	625,116.51	625,116.51	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			625,116.51	625,116.51	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			625,116.51	625,116.51	0.0%
2) Ending Balance, June 30 (E + F1e)		}	625,116.51	625,116.51	0.0%
Components of Ending Fund Balance			W. W. W. W. W.	er en en en en en en en en en en en en en	
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		3740	0.00 0.44 (1945)	0.00 8度(19 15 153) / 5 2 使6	Mile official of the c
		0750	1.7. 476		
Stabilization Arrangements  Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by December (Object))		6700			
Other Assignments (by Resource/Object)		9780	625, 116, 51	625,116.51	0.0%
Reserve for Debt Services Principal & Interest Payments	0000	9780	625, 116. 51		
Reserve for Debt Service Principal & Interest Payments	0000	9780	rest transfer a less	625, 116. 51	
e) Unassigned/Unappropriated		ľ			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### Budget, July 1 Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

05 61564 0000000 Form 52 E8BUN3KSJG(2023-24)

	Resource	Description		2023-24 Budget
Total, Restricted Balance			0.00	0.00

	20	22-23 Estimated Act	uale		2023-24 Budget	
Description	20.	ZZ-Z3 ESTIMATED ACT	uais		2023-24 Budget	
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA			T			
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)	2,568.74	2,548.10	2,713.17	2,543.22	2,543.22	2,699.10
2. Total Basic Ald Choice/Court Ordered Voluntary Pupil Transfer Regular ADA	,					
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)						
3. Total Basic Aid Open Enrollment Regular ADA						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,568.74	2,548.10	2,713.17	2,543.22	2,543.22	2,699,10
5. District Funded County Program ADA		-			· · · · · · · · · · · · · · · · · · ·	
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	14.07	14.07	14.07	14,07	14.07	14.07
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.07	14.07	14.07	14.07	14.07	14.07
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,582.81	2,562.17	2,727.24	2,557.29	2,557.29	2,713.17
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

# 2023-24 Budget, July 1 AVERAGE DAILY ATTENDANCE

05 61564 0000000 Form A E8BUN3KSJG(2023-24)

Description	20	22-23 Estimated Act	uals	į,	2023-24 Budget	
Description .	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION				-	L	
County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils		I				
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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA					0.00	0.00
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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
1. Adults in Correctional Facilities				0.00	0.00	0.00
5. County Operations Grant ADA						
5. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	20	022-23 Estimated Ac	fuals		2023-24 Budget	
Description				F-4		T
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA				-#		
Authorizing LEAs reporting charter school SACS financial data in the						
Charter schools reporting SACS financial data separately from the						
FUND 01: Charter School ADA corresponding to SACS financia	al data reported in F	und 01.				
1. Total Charter School Regular ADA			1			
2. Charter School County Program Alternative Education ADA						<u> </u>
a. County Group Home and Institution Pupils				1		
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA		<b>L</b> .			J	
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						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS fin	ancial data reported	in Fund 09 or Fun	nd 62.	I—		
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA			<u> </u>	<u> </u>		
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0,00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Calaveras Unified Calaveras County

		Beginning								
Description	Object	Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			10,137,968.38	8,044,318.15	5,390,246.79	3,299,773.99	326.320.46	2 242 595 02	5 046 811 14	2 074 602 02
B. RECEIPTS								70:000	1	2,314,003.02
LCFF/Rev enue Limit Sources										
Principal Apportionment	8010- 8019		1,221,456.00	1,221,456.00	1,357,114.00	1,221,456.00	00.0	135 658 00	261 00	200
Property Taxes	8020- 8079		00.0	00.00	0.00	0.00	3,893,857.62	7.721.589.73	53 406 99	320.71
Miscellaneous Funds	8080-		00.00	00.00	00.00	00:00	00:0	00.0	0.00	0.00
Federal Revenue	8100- 8299		0.00	2,949,428.86	00.0	00.00	0.00	0.00	6,436.00	546.733.47
Other State Revenue	8300- 8599		253,439.00	525,834.25	369,775.99	310,765.00	276,411.34	178,499.49	88,401.40	226.424.09
Other Local Revenue	8600- 8799		43,083.16	132,859.83	17,318.24	13,944.16	18,362.03	18,000.41	15.791.10	27 263 06
Interfund Transfers In	8910- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0000	00 0
All Other Financing Sources	8930- 8979		0.00	00.0	0.00	0.00	0.00	0.00	0.00	00.0
IOIAL RECEIPIS		67 674 674 674	1,517,978.16	4,829,578.94	1,744,208.23	1,546,165.16	4,188,630.99	8,053,747.63	678,286.49	1,434,906.33
C. DISBURSEMENTS Certificated Salaries	1000- 1999		1,150,106.42	1,192,088.46	1,263,959.22	1,263,959.22	1,263,959.22	1,263,959.22	1,263,959.22	1.263.959.22
Classified Salaries	2000-		585,919.59	751,647.32	660,874.87	660,874.87	660,874.87	660,874.87	660,874.87	660,874.87
Employ ee Benefits	3000- 3999		872,542.93	917,702.78	1,070,481.31	1,070,481.31	1,070,481.31	1,070,481.31	1,070,481.31	1,070,481.31
Books and Supplies	4000- 4999		3,132.97	153,752.52	331,966.23	331,966.23	331,966.23	331,966.23	331,966.23	331,966.23
Services	-0009 2999		274,533.12	686,247.97	469,536.66	602,016.25	602,016.25	493,884.23	562,292.20	693.646.46
Capital Outlay	-0009		0.00	84,108.18	0.00	0.00	13,971.44	0.00	0.00	00.00
Other Outgo	7000-		39,573.00	101,929.00	101,929.00	101,929.00	62,356.00	62,356.00	101,929.00	101,929.00
Interfund Transfers Out	7600-		0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00

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Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Calaveras Unified Calaveras County

										(17.0707)
Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	000	
TOTAL DISBURSEMENTS			2,925,808.03	3,887,476.23	3,898,747.29	4.031,226.88	4 005 625 32	3 883 521 96	2000	0,000
D. BALANCE SHEET ITEMS							7,000,020,02	3,003,321.00	3,991,502.83	4,122,857.09
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199	370,639.67	0.00	0.00	0.00	0.00	0.00	00 0		C C
Accounts Receivable	9200- 9299	3,166,673.29	603,148.87	(2,102,541.22)	0.00	00.0	1 240 808 87			
Due From Other Funds	9310	513,686.55	0.00	513.686.55	00.00	90.0	0000	00.0	323,630.00	0.00
Stores	9320	0.00	00 0	00 0		20.0	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	000	00.0	00.0	0.00	0.00	00.00	0.00	00.00	0.00
Other Current Assets	03340	0.00	00:00	0.00	0.00	00.00	0.00	0.00	00.00	00.00
Lease Receivable	OF 0	0.00	0.00	00.00	0.00	0.00	00.00	00.00	00.00	00.00
Defended Outstones of Deservation	9380	0.00	0.00	00.00	00.00	00.0	0.00	00.00	0.00	0.00
Determined Outstown of Resources	9490	00.00	00.00	00.00	00.00	00.00	00.00	0.00	0.00	00 0
TATOLOGO TATOLOGO		4,050,999.51	603,148.87	(1,588,854.67)	0.00	0.00	1,240,808.87	0.00	325,690.00	00 0
Franklies and Deletred Inflows										
Accounts Payable	9500- 9599	2,121,886.82	1,288,969.23	528,982.66	(538,287.65)	488,391.81	(492,460.02)	466,009,65	(15 319 02)	(8,120,24)
Due To Other Funds	9610	435,667.17	00.00	435,667.17	00.00	00.00	0.00	00.00	0.00	(0,133.21)
Current Loans	9640	0.00	0.00	0.00	00.00	00.00	00:00	00.00	0.00	0.00
Deferred Inflour of Document	9650	1,516,890.96	0.00	1,042,669.57	474,221.39	00.00	00.00	0.00	0.00	0.00
SI BTOTAL	0696	0.00	0.00	0.00	00:00	0.00	00.00	0.00	0.00	0.00
		4,074,444.95	1,288,969.23	2,007,319.40	(64,066.26)	488,391.81	(492,460.02)	466,009.65	(15,319.02)	(8,139,21)
on peraling										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(23,445.44)	(685,820.36)	(3,596,174.07)	64,066.26	(488,391.81)	1,733,268.89	(466,009.65)	341.009.02	8 139 21
E. NET INCREASE/DECREASE (B - C + D)			(2,093,650.23)	(2,654,071.36)	(2,090,472.80)	(2,973,453.53)	1,916,274.56	3,704,216.12	(2,972,207.32)	(2.679.811.55)
r. ENDING CASH (A + E)			8,044,318.15	5,390,246.79	3,299,773.99	326,320.46	2,242,595.02	5,946,811,14	2.974.603.82	76 707 706
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										77.75
				A THE STATE OF THE						

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

> Calaveras Unified Calaveras County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		294,792.27	(1,519,324.88)	5,264,652.00	2,558,094.85				
B. RECEIPTS									
LCFF/Rev enue Limit Sources									
Principal Apportionment	8010- 8019	769,814.00	634,156.00	634,156.00	769,818.00	0.00		9,113,491.00	9,113,491.00
Property Taxes	8020- 8079	00.00	10,120,632.21	22,888.70	3,772,601.04	00.0		25,585,306.00	25,585,306.00
Miscellaneous Funds	8080- 8099	00.00	00.00	00.00	(49,318.00)	0.00		(49,318.00)	(49,318.00)
Federal Revenue	8100- 8299	00.00	39,369.00	442,262.00	0.00	(902,616.94)		3,081,612.39	3,081,612.39
Other State Revenue	8300- 8599	332,703.43	262,349.06	207,576.09	1,231,245.72	95,998.69		4,359,423.55	4,359,423.55
Other Local Revenue	8600- 8799	50,688.31	8,075.98	6,451.10	388,459.76	35,095.11		775,392.25	775,392.25
Interfund Transfers In	8910- 8929	00:00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930- 8979	00.0	00.0	0.00	0.00	0.00		0.00	00.0
TOTAL RECEIPTS		1,153,205.74	11,064,582.25	1,313,333.89	6,112,806.52	(771,523.14)	0.00	42,865,907.19	42,865,907.19
C. DISBURSEMENTS									
Certificated Salaries	1000-	1,263,959.22	1,263,959.22	1,263,959.22	1,263,959.22	57,520.33		15,039,307.41	15,039,307.41
Classified Salaries	2000- 2999	660,874.87	660,874.87	660,874.87	660,874.79	0.00		7,946,315.53	7,946,315.53
Employ ee Benefits	3000-	1,070,481.31	1,070,481.31	1,070,481.31	1,070,481.33	35,500.02		12,530,558.85	12,530,558.85
Books and Supplies	4000- 4999	331,966.23	331,966.23	331,966.23	331,966.23	550,837.40		4,027,385.19	4,027,385.19
Services	5000- 5999	749,272.62	667,683.13	714,583.88	698,317.03	570,400.11		7,784,429.91	7,784,429.91
Capital Outlay	6000-	0.00	00.00	0.00	0.00	233,294.82		331,374.44	331,374.44
Other Outgo	7000-	101,929.00	101,929.00	101,929.00	(502,539.81)	658,348.47		1,135,525.66	1,135,525.66
Interfund Transfers Out	7600- 7629	00.00	0.00	00.00	218,000.00	0.00	The state of the s	218,000.00	218,000.00
All Other Financing Uses	7630- 7699	00.00	00.00	00.00	00.00	0.00		00.0	0.00

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Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Calaveras Unified Calaveras County

				,				ESBUR	E8BUN3KSJG(2023-24)
Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	100
TOTAL DISBURSEMENTS		4,178,483.25	4,096,893.76	4.143.794.51	3 741 058 79	2 105 001 15	cupuncata	IOIAL	BUDGE
D. BALANCE SHEET ITEMS					0.000,11.00	2,103,301.13	0.00	49,012,896.99	49,012,896.99
Assets and Deferred Outflows									
Cash Not In Treasury	9111-								
	9199	00.00	00:00	00.00	00.00			00 0	
Accounts Receivable	9200-								
Die From Other Eurode	9299	1,265,390.00	00.00	124,815.00	0.00			1,457,311.52	
	9310	0.00	0.00	0.00	0.00			513,686.55	
20000	9320	00.00	00.00	00.0	00.00			00.0	
Prepaid Expenditures	9330	00.00	0.00	0.00	0.00			00.0	
Other Current Assets	9340	0.00	00.00	00.00	00:00			00 0	
Lease Receivable	9380	00.00	00.00	00.00	00.0			00 0	of the state of th
Deferred Outflows of Resources	9490	00.00	00.00	0.00	0.00			00 0	
SUBTOTAL		1,265,390.00	00.00	124,815.00	0.00	00 0	00.0	1 070 008 07	
Liabilities and Deferred Inflows							9	1,370,336.07	
Accounts Payable	9500- 9599	54,229.64	183,711.61	911.53	(297,743.90)			4 650 000	
Due To Other Funds	9610	00.00	00:00	0.00	0.00			1,009,230.33	
Current Loans	9640	0.00	00.00	00:00	0.00			000	12.00
Unearned Revenues	9650	0.00	00.00	00.00	0.00			1 516 890 96	
Deferred Inflows of Resources	0696	00.00	0.00	0.00	0.00			06:00:00:00:00:00:00:00:00:00:00:00:00:0	
SUBTOTAL		54,229.64	183,711.61	911.53	(797 743 90)	000	00.0	00.0	other a
Nonoperating	•			3	(00:01)	0.00	0.00	3,611,814.46	
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS	-	1,211,160.36	(183,711,61)	123 903 47	207 742 00			0.00	
E. NET INCREASE/DECREASE (B - C + D)				14:000:03	231,743.30	0.00	0.00	(1,640,816.39)	
		(1,814,117.15)	6,783,976.88	(2,706,557.15)	2,669,491.63	(2,877,424.29)	0.00	(7,787,806.19)	(6,146,989.80)
(T) (A) (D(C) (N) (N) (N) (N) (N) (N) (N) (N) (N) (N		(1,519,324.88)	5,264,652.00	2,558,094.85	5,227,586.48				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2.350.162.19	100 A 100 A

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Calaveras Unified Calaveras County

				,	ĵ.				E8BUN3	E8BUN3KSJG(2023-24)
Description	Object	Beginning Balances (Ref. Only)	ylut	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE								1 m/s	A. Carlotte
A. BEGINNING CASH			5 227 586 48	F 227 E0E 40	10000000					
B. RECEIPTS			01:000	0,221,300.40	3,227,386.48	5,227,586.48	5,227,586.48	5,227,586.48	5,227,586.48	5,227,586.48
LCFF/Revenue Limit Sources					Towns in an engineering of the			***************************************		
Principal Apportionment	8010- 8019							Process construction of the Construction of th		
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	00 0	9				
C. DISBURSEMENTS					200	90.5	0.00	00:00	0.00	0.00
Certificated Salaries	1000-			formanismon an anapad						
Classified Salaries	2000- 2999									
Employ ee Benefits	3000-									
Books and Supplies	4000-									
Services	5000-									
Capital Outlay	6000-									
Other Outgo	7000-									
Interfund Transfers Out	7600-									
	=									***************************************

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Calaveras Unified Calaveras County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699					Andrea and the state of the sta			to the designation of the second seco	
TOTAL DISBURSEMENTS			0.00	00.00	0.00	0.00	0.00	0.00	0.00	00.0
D. BALANCE SHEET ITEMS										
Assets, and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490		The second secon							
SUBTOTAL		00.00	0.00	0.00	0.00	00.0	00 0	00.0	0	
<u>Liabilities and Deferred Inflows</u>							2	0.00	0.00	0.00
Accounts Payable	9500- 9599									
Due To Other Funds	9610	The state of the s								
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	0696									
SUBTOTAL		0.00	0.00	0.00	00.00	00.0	00 0	0		
Nonoperating		A scription of the scri					8	0.00	00.00	0.00
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	00 0
E. NET INCREASE/DECREASE (B - C + D)			00.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,227,586.48	5,227,586.48	5,227,586.48	5,227,586.48	5,227,586.48	5,227,586,48	5 227 586 48	5 227 586 48
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										
					Control of the contro	A STATE OF THE PARTY OF THE PAR	竹の食の例の人の味の味	では、これできて他のでは		

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Calaveras Unified Calaveras County

									(+3-0304)000000000000000
Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE						A CONTRACTOR OF THE CONTRACTOR		
A. BEGINNING CASH		5,227,586.48	5,227,586.48	5,227,586.48	5.227.586.48				
B. RECEIPTS									
LCFF/Revenue Limit Sources		Andrew State of the Control of the C							
Principal Apportionment	8010- 8019							0.00	
Property Taxes	8020- 8079		And the state of t					00 0	
Miscellaneous Funds	8080- 8099							00 0	
Federal Revenue	8100- 8299							00.0	
Other State Revenue	8300- 8599							00.0	
Other Local Revenue	8600- 8799							00.0	
Interfund Transfers In	8910- 8929							0.00	
All Other Financing Sources	8930- 8979		1147						
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	00.0	00 0	0.00	
C. DISBURSEMENTS							3	00.00	0.00
Certificated Salaries	1999			***************************************				0.00	
Classified Salaries	2000- 2999							0.00	
Employ ee Benefits	3000-							00:00	
Books and Supplies	4000- 4999	M O for heavy for the second second						00 0	
Services	-0009 2999				- Control of the Cont				
Capital Outlay	6659 6599								
Other Outgo	7000- 7499							00.00	
Interfund Transfers Out	7600- 7629							0.00	
All Other Financing Uses	7630- 7699						The second secon	0.00	

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Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Calaveras Unified Calaveras County

									(
Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		00.00	0.00	0.00	0.00	0.00	0.00	00.0	00 0
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							00 0	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330					7,000		00.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490					- Andrews		0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	00.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599							00 0	
Due To Other Funds	9610							00.0	
Current Loans	9640							00 0	
Unearned Revenues	9650							00 0	
Deferred Inflows of Resources	0696							00 0	
SUBTOTAL		0.00	00.00	00.00	00.0	00.0	00.0	00.0	
Nonoperating							200	00.0	
Suspense Clearing	9910					¥ •• •		00.00	
TOTAL BALANCE SHEET ITEMS		0.00	00.00	00.00	00.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	00:00	0.00	0.00	00.00
F. ENDING CASH (A + E)		5,227,586.48	5,227,586.48	5,227,586.48	5,227,586.48				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		William Statement						5,227,586.48	

### Budget, July 1 2022-23 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

05 61564 0000000 Form CEA E8BUN3KSJG(2023-24)

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	14,071,381.19	301	0.00	303	14,071,381.19	305	24,657.82		307	14,046,723.37	309
2000 - Classified Salaries	7,203,913.44	311	8,093.22	313	7,195,820.22	315	1,250,766.34		317	5,945,053.88	319
3000 - Employ ee Benefits	11,154,896.44	321	1,266,563.99	323	9,888,332.45	325	571,285.28		327	9,317,047.17	329
4000 - Books, Supplies Equip Replace. (6500)	2,346,919.16	331	0.00	333	2,346,919.16	335	1,048,241.91		337	1,298,677.25	339
5000 - Services . & 7300 - Indirect Costs	6,370,981.29	341	88,212.26	343	6,282,769.03	345	1,256,582.93		347	5,026,186.10	349
			<u> </u>	TOTAL	39,785,222.05	365		<u></u>	TOTAL	35,633,687.77	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.

<sup>\*</sup> 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	- Andrews of the state of the s	EDP No.
1. Teacher Salaries as Per EC 41011	1100	11,648,334.92	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,955,596.84	380
3. STRS	3101 & 3102	2,956,342.45	382
4. PERS	3201 & 3202	636,220.93	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	351,952.98	384
6. Health & Welfare Benefits (EC 41372)	Occupant		1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	1,929,285.80	385
7. Unemploy ment Insurance	3501 & 3502	64,559.55	390
8. Workers' Compensation Insurance	3601 & 3602	360,848.50	392
9. OPEB, Active Employ ees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	110,482.17	393

### Budget, July 1 2022-23 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

05 61564 0000000 Form CEA E8BUN3KSJG(2023-24)

		·
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	20,013,624.14	395
12. Less: Teacher and Instructional Aide Salaries and		1
Benefits deducted in Column 2		
	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted)		
	0.00	396
b. Less: Teacher and Instructional Aide Salaries and		1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	<b>\$</b>	396
***************************************		350
14. TOTAL SALARIES AND BENEFITS		397
	20,013,624.14	
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		
••••••	56.16%	
16. District is exempt from EC 41372 because it meets the provisions	THE PARTY OF THE P	
of EC 41374. (If exempt, enter 'X')		
	774400000	
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 the provisions of EC 41374.	and not exempt u	nder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
***************************************		
***************************************	55.00%	
2. Percentage spent by this district (Part II, Line 15)	00.00%	
	56.16%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
	35,633,687.77	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.55	
	0,00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
	***************************************	
		- 11

### Budget, July 1 2023-24 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PARTI- 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	15,039,307.41	301	0.00	303	15,039,307.41	305	13,000.00		307	15,026,307.41	309
2000 - Classified Salaries	7,946,315.53	311	8,350.00	313	7,937,965.53	315	1,269,898.37		317	6,668,067.16	319
3000 - Employ ee Benefits	12,530,558.85	321	1,407,673.97	323	11,122,884,88	325	708,023.46		327	10,414,861,42	329
4000 - Books, Supplies Equip Replace. (6500)	4,027,385.19	331	323,514.32	333	3,703,870.87	335	1,486,048.14		337	2,217,822.73	339
5000 - Services . & 7300 - Indirect Costs	7,781,429.91	341	119,783.23	343	7,661,646.68	345	986,433.86		347	6,675,212.82	349
				TOTAL	45,465,675.37	365			TOTAL	41,002,271.54	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.

<sup>\*</sup> 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	12,174,528.09	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,419,615.59	380
3. STRS	3101 & 3102	3,178,805.51	382
4. PERS	3201 & 3202	804,432.08	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	389,669.75	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	2,173,340.71	385
7. Unemploy ment Insurance	3501 & 3502	6,957.80	390
8. Workers' Compensation Insurance	3601 & 3602	450.504.21	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	109,727.06	393

# Budget, July 1 2023-24 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

05 61564 0000000 Form CEB E8BUN3KSJG(2023-24)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
	21,707,580.80	
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)	0.00	396
	0.00	-
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		397
	21,707,580.80	00.
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		
	52.94%	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X')		
	<u> </u>	
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 the provisions of EC 41374.	and not exempt u	nder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
••••••••••••••••••••••••••••••		
	55.00%	
2. Percentage spent by this district (Part II, Line 15)	V	
2. Fercentage spent by this district (Part II, Line 15)	52.94%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
	2.06%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
	41,002,271.54	
5. Deficiency Amount (Part III, Line 3 times Line 4)	844,646.79	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

# Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

05 61564 0000000 Form ICR E8BUN3KSJG(2023-24)

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 operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services cost administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration.	s attributed to general
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)	1 270 120 02
Contracted general administrative positions not paid through pay roll	1,379,130.82
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	0.00
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)	29,786,462.66
C. Percentage of Plant Services Costs Attributable to General Administration	GEFOREST MANAGEMENT PARKET AND AND AND AND AND AND AND AND AND AND
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	4.63%
Part II - Adjustments for Employment Separation Costs	
When an employ ee 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.	0.00
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	
<ol> <li>Other General Administration, less portion charged to restricted resources or specific goals</li> </ol>	
(Functions 7200-7600, objects 1000-5999, minus Line B9)	2,258,909.01
<ol><li>Centralized Data Processing, less portion charged to restricted resources or specific goals</li></ol>	

(Function 7700, objects 1000-5999, minus Line B10)

467,217.29

## Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

<ol> <li>External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)</li> <li>Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)</li> </ol>	19,370
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	0
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	004.00
6. Facilities Rents and Leases (portion relating to general administrative offices only)	204,807
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	
7. Adjustment for Employment Separation Costs	0.
a. Plus: Normal Separation Costs (Part II, Line A)	
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.
9. Carry-Forward Adjustment (Part IV, Line F)	2,950,303.
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	243,608.
B. Base Costs	3,193,912.
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,301,631.3
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,218,710.9
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,941,618.9
	440,359.6
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	15,955.8
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	454,869.1
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.0
9. Other General Administration (portion charged to restricted resources or specific goals only)	METERS (SAME) A STATE OF THE SAME OF THE PROPERTY OF THE SAME OF T
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,401.0
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	With the delication and the second a
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	107,466.4
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)	4,218,677.0
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)	0.00
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	955,606.30
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,388,646.79
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)	39,059,943.35
Straight Indirect Cost Percentage Before Carry-Forward Adjustment	TO BE SEED OF THE
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.55%
Preliminary Proposed Indirect Cost Rate	And a second second second second second second second second second second second second second second second
(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)	8.18%
IV - Carry-forward Adjustment	
e carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect st rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

## Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

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.	
A. Indirect costs incurred in the current year (Part III, Line A8)	2,950,303.73
B. Carry-forward adjustment from prior year(s)	2,000,000.70
1. Carry-forward adjustment from the second prior year	242,330.63
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	HATCH COLOR TO THE REPORT OF THE PROPERTY OF T
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (7.55%) times Part III, Line B19); zero if negative	243,608.63
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	2.40,000.00
(approved indirect cost rate (7.55%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (7.55%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	243.608.63
E. Optional allocation of negative carry-forward adjustment over more than one year	243,000.03
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	not applicable
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	not applicable
adjustment is applied to the current year calculation and the remainder	İ
is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	not applicable
F. Carry-forward adjustment used in Part III. Line 60 (Line 9)	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	
-bush # or obush 9 is selected)	243,608.63

# Budget, July 1 2022-23 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approv ed	
indirect	
cost rate:	7.55%
Highest	
rate used	
in any	
program:	7.55%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,391,934.53	105,091.06	7.55%
01	3010	919,703.73	69,437.63	7.55%
01	3212	37,218.11	2,809.97	7.55%
01	3213	2,992,238.13	75,332.00	2.52%
01	3550	29,240.05	1,330.04	4.55%
01	4035	226,926.85	17,132.98	7.55%
01	4126	2,679.57	202.31	7.55%
01	4127	3,622.83	273.53	7.55%
01	4203	6,995.74	528.18	7.55%
01	5634	5,781.19	433.48	7.50%
01	6053	3,002.09	226.66	7.55%
01	6266	141,054.20	10,649.59	7.55%
01	6387	70,700.75	5,337.91	7.55%
01	6388	225,063.76	9,002.55	4.00%
01	6500	5,001,740.55	377,631.42	7.55%
01	7412	26,978.02	2,036.84	7.55%
01	7422	54,757.24	2,821.77	5.15%
01	7435	13,253.26	1,000.62	7.55%
01	8150	1,288,982.01	97,318.14	7.55%
12	6127		558.78	2.78%
13	5310	1,264,136.17	81,485.15	6.45%
13	5320	81,961.89	2,933.79	3.58%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
Adjusted Beginning Fund Balance	9791-9795	366,947.12		237,803.43	604,750.55
2. State Lottery Revenue	8560	532,960.67		266,754.88	799,715.55
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)		899,907.79	0.00	504,558.31	1,404,466.10
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	24,657.82		0.00	24,657.82
2. Classified Salaries	2000-2999	101,149.74		0.00	101,149.74
3. Employee Benefits	3000-3999	41,092.60		0.00	41,092.60
4. Books and Supplies	4000-4999	371,868.09		72,802.42	444,670.51
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	155,582.11			155,582.11
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800	ett saktus saktus		0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			25,714,10	25,714.10
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)		694,350.36	0.00	98,516.52	792,866.88
C. ENDING BALANCE (Must equal Line A6 minus Line 312)	979Z	205,557.43	0.00	406,041.79	611,599.22

# D. COMMENTS:

State approved software expenditure in Resource 6300.

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.

			estricted	E8BUN3KSJG(2023-24		
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	34,649,479.00	1.77%	35,263,358.00	2.06%	35,989,302.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	550,727.42	0.00%	550,727.00	0.00%	550,727.00
4. Other Local Revenues	8600-8799	240,807.38	10.26%	265,514.00	0.00%	265,514.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(11,692,277.80)	-1.88%	(11,472,200.00)	22.39%	(14,040,368.00)
6. Total (Sum lines A1 thru A5c)		23,748,736.00	3.62%	24,607,399.00	-7.49%	22,765,175,00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries		With the second				
a. Base Salaries				10,662,313.81		11,419,338.00
b. Step & Column Adjustment				116,219.24		
c. Cost-of-Living Adjustment				640,804.95		123,478.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,662,313.81	7.10%	11,419,338.00	1.08%	11,542,816.00
2. Classified Salaries						11,542,610.00
a. Base Salaries				4,645,129.57		4,974,934.00
b. Step & Column Adjustment				69,676.96		74,329.00
c. Cost-of-Living Adjustment			-in-	260,127.47		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,645,129.57	7.10%	4,974,934.00	1.49%	5,049,263.00
3. Employee Benefits	3000-3999	7,354,341.75	7.10%	7,876,500.00	7.10%	8,435,731.50
4. Books and Supplies	4000-4999	906,892.57	12.54%	1,020,572.00	-2.50%	995,080.00
5. Services and Other Operating Expenditures	5000-5999	3,025,637.48	20.72%	3,652,502.00	-9.61%	3,301,667.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(208,738.81)	-64.82%	(73,426.00)	57.12%	(115,370.35)
9. Other Financing Uses						
a. Transfers Out	7600-7629	218,000.00	0.00%	218,000.00	0.00%	218,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)		h .				
11. Total (Sum lines B1 thru B10)		26,603,576.37	9.34%	29,088,420.00	1.16%	29,427,187.15

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols, C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,854,840.37)		(4,481,021.00)		(6,662,012.15)
D. FUND BALANCE						
Net Beginning Fund Balance     (Form 01, line F1e)		3,774,057.36		919,216.99		(3,561,804.01)
Ending Fund Balance (Sum lines     C and D1)		919,216.99	The Market Andrews of the Control of	(3,561,804.01)		(10,223,816.16)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	27,731.12				**************************************
e. Unassigned/Unappropriated		***************************************				
Reserve for Economic     Uncertainties	9789	871,484.87				
<ol><li>Unassigned/Unappropriated</li></ol>	9790	1.00	<b>医大型性性</b>	(3,581,804.01)		(10,243,816.16)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		919,216.99		(3,561,804.01)		(10,223,816.16)
E. AVAILABLE RESERVES				(0,001,004.01)		(10,223,010.10)
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	871,484.87		0.00		0.00
c. Unassigned/Unappropriated	9790	1.00		(3,581,804.01)		(10,243,816.16)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790				-	
3. Total Available Reserves (Sum lines E1a thru E2c)		871,485.87		(3,581,804.01)		(10,243,816.16)

## F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

## Budget, July 1 General Fund Multiyear Projections Restricted

			stricted	E8BUN3KSJG(2023-2		
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent y ears 1 and 2 in Columns C and E; current y ear - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,081,612.39	-48.45%	1,588,669.00	0.00%	1,588,669,00
3. Other State Revenues	8300-8599	3,808,696.13		1,752,712.00	0.00%	1,752,712.00
4. Other Local Revenues	8600-8799	534,584.87		134,242.00	0.00%	134,242.00
5. Other Financing Sources				101,212.00	0.0078	134,242.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	11,692,277.80	-1.88%	11,472,200.00	22.39%	14,040,368.00
6. Total (Sum lines A1 thru A5c)		19,117,171.19	-21.81%	14,947,823.00	17.18%	
B. EXPENDITURES AND OTHER			-21.01%	14,947,023.00	17.10%	17,515,991.00
FINANCING USES						
Certificated Salaries						
a. Base Salaries				4,376,993.60		4,687,760.00
b. Step & Column Adjustment				47,485.79		50,451.00
c. Cost-of-Living Adjustment				263,280.61		0.00
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,376,993.60	7.10%	4,687,760.00	1.08%	4,738,211.00
2. Classified Salaries				***************************************		4,700,211.00
a. Base Salaries				3,301,185.96		3,535,570,00
b. Step & Column Adjustment				49,478.79		52,782.00
c. Cost-of-Living Adjustment				184,905.25		0.00
d. Other Adjustments				0.00	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,301,185.96	7.10%		4.40%	0.00
3. Employee Benefits	3000-3999	5,176,217.10	ļ	3,535,570.00	1.49%	3,588,352.00
Books and Supplies	4000-4999		7.10%	5,543,729.00	0.00%	5,543,729.00
Services and Other Operating	4000-4333	3,120,492.62	-74.52%	795,180.00	0.00%	795,180.00
Expenditures	5000-5999	4,758,792.43	-59.38%	1,933,258.00	0.00%	1,933,258.00
6. Capital Outlay	6000-6999	331,374.44	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,138,525.66	0.00%	1,138,526.00	0.00%	1,138,525.15
8. Other Outgo - Transfers of Indirect Costs	7300-7399	205,738.81	-65.77%	70,426.00	0.00%	70,426.00
9. Other Financing Uses						-
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,409,320.62	-21.00%	17,704,449.00	0.58%	17,807,681.15
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,292,149.43)		(2,756,626.00)		(291,690.15)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance     (Form 01, line F1e)		6,340,465.58		3,048,316.15		291,690.15
Ending Fund Balance (Sum lines     C and D1)		3,048,316.15		291,690.15		0.00
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,048,316.15		291,690.15		0.00
c. Committed						
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated			1. 34670.			
Reserve for Economic     Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00	ners Control	0.00		0.00
f . Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,048,316.15		291,690.15		0.00
E. AVAILABLE RESERVES						
1. General Fund			70 Metales 2004 - 1			
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund -     Noncapital Outlay (Fund 17)		grane:				
a. Stabilization Arrangements	9750	Jane Committee				
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

# F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

## Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

			ed/Restricted	E8BUN3KSJG(2023-2		
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	34,649,479.00	1.77%	35,263,358.00	2.06%	35,989,302.00
2. Federal Revenues	8100-8299	3,081,612.39	-48.45%	1,588,669.00	0.00%	1,588,669.00
3. Other State Revenues	8300-8599	4,359,423.55	-47.16%	2,303,439.00	0.00%	2,303,439.00
4. Other Local Revenues	8600-8799	775,392.25	-48.44%	399,756.00	0.00%	399,756.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		42,865,907.19	-7.72%	39,555,222.00	1.84%	40,281,166.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,039,307.41		16,107,098.00
b. Step & Column Adjustment				163,705.03		173,929.00
c. Cost-of-Living Adjustment				904,085.56		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,039,307.41	7.10%	16,107,098.00	1.08%	16,281,027.00
2. Classified Salaries				The second secon		
a. Base Salaries				7,946,315.53		8,510,504.00
b. Step & Column Adjustment				119,155.75		127,111.00
c. Cost-of-Living Adjustment			i inisa	445,032.72		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,946,315.53	7.10%	8,510,504.00	1.49%	8,637,615.00
3. Employ ee Benefits	3000-3999	12,530,558.85	7.10%	13,420,229.00	4.17%	13,979,460.50
4. Books and Supplies	4000-4999	4,027,385.19	-54.91%	1,815,752.00	-1.40%	1,790,260.00
5. Services and Other Operating Expenditures	5000-5999	7,784,429,91	-28.24%	5,585,760.00	-6.28%	5,234,925.00
6. Capital Outlay	6000-6999	331,374.44	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,138,525.66	0.00%	1,138,526.00	0.00%	1,138,525.15
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,000.00)	0.00%	(3,000.00)	1,398.15%	(44,944.35)
9. Other Financing Uses				***************************************		,
a. Transfers Out	7600-7629	218,000.00	0.00%	218,000.00	0.00%	218,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00	•	0.00
11. Total (Sum lines B1 thru B10)		49,012,896.99	-4.53%	46,792,869.00	0.94%	47,234,868.30
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus ine B11)		(6,146,989.80)		(7 227 647 66)		
- /		(0,140,308.00)	gar a transfer	(7,237,647.00)		(6,953,702.30)

E8BUN3KSJG(202							
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)	
D. FUND BALANCE			200 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Net Beginning Fund Balance     (Form 01, line F1e)		10,114,522.94		3,967,533.14		(3,270,113.86)	
Ending Fund Balance (Sum lines     C and D1)		3,967,533.14		(3,270,113.86)		(10,223,816.16)	
Components of Ending Fund     Balance							
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00	
b. Restricted	9740	3,048,316.15		291,690.15		0.00	
c. Committed							
Stabilization Arrangements	9750	0.00		0.00		0.00	
2. Other Commitments	9760	0.00		0.00		0.00	
d. Assigned	9780	27,731.12		0.00		0.00	
e. Unassigned/Unappropriated							
Reserve for Economic     Uncertainties	9789	871,484.87		0.00		0.00	
<ol><li>Unassigned/Unappropriated</li></ol>	9790	1.00		(3,581,804.01)		(10,243,816.16)	
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.007.500.44				, , , , , , , , , , , , , , , , , , , ,	
		3,967,533.14		(3,270,113.86)		(10,223,816.16)	
E. AVAILABLE RESERVES  1. General Fund							
	0750						
a. Stabilization Arrangements     b. Reserve for Economic	9750	0.00		0.00		0.00	
Uncertainties	9789	871,484.87		0.00		0.00	
c. Unassigned/Unappropriated	9790	1.00		(3,581,804.01)		(10,243,816.16)	
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				0.00		0.00	
a. Stabilization Arrangements	9750	0.00		0,00		0.00	
b. Reserve for Economic	9789				-	0.00	
Uncertainties	9709	0.00		0.00		0.00	
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00	
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		871,485.87		(3,581,804.01)		(10,243,816.16)	
<ol> <li>Total Available Reserves - by Percent (Line E3 divided by Line F3c)</li> </ol>		1.78%		-7.65%		-21,69%	
RECOMMENDED RESERVES				7.0070		-21.09%	
l. Special Education Pass-through Exclusions							
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):							
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter						
projections)  3. Calculating the Reserves		2,543.22		2,578.33		2,589.01
a. Expenditures and Other Financing Uses (Line B11)		49,012,896.99		46,792,869.00		47,234,868.30
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		49,012,896.99		46,792,869.00		47,234,868.30
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,470,386.91		1,403,786.07		1,417,046.05
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,470,386.91		1,403,786.07		1,417,046.05
h. Av ailable Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO NO		NO

### Budget, July 1 2023-24 General Fund Special Education Revenue Allocations Setup

Current LEA:	05-61564-0000000 Calaveras Unified						
Selected SELPA:	CV	(Enter a SELPA ID from the list below then save and close)					
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED					
ID	SELPA-TITLE	(from Form SEA)					
cv	Calaveras County						

### Budget, July 1 2022-23 Estimated Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	<del>- 1</del>			<del>,</del>				
		ct Costs - erfund		ect Costs - terfund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds	Other Funds 9610
01 GENERAL FUND								l l
Expenditure Detail	2,310.05	0.00	0.00	(102,410.91	, <b>[</b>		ŀ	
Other Sources/Uses Detail					0.00	306,886.24		
Fund Reconciliation						1 000,000.21	513,686.55	435,667.17
08 STUDENT ACTIVITY SPECIAL REVENUE FUND	**************************************			İ			3.0,000.00	100,007.17
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								V.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			100 2 2 3 3 4 5		0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								0.00
Expenditure Detail								100 ALL COLOR COLO
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			1				0.00	0.00
12 CHILD DEVELOPMENT FUND							0.00	0.00
Expenditure Detail	4,171.92	0.00	17,991.97	0.00				
Other Sources/Uses Detail	**************************************				6,886.24	0.00		
Fund Reconciliation						0.00	85,507.45	136,082,16
13 CAFETERIA SPECIAL REVENUE FUND							00,007.40	100,002.10
Expenditure Detail	0.00	(6,481.97)	84,418.94	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							350,159.72	377 604 39
14 DEFERRED MAINTENANCE FUND					***************************************			077,004.00
Expenditure Detail	0.00	0.00	8 5 77					
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation							0.00	0.00
5 PUPIL TRANSPORTATION EQUIPMENT FUND						-		0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			a .		0.00	0.00		
Fund Reconciliation						3.00	0.00	0.00
7 SPECIAL RESERVE FUND FOR OTHER THAN						-	0.00	0.00
CAPITAL OUTLAY					To the second se		and the state of t	
Expenditure Detail		, pr					www.com.u	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		ļ					0.00	0.00
8 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	T				0.00	0.00		

## Budget, July 1 2022-23 Estimated Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	FOR ALL FUNDS					E8BUN3KSJG(2023-24		
		t Costs - erfund	II .	ct Costs - erfund			Due	
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation				<u> </u>		***************************************	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND			ļ					· · · · · · · · · · · · · · · · · · ·
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		67 TV 2600	index in the second	t tensify.		0.00		
Fund Reconciliation					1000		0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS		in the state of th						· · · · · · · · · · · · · · · · · · ·
Expenditure Detail							- Control of the Cont	
Other Sources/Uses Detail		-			0.00	0.00		
Fund Reconciliation	•					0.00	0.00	0.00
21 BUILDING FUND	Ì						0.00	0.00
Expenditure Detail	0.00	0.00	402a#1 4.3777 and	7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		j		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND			Ja E <sup>M</sup> ya Julio			-	0.00	0.00
Expenditure Detail	0.00	0.00				ŀ	LLAC (constant	
Other Sources/Uses Detail	***************************************	· · · · · · · · · · · · · · · · · · ·			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND						ļ	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0,00	0.00			0.00			
Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
Expenditure Detail	0.00	0.00					ar-in-in-	
Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation					0.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00			į
Fund Reconciliation					0.00	0.00		.
51 BOND INTEREST AND REDEMPTION FUND						ļ	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								I
Fund Reconciliation					0.00	0.00		1
2 DEBT SVC FUND FOR BLENDED COMPONENT INITS							0.00	0.00
Expenditure Detail							The second secon	1
Other Sources/Uses Detail	Carlo Ha						Water Agreements	
Fund Reconciliation					0.00	0.00		
- and reconciliation		.					0.00	0.00

### Budget, July 1 2022-23 Estimated Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	FOR ALL FUNDS						EOBUNS	KSJG(2023
		Costs -		ct Costs - erfund			Due	
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out	From Other Funds 9310	Due To Other Funds 9610
53 TAX OVERRIDE FUND				Mr. The Jan				
Expenditure Detail				la de la companya de la companya de la companya de la companya de la companya de la companya de la companya de				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail	***************************************			***************************************	0.00	0.00		
Fund Reconciliation	I						0.00	0.0
57 FOUNDATION PERMANENT FUND	[					1.		0.0
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation						0.00	0.00	0.0
61 CAFETERIA ENTERPRISE FUND	i						0.00	0.0
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						0.00	0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND						<u> </u>	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation	1				0.00	0.00	0.00	
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	A 156					
Other Sources/Uses Detail	0.00	0.00			0.00	0.00	and the second s	
Fund Reconciliation	The state of the s				0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND	1						0.00	0.00
Expenditure Detail	0.00	0.00					***************************************	
Other Sources/Uses Detail	0.00				2.00			
Fund Reconciliation					0.00	0.00		
1 RETIREE BENEFIT FUND					ahata a		0.00	0.00
Expenditure Detail	7-2km							
Other Sources/Uses Detail	one and a second							
Fund Reconciliation					0.00			
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND		į.					0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00		are no constitue de la constit	
6 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

### Budget, July 1 2022-23 Estimated Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	Direct Costs - Interfund		Indirect Costs - Interfund				Due	
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail		:rūnjā						
Fund Reconciliation							0.00	0.00
TOTALS	6,481.97	(6,481.97)	102,410.91	(102,410.91)	306,886.24	306,886.24	949,353.72	949,353.72

### Budget, July 1 2023-24 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

		ALL FUNDS				Ε.	BUN3KSJ	G(2023-2
Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND		<del>                                     </del>					Programme and the second	
Expenditure Detail	1,058.08	0.00	0.00	(3,000.00)				
Other Sources/Uses Detail			0.00	(0,000.00)	0.00	218,000.00		150
Fund Reconciliation	<u> </u>				0.00	210,000.00		is go
08 STUDENT ACTIVITY SPECIAL REVENUE FUND			il .		ı			gir iteks
Expenditure Detail	0.00	0.00	0.00	0.00	i			Project Society
Other Sources/Uses Detail		0.00	0.00	0.00	0.00			
Fund Reconciliation					0.00	0.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			10 10 E	
Other Sources/Uses Detail	0.00	0.00	0.00	0.00			7.34.35	
Fund Reconciliation					0.00	0.00		
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND	1							
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,285.02	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		i						i Algeria
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,343.10)	3,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					***************************************			
4 DEFERRED MAINTENANCE FUND		ı				1		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
5 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	1941 - 24 C. 1948	- 1 5,5544			0.00	0.00		
Fund Reconciliation					3.00	3.00		
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail			0.7		0.00	0.00		
Fund Reconciliation		į.			0.00	0.00		
S SCHOOL BUS EMISSIONS REDUCTION FUND		∦;						
Expenditure Detail	0.00	0.00			-			
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation				<b> </b>	0.00	0.00		
. G. INGOOTOHIQUOT	11	1		-				

### Budget, July 1 2023-24 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	FOR ALL FUNDS						E8BUN3KSJG(2023-24			
Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610		
19 FOUNDATION SPECIAL REVENUE FUND							Ne geni			
Expenditure Detail	0.00	0.00	0.00	0.00						
Other Sources/Uses Detail						0.00				
Fund Reconciliation					de militar minimum en minimum munimum m					
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	[at ]		ender.		:			in the		
Expenditure Detail			a Wage to							
Other Sources/Uses Detail			garangtar		0.00	0.00				
Fund Reconciliation										
21 BUILDING FUND			100							
Expenditure Detail	0.00	0.00	alto .							
Other Sources/Uses Detail			NG ENGLY		0.00	0.00				
Fund Reconciliation										
25 CAPITAL FACILITIES FUND			in facilities.					erio de la companio della companio d		
Expenditure Detail	0.00	0.00								
Other Sources/Uses Detail		***************************************			218,000.00	0.00				
Fund Reconciliation	and the state of t		PROPERTY !							
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND										
Expenditure Detail	0.00	0.00	19 / 19 / 19 / 19 / 19 / 19 / 19 / 19 /							
Other Sources/Uses Detail					0.00	0.00				
Fund Reconciliation										
35 COUNTY SCHOOL FACILITIES FUND							y X seri			
Expenditure Detail	0.00	0.00	San Linde							
Other Sources/Uses Detail					0.00	0.00	y po			
Fund Reconciliation										
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			ologia Photografia		A STATE OF THE STA					
Expenditure Detail	0.00	0.00	M. Bank							
Other Sources/Uses Detail					0.00	0.00				
Fund Reconciliation	i.									
19 CAP PROJ FUND FOR BLENDED COMPONENT UNITS										
Expenditure Detail	0.00	0.00								
Other Sources/Uses Detail					0.00	0,00				
Fund Reconciliation										
1 BOND INTEREST AND REDEMPTION FUND			A Property							
Expenditure Detail						<b> </b>  :				
Other Sources/Uses Detail					0.00	0.00	Early 1			
Fund Reconciliation						3.00				
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS					**************************************	]				
Expenditure Detail			organia delega		).					
Other Sources/Uses Detail					0.00	0.00				
Fund Reconciliation	1				0.00	0.00				
3 TAX OVERRIDE FUND					N. Carreston					
Expenditure Detail										
					0.00	0.00				
Other Sources/Uses Detail										

## Budget, July 1 2023-24 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	1010	ALL FUNDS				LU	BUN3KSJ	O(2020-
Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Fund 9610
56 DEBT SERVICE FUND	P	- 1. C. C. C. C. C. C. C. C. C. C. C. C. C.						1 6,5
Expenditure Detail					s   -			
Other Sources/Uses Detail					0.00	0.00	Age of the second	
Fund Reconciliation				Name of Street, Street	· · · · · · · · · · · · · · · · · · ·			
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				The second
Other Sources/Uses Detail	h #99644 Tiphy Address are near recovering and which recovering					0.00		
Fund Reconciliation	j							
61 CAFETERIA ENTERPRISE FUND			-					
Expenditure Detail	0.00	0.00	0.00	0.00				17.4
Other Sources/Uses Detail				<u> </u>	0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND		<u> </u>		I I		<u> </u>	25.00	145 W
Expenditure Detail	0.00	0.00	0.00	0.00			25 .00	
Other Sources/Uses Detail	0.00	0.00	0.00	V.OO	0.00	0.00		
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00					AF Va	
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND  Expenditure Detail								400
Other Sources/Uses Detail	0.00	0.00						
	il i				0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND			Grand Color				ila <sub>e e</sub> P <sub>e</sub> el.	
Expenditure Detail		Pri - opejden						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		: .	
Fund Reconciliation			No serve					
6 WARRANT/PASS-THROUGH FUND								
Expenditure Detail		1.4			100			
Other Sources/Uses Detail								
Fund Reconciliation			tion to the second					
5 STUDENT BODY FUND								
Expenditure Detail	in english in english				12 <sup>th</sup>			
Other Sources/Uses Detail					la de la			
Fund Reconciliation								
TOTALS	4,343.10	(4,343.10)	3,000.00	(3,000.00)	218,000.00	218,000.00	<del>- +</del>	
··· <del>·</del>	7,040.10	(7,040.10)	0,000.00	(3,000.00)	210,000.00	210,000.00	1	

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

05 61564 0000000 Form 01CS E8BUN3KSJG(2023-24)

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the approval of the budget.

### CRITERIA AND STANDARDS

# 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
¢	2,543.22	
:	1.0%	

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

District's ADA Standard Percentage Level: 1.0%

# 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	2,699	2,699		
Charter School				
Total ADA	2,699	2,699	N/A	Met
Second Prior Year (2021-22)				
District Regular	2,699	2,699		
Charter School				
Total ADA	2,699	2,699	N/A	Met
First Prior Year (2022-23)				
District Regular	2,582	2,713		
Charter School		0		
Total ADA	2,582	2,713	N/A	Met
Budget Year (2023-24)				
District Regular	2,699			
Charter School	0			
Total ADA	2,699			

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

1B. Comparis	B. Comparison of District ADA to the Standard								
DATA ENTRY:	Enter an explanation if the standard is not met.								
1a.	STANDARD MET - Funded ADA has not been overes	stimated by more than the standard percentage level for the first prior year.							
	Explanation:								
	(required if NOT met)								
1b.	STANDARD MET - Funded ADA has not been overes	timated by more than the standard percentage level for two or more of the previous three years.							
	Explanation:								
	(required if NOT met)								

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

05 61564 0000000 Form 01CS E8BUN3KSJG(2023-24)

2. Ç	RIT	ERION:	Enrollment
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STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
014011111111	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
4):	2,543.2	
rel:	1.0%	

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4)

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

### Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)		And the state of t		The second secon
District Regular	2,685	2,685		
Charter School				
Total Enrollment	2,685	2,685	0.0%	Met
Second Prior Year (2021-22)			7. The state of th	
District Regular	2,854	2,854		
Charter School				
Total Enrollment	2,854	2,854	0.0%	Met
First Prior Year (2022-23)				
District Regular	2,900	2,902		
Charter School				
Total Enrollment	2,900	2,902	N/A	Met
Budget Year (2023-24)	The second section of the section of the	**************************************		THE CONTRACT OF THE CONTRACT O
District Regular	2,839			
Charter School				
Total Enrollment	2,839			
2B. Comparison of District Enrollment to the Standard				
DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Enrollment has not been overestimate	d by more than the standard per	centage level for the first prior y	ear.	

	(required if NOT met)	
1b.	STANDARD MET - Enrollment has not been overesting	nated by more than the standard percentage level for two or more of the previous three years.
	Explanation:	
	(required if NOT met)	

Explanation:

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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3.	CRITERION:	ADA to	Enrollment
----	------------	--------	------------

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

### 3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			***************************************
District Regular	2,699	2,685	
Charter School		0	
Total ADA/Enrollment	2,699	2,685	100.5%
Second Prior Year (2021-22)			
District Regular	2,699	2,854	
Charter School	0		
Total ADA/Enrollment	2,699	2,854	94.6%
First Prior Year (2022-23)			
District Regular	2,569	2,902	
Charter School			
Total ADA/Enrollment	2,569	2,902	88.5%
A CALL TOPPEN OF THE STATE OF T		Historical Average Ratio:	94.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.0%

## 3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)		THE RESERVE OF THE PROPERTY OF		
District Regular	2,543	2,839		
Charter School	0			
Total ADA/Enrollment	2,543	2,839	89.6%	Met
1st Subsequent Year (2024-25)				
District Regular	2,578	2,897		
Charter School				
Total ADA/Enrollment	2,578	2,897	89.0%	Met
2nd Subsequent Year (2025-26)	A CONTRACTOR OF THE PROPERTY O			WWW.
District Regular	2,589	2,909		
Charter School		A THE STATE OF THE		
Total ADA/Enrollment	2,589	2,909	89.0%	Met

### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

a.	STANDARD MET	Projected P-2 ADA to	enrollment ratio has	not exceeded the standard	for the budget and two	subsequent fiscal year	ars.
----	--------------	----------------------	----------------------	---------------------------	------------------------	------------------------	------

Explanation:	
(required if NOT met)	

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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2nd Subsequent Year

### 4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)' and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA' and its economic recovery target payment, plus or minus one percent.

Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

Budget Year

1st Subsequent Year

4A. Distric	t's LCFF	Revenue	Standard
-------------	----------	---------	----------

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Prior Year

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

### Projected LCFF Revenue

			Dadget Teal	ist oubsequent i ear	zna Subsequent Year
Step 1 - Char	nge in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a.	ADA (Funded) (Form A, lines A6 and C4)	2,727.24	2,713.17	2,654.46	2,620.96
b.	Prior Year ADA (Funded)		2,727.24	2,713.17	2,654,46
c.	Difference (Step 1a minus Step 1b)		(14.07)	(58.71)	
d.	Percent Change Due to Population (Step 1c		(17.77)	(30.71)	(33.50)
u.	divided by Step 1b)		(.52%)	(2.16%)	(1.26%)
Step 2 - Chan a.	ige in Funding Level Prior Year LCFF Funding	Г			
b1.	COLA percentage	W			
b2.	COLA amount (proxy for purposes of this criterio	·	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	0.00%	0.00%	0.00%
Stop 2 Total	Change in Deceletion and E. V. 4 (2)				
otep 5 - 10tal	Change in Population and Funding Level (Step 1d plus	Step 2c)	(.52%)	(2.16%)	(1.26%)
	LCFF Revenu	e Standard (Step 3, plus/minus 1%):	-1.52% to 0.48%	-3.16% to -1.16%	-2.26% to -0.26%

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# 4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

# Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
<b>B</b>	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	25,585,307.41	25,585,306.00	25,585,306.00	25,585,306.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

# 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
_	(2023-24)	(2024-25)	(2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

# 4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	32,088,466.41	34,698,797.00		
District's Pro	ojected Change in LCFF Revenue:	8.13%	(100.00%)	0.00%
	LCFF Revenue Standard	-1.52% to 0.48%	-3.16% to -1.16%	-2.26% to -0.26%
	Status:	Not Met	Not Met	Not Met

# 4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)

The district anticipates a slight increase in enrollment and ADA based on the three subsequent years' average.

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### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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5.	<b>CRITERION: S</b>	alariaa aad	Dan afile
υ,	CKHERION: 5	alaries and	Benefit

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted	Salaries and Benefits to Total L	Inrestricted General Fund Ex	penditures	
DATA ENTRY: All data are extracted or calculated.				
	Estimated/Unaudited Actuals -		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
iscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
hird Prior Year (2020-21)	15,886,264.78	18,767,880.88	84.6%	
econd Prior Year (2021-22)	18,736,541.31	21,975,792.90	85.3%	
irst Prior Year (2022-23)	18,483,953.72	22,613,542.92	81.7%	
		Historical Average Ratio:	83.9%	
		Budget Year	1st Subsequent Year	2nd Subsequent Yea
	_	(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Pe	rcentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's S	alaries and Benefits Standard			
-	ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage): 80.9% to 86.9% 80.9%			80.9% to 86.9%	80.9% to 86.9%
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and			s	
B. Calculating the District's Projected Ratio of Unrestricted Salaries a  ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and ubsequent years. All other data are extracted or calculated.	Total Unrestricted Expenditures da Budget - Un	ita for the 1st and 2nd Subsequ	s	
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and	Total Unrestricted Expenditures da Budget - Un (Resources 0	ita for the 1st and 2nd Subsequ restricted 0000-1999)	s ent Years will be extracted; if no	
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and	Total Unrestricted Expenditures da Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000-	restricted 1000-1999) Total Expenditures (Form 01, Objects 1000-	s  ent Years will be extracted; if no  Ratio  of Unrestricted Salaries and	
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and insequent years. All other data are extracted or calculated.	Total Unrestricted Expenditures da Budget - Un (Resources 0 Salaries and Benefits	ita for the 1st and 2nd Subsequ restricted 1000-1999) Total Expenditures	s ent Years will be extracted; if no Ratio	
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and bsequent years. All other data are extracted or calculated.	Total Unrestricted Expenditures da  Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999)	restricted 1000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8,	ent Years will be extracted; if no Ratio of Unrestricted Salaries and Benefits to Total Unrestricted	t, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and obsequent years. All other data are extracted or calculated.  scal Year	Total Unrestricted Expenditures da  Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	restricted 1000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	s  ent Years will be extracted; if no  Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures	t, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and obsequent years. All other data are extracted or calculated.  Scal Year  Indiget Year (2023-24)  It Subsequent Year (2024-25)	Total Unrestricted Expenditures da  Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	restricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  85.9%	t, enter data for the two Status Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and obsequent years. All other data are extracted or calculated.  scal Year added Year (2023-24)  t Subsequent Year (2024-25)  d Subsequent Year (2025-26)	Total Unrestricted Expenditures da  Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)  22,661,785.13 24,270,772.00	restricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 26,385,576.37 28,870,420.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 85.9% 84.1%	status  Met  Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and obsequent years. All other data are extracted or calculated.  scal Year added Year (2023-24)  t Subsequent Year (2024-25)  d Subsequent Year (2025-26)	Total Unrestricted Expenditures da  Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)  22,661,785.13 24,270,772.00	restricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 26,385,576.37 28,870,420.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 85.9% 84.1%	status  Met  Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and obsequent years. All other data are extracted or calculated.  scal Year  idget Year (2023-24) It Subsequent Year (2024-25) Id Subsequent Year (2025-26)  Comparison of District Salaries and Benefits Ratio to the Standard	Total Unrestricted Expenditures da  Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)  22,661,785.13 24,270,772.00	restricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 26,385,576.37 28,870,420.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 85.9% 84.1%	status  Met  Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and ubsequent years. All other data are extracted or calculated.  scal Year udget Year (2023-24) it Subsequent Year (2024-25) id Subsequent Year (2025-26)  C. Comparison of District Salaries and Benefits Ratio to the Standard	Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3) 22,661,785.13 24,270,772.00 25,027,810.50	restricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 26,385,576.37 28,870,420.00 29,209,187.15	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  85.9%  84.1%  85.7%	Status  Met  Met  Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and ubsequent years. All other data are extracted or calculated.  scal Year udget Year (2023-24) at Subsequent Year (2024-25) ad Subsequent Year (2025-26)  C. Comparison of District Salaries and Benefits Ratio to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Ratio of total unrestricted salaries and	Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3) 22,661,785.13 24,270,772.00 25,027,810.50	restricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 26,385,576.37 28,870,420.00 29,209,187.15	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  85.9%  84.1%  85.7%	Status  Met  Met  Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and subsequent years. All other data are extracted or calculated.  scal Year  udget Year (2023-24)  it Subsequent Year (2024-25)  id Subsequent Year (2025-26)  C. Comparison of District Salaries and Benefits Ratio to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Ratio of total unrestricted salaries an Explanation:	Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3) 22,661,785.13 24,270,772.00 25,027,810.50	restricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 26,385,576.37 28,870,420.00 29,209,187.15	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  85.9%  84.1%  85.7%	Status  Met  Met  Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and ubsequent years. All other data are extracted or calculated.  scal Year udget Year (2023-24) at Subsequent Year (2024-25) ad Subsequent Year (2025-26)  C. Comparison of District Salaries and Benefits Ratio to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Ratio of total unrestricted salaries and	Budget - Un (Resources 0 Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3) 22,661,785.13 24,270,772.00 25,027,810.50	restricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 26,385,576.37 28,870,420.00 29,209,187.15	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  85.9%  84.1%  85.7%	Status  Met  Met  Met

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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6. **CRITERION: Other Revenues and Expenditures** 

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

# 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Change in Population and Funding Level	The state of the s		
(Criterion 4A1, Step 3):	(.52%)	(2.16%)	(1.26%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-10.52% to 9.48%	-12.16% to 7.84%	-11.26% to 8.74%
District's Other Revenues and Expenditures		**************************************	
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.52% to 4.48%	-7.16% to 2.84%	-6.26% to 3.74%

# 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Ye	ar Explanation Range
Federal Revenue (Fund 01, Objects 8100-8;	299) (Form MYP, Line A2)		The state of the s
First Prior Year (2022-23)	6,5	53,828.22	
3udget Year (2023-24)	3,0	81,612.39 (52.98%)	Yes
st Subsequent Year (2024-25)	1,5	88,669.00 (48.45%)	Yes
nd Subsequent Year (2025-26)	1,5	88,669.00 0.00%	No
	base and the second second second second second second second second second second second second second second		
Explanation:	Federal revenue is outside the percent change due to	removing one-time grants received	in prior years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

(required if Yes)

8,392,608.38		
4,359,423.55	(48.06%)	Yes
2,303,439.00	(47.16%)	Yes
2,303,439.00	0.00%	No

Explanation: (required if Yes) State revenues is outside the percent change due to removing one-time grants received in prior years.

## Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

1,635,111.95		
775,392.25	(52.58%)	Yes
399,756.00	(48.44%)	Yes
399,756.00	0.00%	No

Explanation:

(required if Yes)

The local revenue decreased after removing several one-time grants for schools, bus grant and technology.

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#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2022-23)
Budget Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

2,346,919.16		
4,027,385.19	71.60%	Yes
1,815,752.00	. (54.91%)	Yes
1,790,260.00	(1.40%)	No

Explanation:

(required if Yes)

After removing one-time expenditures, books, and supplies exceed the required percentage in 2023-2024 and 2024-2025.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP Line B5)	es and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP Line I	B 5)
---	---	------

First Prior Year (2022-23)
Budget Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

6,473,392.20		
7,784,429.91	20.25%	Yes
5,585,760.00	(28.24%)	Yes
5,234,925.00	(6.28%)	Yes

Explanation:

(required if Yes)

After removing one-time grant expenditures and other expenditures exceed the required percentage.

# 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Percent Change

Amount

Over Previous Year

Status

# Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

Object Range / Fiscal Year

16,581,548.55		
8,216,428.19	(50.45%)	Not Met
4,291,864.00	(47.76%)	Not Met
4,291,864.00	0.00%	Met

# Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

8,820,311.36		
11,811,815.10	33.92%	Not Met
7,401,512.00	(37.34%)	Not Met
7,025,185.00	(5.08%)	Met
	11,811,815.10 7,401,512.00	11,811,815.10 33.92% 7,401,512.00 (37.34%)

# 6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the 1a. projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

> Explanation: Federal Revenue (linked from 6B if NOT met) Explanation:

Federal revenue is outside the percent of	hange due to removing one-time	grants received in prior year	s.

Other State Revenue

(linked from 6B if NOT met)

State revenues is outside the percent change due to removing one-time grants received in prior years.

Explanation:

Other Local Revenue (linked from 6B

if NOT met)

The local revenue decreased after removing several one-time grants for schools, bus grant and technology.

1b.

if NOT met)

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STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below. Explanation: After removing one-time expenditures, books, and supplies exceed the required percentage in 2023-2024 and 2024-2025. Books and Supplies (linked from 6B if NOT met) Explanation: After removing one-time grant expenditures and other expenditures exceed the required percentage. Services and Other Exps (linked from 6B

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#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

05 61564 0000000 Form 01CS E8BUN3KSJG(2023-24)

#### 7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00 2. Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) 47,245,866,40 b. Plus: Pass-through Revenues and Apportionments 3% Required (Line 1b, if line 1a is No) Budgeted Contribution<sup>1</sup> Minimum Contribution to the Ongoing and Major (Line 2c times 3%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Not Met 47,245,866.40 1.417.375.99 1,361,275.38 1 Fund 01, Resource 8150, Objects 8900-8999 If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation: The district also has fund 14, Deferred Maintenance, that would increase the ongoing maintenance requirement. (required if NOT met and Other is marked)

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### 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

# 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

1.	District's Available Reserve Amounts (resources 0000-1999)
----	--

- a. Stabilization Arrangements
- (Funds 01 and 17, Object 9750)
- b. Reserve for Economic Uncertainties
- (Funds 01 and 17, Object 9789)
- c. Unassigned/Unappropriated
- (Funds 01 and 17, Object 9790)
- d. Negative General Fund Ending Balances in Restricted

Resources (Fund 01, Object 979Z, if negative, for each of

resources 2000-9999)

- e. Available Reserves (Lines 1a through 1d)
- 2. Expenditures and Other Financing Uses
  - a. District's Total Expenditures and Other Financing Uses

(Fund 01, objects 1000-7999)

- b. Plus: Special Education Pass-through Funds (Fund 10, resources
- 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
- c. Total Expenditures and Other Financing Uses

(Line 2a plus Line 2b)

3. District's Available Reserve Percentage

(Line 1e divided by Line 2c)

Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
0.00	0.00	0.00
1,067,815.00	1,149,001.00	1,351,245.48
1,852,033.76	1,587,665.33	2,197,254.45
0.00	0.00	0.00
2,919,848.76	2,736,666.33	3,548,499.93
35,593,804.58	38,000,029.56	45,041,516.03
		0.00
35,593,804.58	38,000,029.56	45,041,516.03
8.2%	7.2%	7.9%

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

2.7%	2.4%	2.6%

¹Av ailable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

# 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	837,727.77	20,757,700.34	N/A	Met
Second Prior Year (2021-22)	(1,034,521.96)	22,449,921.96	4.6%	Not Met
First Prior Year (2022-23)	427,821.72	22,920,429.16	N/A	Met
Budget Year (2023-24) (Information only)	(2,854,840.37)	26,603,576.37	Property Commission of the Com	

# 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

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1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:

(required if NOT met)

The district gave cost of living increased in 2022-23 and two subsequent years. Additionally, business costs in areas such as SPED, utilities, transportation and maintenance. A deficit reduction plan will be developed to meet these expenses.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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9.	CRIT	ERION:	Fund	Balance
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STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Lev el 1	District ADA		
1.7%	0	to 300	
1.3%	301	to 1,000	
1.0%	1,001	to 30,000	
0.7%	30,001	to 400,000	
0.3%	400,001	and over	

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

2,557

District's Fund Balance Standard Percentage Level:

1.0%

# 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Unrestricted General Fund Beginning Balance <sup>2</sup>

Beginning Fund Balance

(Form 01, Line F1e, Unrestricted Column)

Variance Level

Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	2,191,629.00	3,293,029.83	N/A	Met
Second Prior Year (2021-22)	4,130,757.60	4,380,757.60	N/A	Met
First Prior Year (2022-23)	3,346,236.00	3,346,235.64	0.0%	Met
Budget Year (2023-24) (Information only)	3,774,057.36			***************************************

<sup>&</sup>lt;sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

# 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a.	STANDARD MET - U	Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three
	y ears.	, see an action of the provious times

Explanation:	
(required if NOT met)	

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### 10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District	ADA
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>&</sup>lt;sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	2,543	2,578	2,589
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

# 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

7	1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
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No

If you are the SELPA AU and	and are excluding special education pass-through fu	ınds:
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a. Enter the name(s) of the SELPA(s):

Budget Year 1st Subsequent Year 2nd Subsequent Year (2023-24) (2024-25) (2025-26)

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00 0.00

## 10B. Calculating the District's Reserve Standard

2.

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)

Plus: Special Education Pass-through

(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

3. Total Expenditures and Other Financing Uses

(Line B1 plus Line B2)

- Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
49,012,896.99	46,792,869.00	47,234,868.30
0.00	0.00	0.00
49,012,896.99	46,792,869.00	47,234,868.30
3%	3%	3%
1,470,386.91	1,403,786.07	1,417,046.05

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<sup>&</sup>lt;sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	1,470,386.91	1,403,786.07	1,417,046.05

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amour	nts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2023-24)	1st Subsequent Year (2024- 25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	871,484.87		
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	1.00	(3,581,804.01)	(10,243,816.16)
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements		THE RESIDENCE OF THE PROPERTY	PHILO (1970) 1880 10 (1970) 11 (1970) 11 (1970) 11 (1970) 11 (1970) 11 (1970) 11 (1970) 11 (1970) 11 (1970) 11
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties	**************************************		THE MANAGEMENT OF THE PROPERTY
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount	- CAN CONTROL OF CONTR		
	(Lines C1 thru C7)	871,485.87	(3,581,804.01)	(10,243,816.16)
9.	District's Budgeted Reserve Percentage (Information only)		***************************************	
	(Line 8 divided by Section 10B, Line 3)	1.78%	(7.65%)	(21.69%)
	District's Reserve Standard			
	(Section 10B, Line 7):	1,470,386.91	1,403,786.07	1,417,046.05
	Status:	Not Met	Not Met	Not Met

# 10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:

(required if NOT met)

CUSD had unanticipated increases in its special education program. Staff was given cost-of-living increases, and the overall cost of doing business in all fiscal years has contributed to the negative reserves. The ongoing plan is the reduce expenses. A plan will be presented with the adopted budget.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

	NTAL INFORMATION	***
ATA ENTRY	Y: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.	
S1.	Contingent Liabilities	
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,	
	state compliance reviews) that may impact the budget?	No
1b.	If Yes, identify the liabilities and how they may impact the budget:	
S2.	Use of One-time Revenues for Ongoing Expenditures	
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of	
	the total general fund expenditures that are funded with one-time resources?	No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures	s in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures	
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing	
	general fund revenues?	No.
1b.	If Yes, identify the expenditures:	
S4.	Contingent Revenues	
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years	
	contingent on reauthorization by the local government, special legislation, or other definitive act	
	(e.g., parcel taxes, forest reserves)?	No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expe	nditures reduced:

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#### S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund							
DATA ENTI	DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.						
Description	/ Fiscal Year	Proj	ection	Amount of Change	Percent Change	Status	
1a.	Contributions, Unrestricted General Fund (F	und 01 Pessures 0000 4000 OL: 4 0000					
First Prior Y	ear (2022-23)		//0./50./	1			
Budget Yea			(10, 153, 191.51)		γ		
1st Subsequ	uent Year (2024-25)		(11,692,277.80)	1,539,086.29	15.2%	Not Met	
	uent Year (2025-26)		(11,472,200.00)	(220,077.80)	(1.9%)	Met	
•	(=====,	The state of the s	(14,040,368.00)	2,568,168.00	22.4%	Not Met	
1b.	Transfers in, General Fund *						
First Prior Y	ear (2022-23)		0.00				
Budget Year	(2023-24)		0.00	0.00	1 000		
1st Subsequ	ent Year (2024-25)	The state of the s	0.00	0.00	0.0%	Met	
2nd Subsequent Year (2025-26)			0.00	0.00	0.0%	Met	
			0.00	0.00	0.0%	Met	
1c.	Transfers Out, General Fund *						
irst Prior Ye	ear (2022-23)		306,886.24				
Budget Year	(2023-24)		218,000.00	(88,886.24)	(29.0%)	Not Met	
st Subseque	ent Year (2024-25)		218,000.00	0.00	0.0%	Met	
nd Subsequ	ent Year (2025-26)	WATER THE PARTY OF	218,000.00	0.00	0.0%	Met	
		Contraction of the Contraction o			L	INC	
1d.	Impact of Capital Projects						
	Do you have any capital projects that may impact	the general fund operational budget?		T-months		No	
Include tran	sfers used to cover operating deficits in either the ge	eneral fund or any other fund.		·	AND THE PARTY OF T		
5B. Status	of the District's Projected Contributions, Transfe	rs, and Capital Projects	<del></del>		<del></del>		
	: Enter an explanation if Not Met for items 1a-1c or it						
1a.	1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.						
	Explanation:	The district is planning a reduction plan to decrea	se the contributi	on in 2025 26		***************************************	

1b.

(required if NOT met)

Explanation: (required if NOT met)

MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscally ears.

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1c.

NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

The district is not planning on the transfer out to deferred maintenance fund and will instead transfer out funds to the Developer Fee Fund to cover the cost of COP's principal and interest payments.

NO - There are no capital projects that may impact the general fund operational budget. 1d.

Project Information:

(required if YES)

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Co	ommitments				
DATA ENTRY: Click the appropriate button in item 1	and enter dat	a in all columns of item 2 for a	oplicable long-term commitment	s; there are no extractions in this section.	
Does your district have long-term (multiyear)	) commitment	ts?			
(If No, skip item 2 and Sections S6B and S6	C)	[	Yes		
<ol><li>If Yes to item 1, list all new and existing mul pensions (OPEB); OPEB is disclosed in Item</li></ol>	tiy ear commit S7A.	tments and required annual debt		de long-term commitments for postemploym	ent benefits other than
	# of Years		SACS Fund and Object Code	es Used For:	Principal Balance
Type of Commitment	Remaining	Funding Source	es (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases					
Certificates of Participation	12	Fund 01 and Fund 25		Fund 25	3,225,673
General Obligation Bonds	16	County Taxes		County taxes	28,716,908
Supp Early Retirement Program					<b>100</b> - 100
State School					
Building					
Loans			The second part and a second p		
Compensated Absences	***************************************				
Otherstand	hamman,				
Other Long-term Commitments (do not include OPEB)	): 				
		CAMADA DE LA PROPERTIDA DE LA PORTIDA DEPUNDA DE LA PROPERTIDA DE LA PORTIDA DE LA PORTIDA DE LA PORTIDA DE LA PORTIDA DE LA			
		AND AND AND AND AND AND AND AND AND AND	A CONTRACTOR OF THE CONTRACTOR	A	
TOTAL:	<u> </u>				31,942,581
			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1st	1,342,301
		Prior Year	Budget Year	Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
		Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)		(P & I)	(P&I)	(P & I)	(P & I)
Leases					
Certificates of Participation		551,694	533,497	550,528	561,834
General Obligation Bonds	ļ	1,722,291	1,519,675	1,599,282	1,676,015
Supp Early Retirement Program			THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY O		
State School Building Loans					
Compensated Absences		145,284	56,772	56,772	56,772
Other Long-term Commitments (continued):	r				
				And the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s	
			The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon	dar radam samman di Milliam dari samman dari samman samman samman samman samman samman samman samman samman sa	
Total Annual	Payments:	2,419,269	2,109,944	2,206,582	2,294,621
		d over prior year (2022-23)?	No	No	2,294,021 No

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment				
<u>-</u>	Annual Payments to Prior Year A	nnual Payment		
DATA ENTRY: E	inter an explanation if Yes.			
1a.	No - Annual payments for long-term commitments h	nave not increased in one or more of the budget and two subsequent fiscal years.		
	Explanation:	and the description of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the sec		
	(required if Yes			
	to increase in total			
	annual payments)			
S6C. Identification	on of Decreases to Funding Sources Used to Pay Lo	ong-term Commitments		
DAIA EN IRY: CI	ick the appropriate Yes or No button in item 1; if Yes, ar	explanation is required in item 2.		
1.	Will funding account			
٠.	will runding sources used to pay long-term commitm	ents decrease or expire prior to the end of the commitment period, or are they one-time sources?		
		No		
2.	No - Funding sources will not decrease or expire prior	to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.		
		to the commitment period, and one-time rands are not being used for long-term commitment annual payments.		
	Explanation:			
	(required if Yes)			

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### S7. **Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identificat	tion of the District's Estimated Unfunded Liability for Postemployment Bene	efits Other than Pensions (OPEB)					
DATA ENTRY: 0	DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.						
1	Does your district provide postemployment benefits other						
	than pensions (OPEB)? (If No, skip items 2-5)	Yes					
2	First Cold Coppe	The second designs are reported a second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the second delice considered and the	d				
2.	For the district's OPEB:  a. Are they lifetime benefits?						
	a. Are they ill etime benerits?	No .					
	b. Do benefits continue past age 65?	No					
	C Describe any other characteristics of the districts ODED						
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:						
	OPED benefits are outlined in each employee Bargaining Agreement and are based on years of service and age at retirement. No						
	benefits are available after age	65.					
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Actua	arial			
	h Jadiente en en en det de en en en en en en en en en en en en en						
	<ul> <li>Indicate any accumulated amounts earmarked for OPEB in a self-insurance of governmental fund</li> </ul>	Dr.	Self-Insurance Fund	Governmental Fund			
	go. comicinal valu		0	0			
4.	OPEB Liabilities						
	a. Total OPEB liability		9,488,205.00				
	b. OPEB plan(s) fiduciary net position (if applicable)	***************************************	0.00				
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	· · · · · · · · · · · · · · · · · · ·	9,488,205.00				
	d. Is total OPEB liability based on the district's estimate						
	or an actuarial valuation?		Actuarial				
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation						
	or the Oreb valuation		6/30/2021				
		Budget Year	1st Subsequent Year	2nd Subsequent Year			
5.	OPEB Contributions	(2023-24)	(2024-25)	(2025-26)			
	a. OPEB actuarially determined contribution (ADC), if available, per	The American Annual Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of the American Communication of	7 THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE				
	actuarial valuation or Alternative Measurement						
	Method	9,488,205.00	9,488,205.00	9,488,205.00			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,497,756.65	1 512 674 54	4.540.674.54			
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,133,872.00	1,512,671.54 1,133,872.00	1,512,671.54			
	d. Number of retirees receiving OPEB benefits	49.00	36.00	1,133,872.00			
	-	49.00	36.00	29.00			

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S7B. Identifica	B. Identification of the District's Unfunded Liability for Self-Insurance Programs					
DATA ENTRY:	Click the appropriate button in item 1 and enter data in all other applicable items; the	nere are no extractions in this secti	on.			
1	Does your district operate any self-insurance programs such as workers' welf are, or property and liability? (Do not include OPEB, which is covered in	compensation, employee health ar n Section S7A) (If No, skip items 2	nd 1-4) No			
2	Describe each self-insurance program operated by the district, including detail actuarial), and date of the valuation:	ls for each such as level of risk re	tained, funding approach, basis for va	luation (district's estimate or		
			The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon			
3.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs					
4.	Self-Insurance Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)		
	a. Required contribution (funding) for self-insurance programs	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s				
	h Amount contributed (funded) for solf incurence programs					

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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### S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

## if salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost	superintendent.  Analysis of District's Labor Agreements -	Certificated (Non management) Full			<del> </del>	
	RY: Enter all applicable data items; there are n		Pes			
		Prior Year (2nd Interim)	Budget Year	1st Cuba savant Va		
		(2022-23)	(2023-24)	1st Subsequent Ye	ar	2nd Subsequent Year
Number of	certificated (non-management) full - time -			(2024-25)		(2025-26)
equiv alent(	FTE) positions	143	3.1 145	.6	145.6	145.6
Certificate	d (Non-management) Salary and Benefit Ne	gotiations			1	
1.	Are salary and benefit negotiations settled			Yes		
		If Yes, and the corresponding public been filed with the COE, complete qu	disclosure documents have sestions 2 and 3.		nna.	
		If Yes, and the corresponding public been filed with the COE, complete qu	disclosure documents have not			
		If No, identify the unsettled negotiati	ons including any prior year unse	ttled negotiations and then con	plete qu	estions 6 and 7.
						The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s
<u>Negotiations</u>	Settled	AND AND AND AND AND AND AND AND AND AND				
2a.	Per Gov ernment Code Section 3547.5(a), o	date of public disclosure board monting	ľ		7	
2b.	Per Gov ernment Code Section 3547.5(b), v			Nov 22, 2022		
	by the district superintendent and chief but					
		If Yes, date of Superintendent and CE	30 cartification:	Yes		
3.	Per Government Code Section 3547.5(c), v		o certa ication.		-	
	to meet the costs of the agreement?	and a subget for local adopted				
	•	If Yes, date of budget revision board	adontion:	Yes		
		Table 1. Sauget for lolding board	adoption.	Nov 22, 2022		
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2022	End Date:	Jun 30, 2025	
5.	Salary settlement:	too	Budget Year	1st Subsequent Year	J	2nd Subsequent Year
			(2023-24)	(2024-25)		(2025-26)
	Is the cost of salary settlement included in	the budget and multiyear			T	
	projections (MYPs)?		Yes	Yes		No
		One Year Agreement				
		Total cost of salary settlement	506747	6	99066	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s
		% change in salary schedule from prior year	5.1%			
		or	<u> </u>	1		
		Multiyear Agreement				
		Total cost of salary settlement	And the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section o			Marie Marie Company and Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of t
		% change in salary schedule from prior year (may enter text, such as "Reopener")		an are served in American (1985). Believe in creation of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the account of the accou		THE RESIDENCE OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF T
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#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Identify the source of funding that will be used to support multiyear salary	commitments:
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#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

<u>Negotiations</u>	Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	PHILADOLOGICAL STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STA		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated	(Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1407597	1407597	1407597
3.	Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4.	Percent projected change in H&W cost over prior year	0.0%		
	Non-management) Prior Year Settlements			(au ) a ann an an an an an an an an an an an
Are any new o	costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:		1974;	
C = #46 = #4 = # /1	No.	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (I	Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	V	
2.	Cost of step & column adjustments		Yes	Yes
3,	Percent change in step & column over prior year	86923	86002	86002
	L	1.0%		
Certificated (N	Non-management) Attrition (layoffs and retirements)	Budget Year	1st Subsequent Year	2nd Subsequent Year
or invaled (i	(Total agentein) Aurition (tayons and retirements)	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No
Certificated (N	Ion-management) - Other			
•	icant contract changes and the cost impact of each change (i.e., class size, hours of e	amployment leave of absonce beguns	oto V	
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## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S8B. Cost	Analysis of District's Labor Agreements - C	lassified (Non-management) Employees	<del></del>	<del></del>	
DATA ENTR	Y: Enter all applicable data items; there are no	extractions in this section.			
		Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of c	lassified(non - management) FTE positions	233			
Classified (I	Non-management) Salary and Benefit Nego	Nations			
1.	Are salary and benefit negotiations settle	ed for the budget year?			
		If Yes, and the corresponding public disc	Slocure deguments have have the	Yes	
		If Yes, and the corresponding public disc	closure documents have not bee	ed with the COE, complete ques	tions 2 and 3.
		If No, identify the unsettled negotiations	including any prior year unsettle	d negotiations and then complete	juestions 2-5.
Monetinting	200			and their complete	e questions o and 7.
<u>Vegotiations 5</u> 2a.					
Za,	Per Government Code Section 3547.5(a), board meeting:	date of public disclosure			
2b.				Nov 22, 2022	
	Per Government Code Section 3547.5(b), by the district superintendent and chief bu	was the agreement certified			
	, and the beautiful and times be				
3.	Per Government Code Section 3547.5(c),	If Yes, date of Superintendent and CBO o	certification:		
	to meet the costs of the agreement?				
		If Yes, date of budget revision board adop	etion:	Yes	
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2022	Nov 22, 2022	7
5.	Salary settlement:		Budget Year	End Date:	]
			(2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year
	Is the cost of salary settlement included in	the budget and multiyear		(2024-23)	(2025-26)
	projections (MYPs)?		Yes	Yes	No
		One Year Agreement			
		Total cost of salary settlement	320289	417311	0
		% change in salary schedule from prior year	5.1	And the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s	
		or Multiyear Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
		Identify the source of funding that will be us	sed to support multiyear salary o	ommitments:	

### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Negotiations	Not Settled			•
6.	Cost of a one percent increase in salary and statutory benefits		1	
	and statutory performs	Bulletin	4-1-0-1	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative salary schedule increases	(2023-24)	(2024-25)	(2025-26)
	, solitorial morales	D. Hart Y.		
Classified (N	ion-management) Health and Welfare (H&W) Benefits	Budget Year	1st Subsequent Year	2nd Subsequent Year
	, , , , , , , , , , , , , , , , , , , ,	(2023-24)	(2024-25)	(2025-26)
1,	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1114653	1114653	111465
3.	Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4.	Percent projected change in H&W cost over prior year	0.0%	00.070	05.076
Classified (N	on-management) Prior Year Settlements	0.070		
Are any new o	costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs		The second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of th	
	If Yes, explain the nature of the new costs:			
Classified (No	on-management) Step and Column Adjustments	Budget Year	1st Subsequent Year	2nd Subsequent Year
,	[	(2023-24)	(2024-25)	(2025-26)
1,	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	<b>V</b>
2.	Cost of step & column adjustments	77084		Yes
3.	Percent change in step & column over prior year	1.5%	97548	97548
			1.5%	1.5%
Classified (No	on-management) Attrition (layoffs and retirements)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	[	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	
	_	- CO	INO	No
2.	Are additional H&W benefits for those laid-off or retired employees included in			
	the budget and MYPs?	Yes	No	No
lassified (Nor	n-management) - Other			
	icant contract changes and the cost impact of each change (i.e., hours of employmen	t leave of absence honuses etc.):		
		, rear of aboution, bollases, etc.,		
	Makeshida II			
	And the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t			

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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Calaveras Co	unty	School District Criteria and	Standards Review		E8BUN3KSJG(2023
S8C. Cost A	nalysis of District's Labor Agreements - Mana	ngement/Supervisor/Confidential Employe	ees		
DATA ENTRY	: Enter all applicable data items; there are no ext	ractions in this section.			······································
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of ma positions	anagement, supervisor, and confidential FTE	28.9	30	30	9
Management	Supervisor/Confidential				and the second second second second second second second second second second second second second second second
Salary and B	enefit Negotiations				
1.	Are salary and benefit negotiations settled f	or the budget year?		Yes	
		If Yes, complete question 2.	<b>L</b>		
		If No, identify the unsettled negotiations	including any prior year unsettled	negotiations and then complete	e questions 3 and 4.
		If n/a, skip the remainder of Section S8C.	•		
Negotiations S	<u>ettled</u>				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in t	he budget and multiyear		en en en en en en en en en en en en en e	
	projections (MYPs)?		Yes	Yes	No
		Total cost of salary settlement	48617	48617	4861
		% change in salary schedule from prior year (may enter text, such as "Reopener")	1.6%	1.6%	1.6%
Negotiations No	ot Settled	'			
3.	Cost of a one percent increase in salary and	statutory benefits			
		,	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
4.	Amount included for any tentative salary sch	edule increases			
fanagement/S	upervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
lealth and We	Ifare (H&W) Benefits	r	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in	n the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	-	268619	268619	268619
3.	Percent of H&W cost paid by employer		85.0%	85.0%	200013
4.	Percent projected change in H&W cost over p	rior year	0.0%	0.0%	0.0%
lanagement/S	upervisor/Confidential	L	Budget Year	1st Subsequent Year	2nd Subsequent Year
tep and Colur	nn Adjustments	<sub>per</sub>	(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the	budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments	<u></u>	75948	77163	78397
3.	Percent change in step & column over prior ye	ear	1.6%	1.6%	1.6%
anagement/Su	pervisor/Confidential	<u>L.</u>	Budget Year	1st Subsequent Year	2nd Subsequent Year
ther Benefits	(mileage, bonuses, etc.)	•	(2023-24)	(2024-25)	(2025-26)

Total cost of other benefits

Are costs of other benefits included in the budget and MYPs?

Percent change in cost of other benefits over prior year

1.

2.

3.

Yes

Yes

184820

.2%

181196

.2%

188516

.2%

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

05 61564 0000000 Form 01CS E8BUN3KSJG(2023-24)

## S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year. DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

- 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- 2. Adoption date of the LCAP or an update to the LCAP.

### S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP. DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes	
Jun 27, 2023	

Yes

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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ADDITIONAL	FISCAL INDICATORS			
The following f reviewing ager Criterion 2.	iscal indicators are designed to provide additional data for acy to the need for additional review. DATA ENTRY: Click	reviewing agencies. A "Yes" answer to any single indicator d the appropriate Yes or No button for items A1 through A9 exc	oes not necessarily suggest a cause for cept item A3, which is automatically co	or concern, but may alert the mpleted based on data in
A1.	Do cash flow projections show that the district will e	nd the budget year with a		1
	negative cash balance in the general fund?		Yes	
A2.	Is the system of personnel position control independ	dent from the payroll system?	May come to the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the compa	
			No	
A3.	is enrollment decreasing in both the prior fiscal year	and budget year? (Data from the		1
	enrollment budget column and actual column of Crite	erion 2A are used to determine Yes or No)	No	
A4.	Are new charter schools operating in district boundars	ies that impact the district's		**
	enrollment, either in the prior fiscal year or budget ye	ear?	No	
A5.	Has the district entered into a bargaining agreement	where any of the budget	ANALON MARIEN PARTICULAR PROPERTY AND ANALON MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN MARIEN	
	or subsequent years of the agreement would result in	n salary increases that	No	
	are expected to exceed the projected state funded c	ost-of-living adjustment?	THE RESERVE THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF TH	J
A6.	Does the district provide uncapped (100% employer	paid) health benefits for current or	Paramet I Mel Lador en general per personne que en 1944 en 1950 de particular de la composició de composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició de la composició	]
	retired employees?		No	
A7.	Is the district's financial system independent of the	county office system?		
			No	
A8.	Does the district have any reports that indicate fisca	distress pursuant to Education	PERSONAL PERSONAL RECORDS AND AND AND AND AND AND AND AND AND AND	
	Code Section 42127.6(a)? (If Yes, provide copies to	the county office of education)	No	
A9.	Have there been personnel changes in the superinter	ident or chief business		
	official positions within the last 12 months?		Yes	
When providing	comments for additional fiscal indicators, please include ${\bf t}$	he item number applicable to each comment.	Name to the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second seco	
	Comments:	The Chief Business Official has been replaced with an Inte	rim CBO and the position has been adv	ertised.
	(optional)			

End of School District Budget Criteria and Standards Review

## SACS Web System - SACS V6.1

9/26/2023 11:10:48 AM

05-61564-0000000

## Budget, July 1 Estimated Actuals 2022-23 Technical Review Checks

Phase - All

Display - All Technical Checks

Calaveras Unified Calaveras County

Following is a chart of the various types of technical review checks and related requirements:

F - Eatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	Passed
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	Passed
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	Passed
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	Passed
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

SACS Web System - SACS V6.1 05-61564-0000000 - Calaveras Unified - Budget, July 1 - Estimated Actuals 2022-23 9/26/2023 11:10:48 AM	
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
<b>PY-EFB=CY-BFB</b> - ( <b>Fatal</b> ) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
<b>CEFB-POSITIVE</b> - ( <b>Fatal</b> ) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	Passed
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
<b>EFB-POSITIVE</b> - ( <b>Warning</b> ) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.	<u>Exception</u>
FUND RESOURCE NEG. EFB	
7810 (\$20,360.50)	
Explanation: Within Fudn 40 there are restricted and unrestricted resources used, This negative balance is waiting on revenue to be received in 23-24. But the overall fund has a positive balance.	
Total of negative resource balances for Fund 40 (\$20,360.50)	
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>

within the same fund.

**EXCESS-ASSIGN-REU** - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

<u>Passed</u>

**EXP-POSITIVE** - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

**Exception** 

are combir	ied.)			
FUND	RESOURCE	FUNCTION	VALUE	
01	0000	3130	(\$1,375.00)	
	n: Prior Year Adjustment in	22-23.		
01	3182	1000	(\$108,662.75)	
Explanation	n: FPM audit adjustments i	n 22-23 that disallowed expendit	tures in previous years in Resource 3182.	
01	4203	2700	(\$795.00)	
Explanation	n: FPM audit adjustments ii	n 22-23 that disallowed expendit	tures in previous years in Resource 4203.	
INTERFD-D	<b>DIR-COST</b> - ( <b>Fatal</b> ) - Transf	ers of Direct Costs - Interfund (C	Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-II (objects 76	<b>N-OUT</b> - ( <b>Fatal</b> ) - Interfun 10-7629).	d Transfers In (objects 8910-	8929) must equal Interfund Transfers Out	<u>Passed</u>
INTERFD-II	NDIRECT - (Fatal) - Transfe	ers of Indirect Costs - Interfund (	Object 7350) must net to zero for all funds.	Passed
INTERFD-IN function.	NDIRECT-FN - (Fatal) - T	ransfers of Indirect Costs - In	terfund (Object 7350) must net to zero by	<u>Passed</u>
NTRAFD-0	PIR-COST - (Fatal) - Transf	ers of Direct Costs (Object 5710	) must net to zero by fund.	<u>Passed</u>
NTRAFD-IN	NDIRECT - (Fatal) - Transfe	ers of Indirect Costs (Object 731	0) must net to zero by fund.	<u>Passed</u>
NTRAFD-IN	NDIRECT-FN - (Fatal) - Tra	nsfers of Indirect Costs (Object 7	7310) must net to zero by function.	Passed
.CFF-TRAN	<b>ISFER</b> - ( <b>Fatal</b> ) - LCFF Trai	nsfers (objects 8091 and 8099)	must net to zero, individually.	Passed
. <b>OTTERY-C</b> 100 and 63	ONTRIB - (Fatal) - There 300) or from the Lottery: Ins	should be no contributions (ob tructional Materials (Resource 6	ojects 8980-8999) to the lottery (resources 300).	<u>Passed</u>
NET-INV-CA	unds 61-95, then an amou	If capital asset amounts are im nt should be recorded for Obje	nported/keyed, objects 9400-9489, (Capital ct 9796 (Net Investment in Capital Assets)	Passed

FUND	RESOURCE	OBJECT	VALUE		
01	3182	8290		(\$108,662.75)	
01	n: FPM audit adjustments disa 3182	5800		(\$129,674.20)	
	: FPM audit adjustment that d		xpenditures in source 318		
01 Explanation	3217	3901		(\$18.89)	
expianation )1	: Correction to Resource 321 4203	7 for prior year adjustment. 5200		(\$4,601.00)	
	: FPM audit adjustments that		expenditures in resource	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	
)1	4203	1100		(\$1,045.39)	
Explanation	: FPM audit adjustments that	disallowed previous years e	expenditures in resource	4203.	
)1	4203	3101		(\$145.18)	
Explanation	: FPM audit adjustments that	disallowed previous years e	expenditures in resource	<b>1</b> 203.	
)1	4203	3301		(\$15.15)	
Explanation )1	: FPM audit adjustments that a 4203	disallowed previous years e 3601	expenditures in resource 4	(\$29.80)	
Explanation 10	: FPM audit adjustments that ( 7810	disallowed previous years e 9790	expenditures in resource 4	(\$20,360.50)	
	: Waiting for funds for wastew			(4=0,000.00)	
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3979) are ne		ving resources, total reven	ues exclusive of contribut	tions (objects 8000-	<u>Exception</u>
	egative, by fund:	·		tions (objects 8000-	Exception
UND	egative, by fund:  RESOURCE	·	ues exclusive of contribut		<u>Exception</u>
UND 1 Explanation:	egative, by fund:	VA	LUE	(\$108,662.75)	<u>Exception</u>
FUND  11 Explanation: leferred rev	egative, by fund:  RESOURCE  3182 FPM audit adjustments that o	VA disallowed previous years e nue. stricted Net Position (Objec	LUE xpenditures in resource 3	(\$108,662.75) 182 increases	Exception Passed
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## **EXPORT VALIDATION CHECKS**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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05-61564-0000000

## Budget, July 1 Budget 2023-24

#### **Technical Review Checks**

Phase - All Display - All Technical Checks

Calaveras Unified Calaveras County

Following is a chart of the various types of technical review checks and related requirements:

F - Eatal (Data must be corrected; an explanation is not allowed)

**W/WC** - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

8600-8699).

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	Passed
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	Passed
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	Passed
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	Passed
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	Passed
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or	<u>Passed</u>

SACS Web System - SACS V6.1 05-61564-0000000 - Calaveras Unified - Budget, July 1 - Budget 2023-24 9/26/2023 11:11:11 AM	
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	Passed
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	Passed
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	Passed
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
<b>CEFB-POSITIVE</b> - ( <b>Fatal</b> ) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	Passed
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
<b>EXCESS-ASSIGN-REU</b> - ( <b>Fatal</b> ) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	Passed
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	Passed
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	Passed
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	Passed
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	Passed

SACS Web System - SACS V6.1 05-61564-0000000 - Calaveras Unified - Budget, July 1 - Budget 2023-24 9/26/2023 11:11:11 AM	
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	Passed
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	Passed
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	Passed
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
<b>REV-POSITIVE</b> - ( <b>Warning</b> ) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG</b> - ( <b>Fatal</b> ) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
SUPPLEMENTAL CHECKS	
CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	Passed
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	Passed
<b>CS-EXPLANATIONS - (Fatal) -</b> Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
<b>CS-YES-NO</b> - ( <b>Fatal</b> ) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>
EXPORT VALIDATION CHECKS	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	Passed

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.

<u>Passed</u>

SACS Web System - SACS V6.1 05-61564-0000000 - Calaveras Unified - Budget, July 1 - Budget 2023-24 9/26/2023 11:11:11 AM

**CHK-DEPENDENCY** - (Fatal) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the budget periods, open and save Form 01CS and Form CB, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies.)

**Exception** 

FORM	DEPENDENT ON FORM/GL
CB	0108

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

**Passed** 

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

**Passed** 

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.

<u>Passed</u>

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

**Passed** 

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

<u>Passed</u>

VERSION-CHECK - (Warning) - All versions are current.

**Passed** 

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.

**Passed**