

## Peak Prep Pleasant Valley

2150 Pickwick Drive, #304

Camarillo, CA 93010

Phone (855) 900-PEAK

[www.peak-prep.org](http://www.peak-prep.org)



**2023-24 Adopted**

## Budget Detail

Prepared By:

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Ventura County Schools Business Services Authority

5100 Adolfo Road

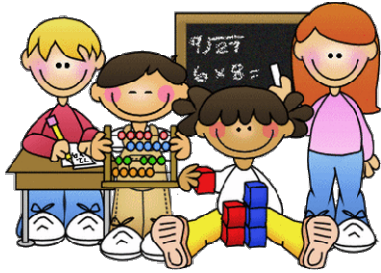
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**Peak Prep Pleasant Valley**  
**2023-24 Adopted**  
**Budget Detail**  
**Table of Contents**

	<b>PAGE</b>
Enrollment & ADA . . . . .	3-4
Revenue Detail . . . . .	5-6
Expenditure Detail . . . . .	7-10
Budget Summary . . . . .	11
Components of Ending Balance . . . . .	12
Actual Expenditures & Encumbrances to Date. . . . .	13
SB 740 Funding Determination . . . . .	14-15
Cash Flow Report . . . . .	16-17



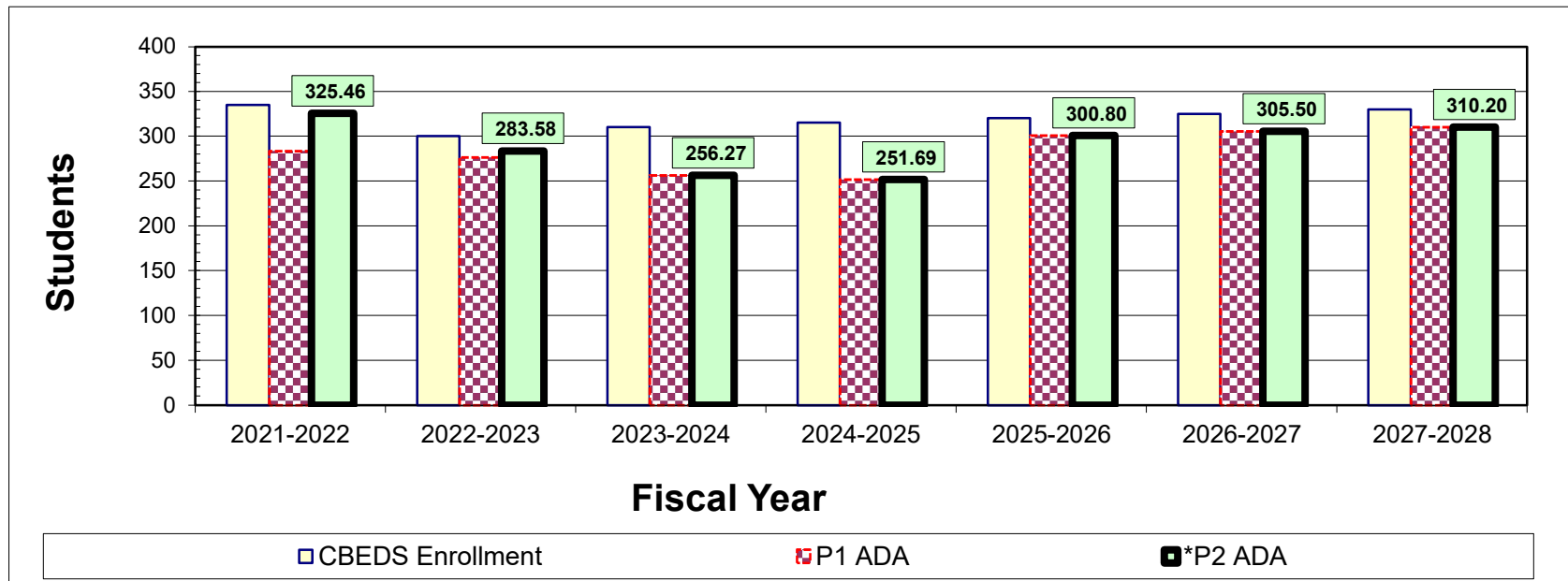
Peak Prep Pleasant Valley																					
Fiscal Year	TK	K	1st	2nd	3rd	TK-3	4th	5th	6th	4-6	7th	8th	7-8	9th	10th	11th	12th	9-12	Total	Incr/ (Decr) from PY	% Change
2021-22 CBEDS Enroll	0	17	14	19	17	67	21	16	18	55	25	30	55	34	31	52	41	158	335	-55	-14.10%
2022-23 CBEDS Enroll	5	21	17	10	13	66	14	21	14	49	20	30	50	32	33	30	40	135	300	-35	-10.45%
2022-23 Current. Enroll	7	20	20	9	17	73	13	20	14	47	22	34	56	33	41	27	28	129	305	-30	-8.96%
2023-24 Est. Enroll	0	15	11	11	15	52	15	50	22	87	15	30	45	15	26	47	38	126	310	5	1.64%
2024-25 Est. Enroll	0	15	11	11	15	52	15	50	27	92	15	30	45	15	26	47	38	126	315	5	1.61%
2025-26 Est. Enroll	0	15	11	11	15	52	20	50	27	97	15	30	45	15	26	47	38	126	320	5	1.59%
2026-27 Est. Enroll	0	15	11	11	15	52	25	50	27	102	15	30	45	15	26	47	38	126	325	5	1.56%
2027-28 Est. Enroll	0	15	11	11	15	52	30	50	27	107	15	30	45	15	26	47	38	126	330	5	1.54%

2021-22 P2 ADA	-	15.98	13.16	17.86	23.14	70.14	19.74	15.04	17.57	52.35	23.50	29.90	53.40	31.96	29.14	48.88	39.59	149.57	325.46
2022-23 Est. ADA	4.70	19.74	15.98	9.40	12.22	62.04	13.16	19.74	13.16	46.06	18.80	28.20	47.00	30.08	31.02	28.20	37.60	126.90	282.00
2022-23 P2 ADA	5.64	18.80	18.80	8.46	15.98	67.29	12.22	18.80	12.74	43.76	20.68	26.05	46.73	31.02	38.54	25.38	30.86	125.80	283.58
2023-24 Est. ADA	-	11.99	8.79	8.79	11.99	41.55	11.99	39.95	17.58	69.51	11.99	23.97	35.96	11.99	20.77	37.55	30.36	100.67	247.69
2024-25 Est. ADA	-	11.99	8.79	8.79	11.99	41.55	11.99	39.95	21.57	73.51	11.99	23.97	35.96	11.99	20.77	37.55	30.36	100.67	251.69
2025-26 Est. ADA	-	14.10	10.34	10.34	14.10	48.88	18.80	47.00	25.38	91.18	14.10	28.20	42.30	14.10	24.44	44.18	35.72	118.44	300.80
2026-27 Est. ADA	-	14.10	10.34	10.34	14.10	48.88	23.50	47.00	25.38	95.88	14.10	28.20	42.30	14.10	24.44	44.18	35.72	118.44	305.50
2027-28 Est. ADA	-	14.10	10.34	10.34	14.10	48.88	28.20	47.00	25.38	100.58	14.10	28.20	42.30	14.10	24.44	44.18	35.72	118.44	310.20

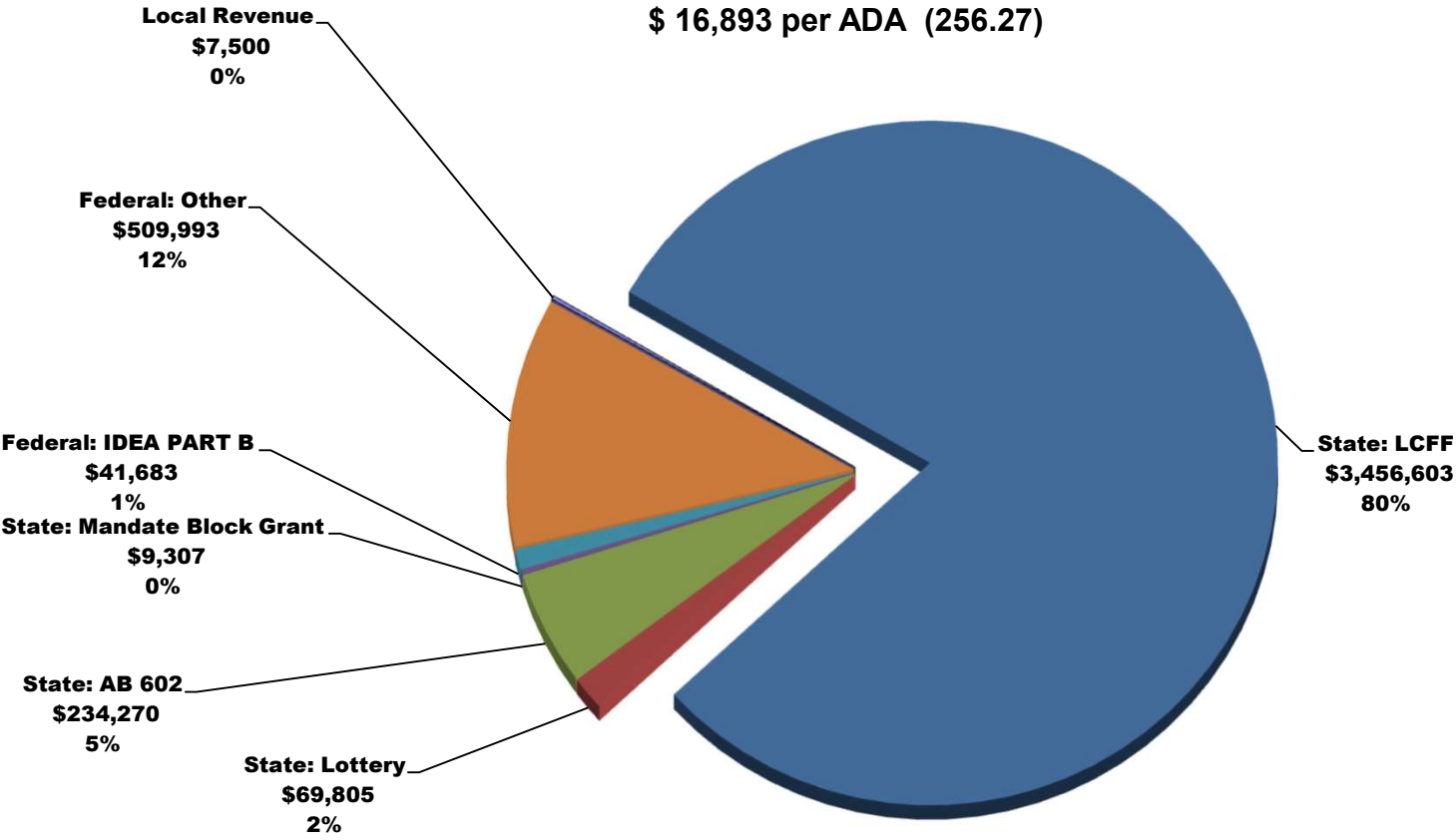
2023-24 Summer ADA	-	-	-	-	-	-	-	-	-	-	-	-	-	2.14	2.14	2.14	2.14	8.58	8.58
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**Peak Prep Pleasant Valley  
CBEDS Enrollment/P1 Attendance/P2 Attendance (Funded ADA) Trends**

Fiscal Year	CBEDS Enrollment	Summer School ADA	P1 ADA	*P2 ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Attendance Percentage (P2/CBEDS)
					#	%	#	%	
2021-2022	335	-	283.58	325.46	(55.00)	-14.10%	34.78	11.97%	97.15%
2022-2023	300	-	276.45	283.58	(35.00)	-10.45%	(41.88)	-12.87%	94.53%
2023-2024	310	8.58	256.27	256.27	10.00	3.33%	(27.31)	-9.63%	82.67%
2024-2025	315	-	251.69	251.69	5.00	1.61%	(4.58)	-1.79%	79.90%
2025-2026	320	-	300.80	300.80	5.00	1.59%	49.11	19.51%	94.00%
2026-2027	325	-	305.50	305.50	5.00	1.59%	4.70	1.56%	94.00%
2027-2028	330	-	310.20	310.20	5.00	1.54%	4.70	1.54%	94.00%

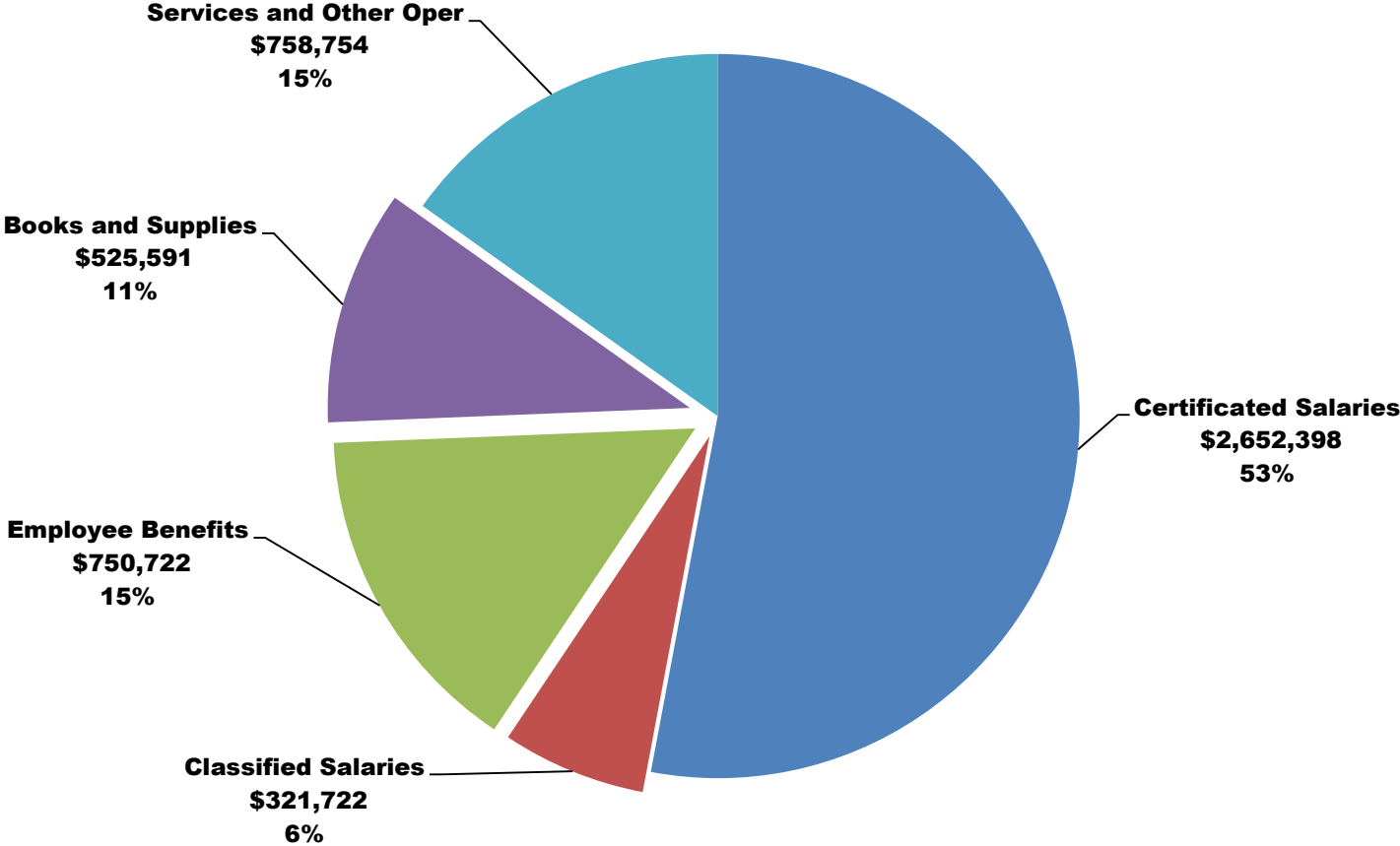


**Peak Prep Pleasant Valley  
2023-24 Revenues  
\$4,329,161  
\$ 16,893 per ADA (256.27)**



	A	B	C	H	K	L	M	N	O
1	Peak Prep Pleasant Valley								
2	Based on Governor's 2023-24 Budget Proposal								
3				2022/23	2023/24	2023/24 vs 2022/23			
4				Estimated	Adopted	Budget Change			
5	<b>Object</b>	<b>Description</b>	<b>Comments</b>	<b>Actuals</b>	<b>Budget</b>			<b>2024/25</b>	<b>2025/26</b>
6								<b>Budget</b>	<b>Budget</b>
7		<b>LCFF Sources</b>							
8	8011	Local Control Funding Formula	Regular School Year	\$ 2,416,745	\$ 2,138,926	\$ (277,819)	-11.50%	\$ 2,304,902	2,932,372
9	8011	Local Control Funding Formula	Summer School	-	115,684	115,684	New	-	-
10	8012	Education Protection Act (Prop 30)		56,716	56,716	-	0.00%	56,716	56,716
13	8096	In Lieu Taxes		1,145,277	1,145,277	-	0.00%	1,145,277	1,145,277
15		<b>Total LCFF Sources</b>		<b>\$ 3,618,738</b>	<b>\$ 3,456,603</b>	<b>\$ (162,135)</b>	<b>-4.48%</b>	<b>\$ 3,506,895</b>	<b>\$ 4,134,365</b>
16		<b>Federal Sources</b>							
17	8181	Special Ed	IDEA Part B (include PY)	\$ 48,071	\$ 41,683	\$ (6,388)	-13.29%	\$ 41,683	\$ 41,683
18	8290	Federal	ESSER II 3212	24,964	-	(24,964)	-100.00%	-	-
19	8290	Federal	ESSER III 3213	325,756	90,495	(235,261)	-72.22%	-	-
20	8290	Federal	ESSER III 3214	52,479	34,979	(17,500)	-33.35%	-	-
21	8290	Federal	ELO Grant 3216	-	32,458	32,458	New	-	-
22	8290	Federal	ELO Grant 3217	-	7,449	7,449	New	-	-
23	8290	Federal	ELO Grant 3218	-	21,159	21,159	New	-	-
24	8290	Federal	ELO Grant 3219	-	36,474	36,474	New	-	-
25	8290	Federal	Title I, Part A 3010	87,435	87,435	-	0.00%	87,435	87,435
26	8290	Federal	Title I, Part A, CSI 3182	-	178,351	178,351	New	-	-
27	8290	Federal	Title II, Part A 4035	11,193	11,193	-	0.00%	11,193	11,193
28	8290	Federal	Title IV, Part A 4127	10,000	10,000	-	0.00%	10,000	10,000
29									
30		<b>Total Federal Sources</b>		<b>\$ 559,898</b>	<b>\$ 551,676</b>	<b>\$ (8,222)</b>	<b>-1.47%</b>	<b>\$ 150,311</b>	<b>\$ 150,311</b>
31		<b>Other State Revenue</b>							
32	8550	Mandate Block Grant		\$ 10,851	\$ 9,307	\$ (1,544)	-14.23%	\$ 9,038	\$ 9,124
33	8560	Unrestricted Lottery	256.27 ADA x 1.04446 @ \$170	50,352	50,071	(281)	-0.56%	50,906	51,740
34	8560	Unrestricted Lottery	Prior Year Adjustment	21,502	-	(21,502)	-100.00%	-	-
35	8560	Restricted Lottery	256.27 ADA x 1.04446 @ \$67	19,845	19,734	(111)	-0.56%	20,063	20,392
36	8560	Restricted Lottery	Prior Year Adjustment	10,339	-	(10,339)	-100.00%	-	-
40	8590	Other State Revenue	Arts, Music & Instructional Materials Discretionary 6762	108,391	-	(108,391)	-100.00%	-	-
45	8590	Other State Revenue	Learning Recovery Emergency 7435	492,227	-	(492,227)	-100.00%	-	-
46	8590	Other State Revenue	Ethnic Studies 7810	3,886	-	(3,886)	-100.00%	-	-
47	8590	Other State Revenue	Misc 0000	1,193	-	(1,193)	-100.00%	-	-
48		<b>Total Other State Revenue</b>		<b>\$ 718,586</b>	<b>\$ 79,112</b>	<b>\$ (639,474)</b>	<b>-88.99%</b>	<b>\$ 80,007</b>	<b>\$ 81,256</b>
49		<b>Other Local Revenue</b>							
50	8660	Interest		\$ 9,000	\$ 7,500	\$ (1,500)	-16.67%	\$ 7,500	\$ 7,500
51	8699	Other Local Revenue	Misc. 0000	6,893	-	(6,893)	-100.00%	-	-
52	8699	Other Local Revenue	VCSSFA Ergo Funds 9003	11,781	-	(11,781)	-100.00%	-	-
53	8792	Apportionment Transfer Sped	AB 602 (include PY)	297,224	234,270	(62,954)	-21.18%	234,270	234,270
55		<b>Total Other Local Revenue</b>		<b>\$ 324,898</b>	<b>\$ 241,770</b>	<b>\$ (83,128)</b>	<b>-25.59%</b>	<b>\$ 241,770</b>	<b>\$ 241,770</b>
56		<b>TOTAL REVENUES</b>		<b>\$ 5,222,120</b>	<b>\$ 4,329,161</b>	<b>\$ (892,959)</b>	<b>-17.10%</b>	<b>\$ 3,978,983</b>	<b>\$ 4,607,702</b>

**Peak Prep Pleasant Valley  
2023-24 Expenditures  
\$5,009,186  
\$19,547 per ADA (256.27)**



	A	B	C	H	K	L	M	N	O
1	Peak Prep Pleasant Valley								
2	Based on Governor's 2023-24 Budget Proposal								
3				2022/23	2023/24	2023/24 vs 2022/23 Budget			
4				Estimated	Adopted	Change			
5	<b>Object</b>	<b>Description</b>	<b>Comments</b>	<b>Actuals</b>	<b>Budget</b>			<b>2024/25</b>	<b>2025/26</b>
6		<b>Certificated Salaries</b>						<b>Budget</b>	<b>Budget</b>
7	1100	Teachers	18.25 FTE Teachers, 3.50 FTE SpEd Teachers, 2.00 FTE Homeschool Teachers, 1.50 FTE Intervention Teachers	\$ 1,770,034	\$ 1,847,793	\$ 77,759	4.39%	\$ 1,887,481	\$ 1,916,881
8	1130	Teachers - Stipends	Lead Teacher, McKinney-Vento, College/Career Readiness, Assessment & Diagnostics, CALPADS, 504 Coordinator, SEL, SpEd, CTE Coordinator, ELD/EDD, Dual Enrollment, Clubs, Summer Enrollment	110,750	90,500	(20,250)	-18.28%	90,500	90,500
9	1140	Certificated Extra Duty	Summer School Teachers	4,000	32,000	28,000	700.00%	-	-
10	1200	Certificated Pupil Support	2.0 FTE Counselor, 1.0 FTE Psychologist, 1.0 FTE Speech Pathologist, Summer Counselor Stipend	314,409	352,571	38,162	12.14%	350,616	363,654
11	1300	Administration	1.0 FTE Superintendent, 1.0 FTE Principal	309,395	287,534	(21,861)	-7.07%	291,665	295,824
12	1330	Administrative Stipend	Special Education, Accreditation, ELPAC/CAASPP, Summer School Admin	32,000	34,500	2,500	7.81%	24,500	24,500
13	1900	Other Certificated	Orientation Specialist Hours	3,645	7,500	3,855	105.76%	7,500	7,500
14									
15		<b>Total Certificated Salaries</b>		<b>\$ 2,544,233</b>	<b>\$ 2,652,398</b>	<b>\$ 108,165</b>	<b>4.25%</b>	<b>\$ 2,652,262</b>	<b>\$ 2,698,859</b>
16		<b>Classified Salaries</b>							
17	2100	Instructional Aides	0.80 FTE Learning Center Instructional Aide	\$ 27,150	\$ 26,407	\$ (743)	-2.74%	\$ 27,694	\$ 29,095
18	2300	Classified Administration	1.0 FTE Fiscal Operations Manager, Summer Admin	20,178	106,360	86,182	427.11%	105,165	105,165
19	2400	Clerical and Office	1.0 FTE Admin Assistant, 1.0 FTE Attendance/Enrollment Specialist, 1.0 FTE Accounts Payable Specialist	172,872	188,955	16,083	9.30%	192,192	192,192
20									
21		<b>Total Classified Salaries</b>		<b>\$ 220,200</b>	<b>\$ 321,722</b>	<b>\$ 101,522</b>	<b>46.10%</b>	<b>\$ 325,051</b>	<b>\$ 326,452</b>
22		<b>Benefits</b>							
25	3301	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	\$ 188,247	\$ 199,211	\$ 10,964	5.82%	\$ 202,898	\$ 206,463
26	3302	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	16,693	24,460	7,767	46.53%	24,866	24,974
27	3401	Health and Welfare	\$10,511 Single, \$16,128 2-Party, \$20,475 Family for full-time employees	266,069	413,485	147,416	55.41%	432,337	451,988
28	3402	Health and Welfare	\$10,511 Single, \$16,128 2-Party, \$20,475 Family for full-time employees	30,799	55,585	24,786	80.48%	58,656	61,322
29	3500	State Unemployment Insurance	0.05%	13,598	1,467	(12,131)	-89.21%	14,887	15,127
30	3600	Workers' Compensation	1.6500%	42,019	51,812	9,793	23.31%	51,865	52,701
31	3900	Miscellaneous Benefits	Life/AD&D, Disability Insurance	5,204	4,702	(502)	-9.65%	5,096	5,096
32		<b>Total Benefits</b>		<b>\$ 562,629</b>	<b>\$ 750,722</b>	<b>\$ 188,093</b>	<b>33.43%</b>	<b>\$ 790,604</b>	<b>\$ 817,670</b>
33		<b>Books and Supplies</b>							



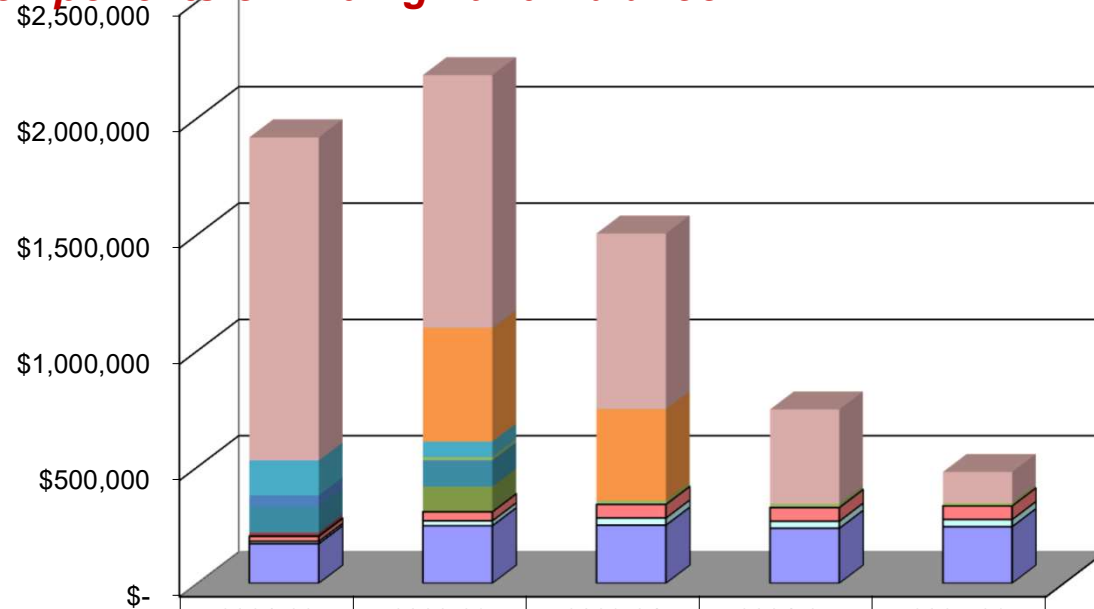
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								<b>Budget</b>	<b>Budget</b>
34	4100	Textbooks Curriculum	Accelerate, Edgenuity R0000/0709/6300	\$ 290,586	\$ 237,947	\$ (52,639)	-18.11%	\$ 245,085	252,438
35	4100	Textbooks Curriculum	Learning Center Curriculum (ELOG)	-	10,000	10,000	New	-	-
37	4300	Materials and Supplies	Office Supplies F2700	2,575	2,652	77	3.00%	2,732	2,814
38	4300	Materials and Supplies	Instructional Supplies R0000/0709/4127, F1000	64,890	66,837	1,947	3.00%	68,842	70,907
41	4300	Materials and Supplies	Special Ed R3310/6500	1,750	1,750	-	0.00%	1,750	1,750
43	4300	Materials and Supplies	Special Ed R6537	571	-	(571)	-100.00%	-	-
46	4400	Non-capitalized Equipment	Laptops for New Clerical Staff F2700	3,483	-	(3,483)	-100.00%	-	-
47	4400	Non-capitalized Equipment	Laptops for Students and Staff R0709	168,599	100,000	(68,599)	-40.69%	-	-
48	4400	Non-capitalized Equipment	Laptops for Students and Staff R3212	24,964	-	(24,964)	-100.00%	-	-
49	4400	Non-capitalized Equipment	Laptops for Staff R3213	120,893	50,000	(70,893)	-58.64%	-	-
50	4400	Non-capitalized Equipment	Laptops and Furniture for Learning Center R3216	-	32,458	32,458	New	-	-
51	4400	Non-capitalized Equipment	Laptops and Furniture for Learning Center R3217	-	7,449	7,449	New	-	-
52	4400	Non-capitalized Equipment	Laptops and Furniture for Learning Center R3218	-	8,024	8,024	New	-	-
53	4400	Non-capitalized Equipment	Laptops and Furniture for Learning Center R3219	-	8,474	8,474	New	-	-
54	4400	Non-capitalized Equipment	Laptop for Speech Pathologist R6500	1,025	-	(1,025)	-100.00%	-	-
55		<b>Total Books and Supplies</b>		<b>\$ 679,336</b>	<b>\$ 525,591</b>	<b>\$ (153,745)</b>	<b>-22.63%</b>	<b>\$ 318,409</b>	<b>\$ 327,908</b>
56		<b>Other Services and Operating</b>							
59									
60	5200	Travel and Conference	Mileage F2700	\$ 5,202	\$ 5,358	\$ 156	3.00%	\$ 5,519	\$ 5,684
61	5220	Travel and Conference	Staff Development F1000 (includes R4035)	30,000	30,900	900	3.00%	31,827	32,782
62	5220	Travel and Conference	Staff Development F2700 (includes R4035)	8,500	8,755	255	3.00%	9,018	9,288
63	5220	Travel and Conference	Staff Development R6266 (Educator Effectiveness)	32,512	-	(32,512)	-100.00%	-	-
64	5220	Travel and Conference	Staff Development R6500/F1120	6,872	7,078	206	3.00%	7,291	7,509
65		<b>Total Travel and Conference</b>		<b>\$ 83,086</b>	<b>\$ 52,091</b>	<b>\$ (30,995)</b>	<b>-37.30%</b>	<b>\$ 53,654</b>	<b>\$ 55,264</b>
66	5300	Dues and Memberships	WASC, NHS	\$ 2,365	\$ 2,436	\$ 71	3.00%	\$ 2,509	\$ 2,584
67		<b>Total Dues and Memberships</b>		<b>\$ 2,365</b>	<b>\$ 2,436</b>	<b>\$ 71</b>	<b>3.00%</b>	<b>\$ 2,509</b>	<b>\$ 2,584</b>
68									
69	5450	Insurance	Liability Insurance	\$ 26,278	\$ 32,848	\$ 6,570	25.00%	\$ 33,833	\$ 34,848
70		<b>Total Insurance</b>		<b>\$ 26,278</b>	<b>\$ 32,848</b>	<b>\$ 6,570</b>	<b>25.00%</b>	<b>\$ 33,833</b>	<b>\$ 34,848</b>
77	5600	Facilities	Facility Rent (Office) F8700	\$ 3,297	\$ 3,396	\$ 99	3.00%	\$ 3,498	\$ 3,603
78	5600	Facilities	Facility Rent (Learning Center) F8700	-	28,000	28,000	New	28,840	29,705
79	5600	Facilities	PVSD Room Rental for SpEd Student Testing R7425	720	-	(720)	-100.00%	-	-
80		<b>Total Leases, Rentals and Repairs</b>		<b>\$ 4,017</b>	<b>\$ 31,396</b>	<b>\$ 27,379</b>	<b>681.58%</b>	<b>\$ 32,338</b>	<b>\$ 33,308</b>
	5800	Professional Services	Other Administrative Services, Graduation, Student Info. Systems, Enrollment, Parsec, Transcripts R0000, F2700	\$ 70,000	\$ 72,100	\$ 2,100	3.00%	\$ 74,263	\$ 76,491
81									
82	5800	Professional Services	General Administration, Marketing R0000, F7200	50,000	51,500	1,500	3.00%	53,045	54,636

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								<b>Budget</b>	<b>Budget</b>
83	5800	Professional Services	Oversight Fee 1% R0000, F7600	36,187	34,566	(1,621)	-4.48%	35,069	41,344
	5800	Professional Services	ELlevation, ParentSquare, Gravity Assist, Google Suite, Doc Hub, Zoom, GoToMeeting, STS Shipping Costs R0000, F1000	63,000	50,000	(13,000)	-20.63%	51,500	53,045
84									
85	5800	Professional Services	Student Testing Services R0000, F3160	15,000	15,450	450	3.00%	15,914	16,391
	5800	Professional Services	Solace Mental, Google Chrome Management Console, ASU Dual Enrollment R0709	44,807	-	(44,807)	-100.00%	-	-
86									
88	5800	Professional Services	ESSER III R3213 (Gravity Assist)	43,710	-	(43,710)	-100.00%	-	-
89	5800	Professional Services	ESSER III R3214 (Liminex Student Licenses)	10,090	-	(10,090)	-100.00%	-	-
90	5800	Professional Services	Special Ed R3310/R6500 - SpEd NPA Consultant	70,000	55,000	(15,000)	-21.43%	55,000	55,000
91	5800	Professional Services	Educator Effectiveness R6266	2,500	-	(2,500)	-100.00%	-	-
92	5800	Professional Services	SpEd Learning Recovery R6537	2,715	-	(2,715)	-100.00%	-	-
	5800	Professional Services	Learning Recovery Emergency R7435 (Literary Resources)	2,267	-	(2,267)	-100.00%	-	-
93									
94	5800	Professional Services	Potential Savings	-	-	-	0.00%	(96,647)	(99,526)
95	5801	Professional Services	Audit Cost R0000,F7190	15,000	12,390	(2,610)	-17.40%	12,762	13,145
96	5803	Professional Services	BSA Fees R0000, F2700/F7200	350,625	291,712	(58,913)	-16.80%	268,075	310,514
97	5804	Professional Services	Fingerprinting	1,103	1,000	(103)	-9.34%	1,000	1,000
98	5899	Professional Services	Legal F7100	30,000	30,000	-	0.00%	30,000	30,000
99		<b>Total Professional Services</b>		<b>\$ 807,004</b>	<b>\$ 613,718</b>	<b>\$ (193,286)</b>	<b>-23.95%</b>	<b>\$ 499,980</b>	<b>\$ 552,039</b>
100	5901	Communication	Phone	\$ 9,000	\$ 9,270	\$ 270	3.00%	\$ 9,548	\$ 9,835
101	5902	Communication	Internet	12,000	12,360	360	3.00%	12,731	13,113
102	5903	Communication	Postage	4,500	4,635	135	3.00%	4,774	4,917
103		<b>Total Communication</b>		<b>\$ 25,500</b>	<b>\$ 26,265</b>	<b>\$ 765</b>	<b>3.00%</b>	<b>\$ 27,053</b>	<b>\$ 27,865</b>
104		<b>Total Other Services and Operating</b>		<b>\$ 948,250</b>	<b>\$ 758,754</b>	<b>\$ (189,496)</b>	<b>-19.98%</b>	<b>\$ 649,367</b>	<b>\$ 705,907</b>
112		<b>TOTAL EXPENDITURES</b>		<b>\$ 4,954,648</b>	<b>\$ 5,009,186</b>	<b>\$ 54,538</b>	<b>1.10%</b>	<b>\$ 4,735,692</b>	<b>\$ 4,876,797</b>

	A	B	C	H	K	L	M	N	O	R
1	Peak Prep Pleasant Valley									
2	Based on Governor's 2023-24 Budget Proposal									
3						2023/24 vs 2022/23 Budget Change				
4										
5	<b>Object</b>	<b>Description</b>	<b>2022/23 Estimated Actuals</b>	<b>2023/24 Adopted Budget</b>				<b>2024/25 Budget</b>	<b>2025/26 Budget</b>	
6		<b>REVENUES:</b>	Enrollment 300	Enrollment 310				Enrollment 315	Enrollment 320	Enrollment/ADA - 2022-23: 300/283.58, 2023-24: 310/256.27, 2024-25: 315/251.69, 2025-26: 320/300.80, 2026-27: 325/305.50, 2027-28: 330/310.20
7	8010-8099	LCFF Sources	\$ 3,618,738	\$ 3,456,603	\$ (162,135)	-4.48%	\$ 3,506,895	\$ 4,134,365		Local Control Funding Formula 22/23: COLA 13.26% ADJ 0%, 23/24: COLA 6.50% ADJ 0%, 24/25: COLA 3.94% ADJ 0%, 25/26: COLA 2.00% ADJ 0%, 26/27: COLA 2.00% ADJ 0%, 27/28: COLA 2.00% ADJ 0%
8	8100-8299	Federal Revenue	559,898	551,676	(8,222)	-1.47%	150,311	150,311		
9	8300-8599	Other State	718,586	79,112	(639,474)	-88.99%	80,007	81,256		
10	8600-8799	Other Local	324,898	241,770	(83,128)	-25.59%	241,770	241,770		
11		<b>TOTAL REVENUES</b>	<b>\$ 5,222,120</b>	<b>\$ 4,329,161</b>	<b>\$ (892,959)</b>	<b>-17.10%</b>	<b>\$ 3,978,983</b>	<b>\$ 4,607,702</b>		
12		<b>EXPENDITURES</b>								
13	1000-1999	Certificated Salaries	\$ 2,544,233	\$ 2,652,398	\$ 108,165	4.25%	\$ 2,652,262	\$ 2,698,859		Teacher FTE - 2022-23: 22.50, 2023-24: 25.25, 2024- 25: 25.25, 2025-26: 25.25, 2026-27: 25.25, 2027-28: 25.25
14	2000-2999	Classified Salaries	220,200	321,722	101,522	46.10%	325,051	326,452		Clerical FTE - 2022-23: 3.0, 2023-24: 3.0, 2024-25: 3.0, 2025-26: 3.0, 2026-27: 3.0, 2027-28: 3.0
15	3000-3999	Employee Benefits	562,629	750,722	188,093	33.43%	790,604	817,670		
16	4000-4999	Books and Supplies	679,336	525,591	(153,745)	-22.63%	318,409	327,908		
17	5000-5999	Services and Other Operating	948,250	758,754	(189,496)	-19.98%	649,367	705,907		
20		<b>TOTAL EXPENDITURES</b>	<b>\$ 4,954,648</b>	<b>\$ 5,009,186</b>	<b>\$ 54,538</b>	<b>1.10%</b>	<b>\$ 4,735,692</b>	<b>\$ 4,876,797</b>		
21		<b>NET INCREASE/(DECREASE)</b>	<b>\$ 267,472</b>	<b>\$ (680,025)</b>	<b>\$ (947,497)</b>	<b>-354.24%</b>	<b>\$ (756,709)</b>	<b>\$ (269,095)</b>		
22	9791	Beginning Balance	\$ 1,917,336	\$ 2,184,808	\$ 267,472	13.95%	\$ 1,504,783	\$ 748,074		
24		<b>ENDING FUND BALANCE</b>	<b>\$ 2,184,808</b>	<b>\$ 1,504,783</b>	<b>\$ (680,025)</b>	<b>-31.13%</b>	<b>\$ 748,074</b>	<b>\$ 478,979</b>		
25		<b>COMPONENTS OF ENDING FUND BALANCE</b>								
26	9797	R6266 Educator Effectivness	\$ 4,251	\$ 4,251	\$ -	0.00%	\$ 4,251	\$ -		
27	9797	R6300 Lottery Restricted	38,768	58,502	19,734	50.90%	58,502	58,502		
30	9797	R6762 Arts, Music & IM Discretionary	108,391	-	(108,391)	-100.00%	-	-		
32	9797	R7413 A-G Learning Loss	68,146	-	(68,146)	-100.00%	-	-		
33	9797	R7425 Expanded Learning Opportunity	88,556	-	(88,556)	-100.00%	-	-		
34	9797	R7426 Expanded Learning Opportunity (Para)	21,144	-	(21,144)	-100.00%	-	-		
35	9797	R7435 Learning Recovery Emergency	489,960	395,748	(94,212)	-19.23%	-	-		
36	9797	R7810 Ethnic Studies	3,886	3,886	-	0.00%	-	-		
37	9797	R9003 VCSSFA Ergo Funds	11,781	11,781	-	0.00%	11,781	11,781		
38	9796	Economic Uncert. (Greater of 5% or \$65K) 0000	247,732	250,459	2,727	1.10%	236,785	243,840		
39		<i>Economic Uncert. %</i>	5.00%	5.00%	0.00%	0.00%	5.00%	5.00%		
40	9790	R0060 Mandated Block Grant	21,268	30,575	9,307	43.76%	30,575	30,575		
42	9790	Undesignated 0000	1,080,925	749,581	(331,344)	-30.65%	406,180	134,281		
43		<b>ENDING FUND BALANCE</b>	<b>\$ 2,184,808</b>	<b>\$ 1,504,783</b>	<b>\$ (680,025)</b>	<b>-31.13%</b>	<b>\$ 748,074</b>	<b>\$ 478,979</b>		



## Components of Ending Fund Balance

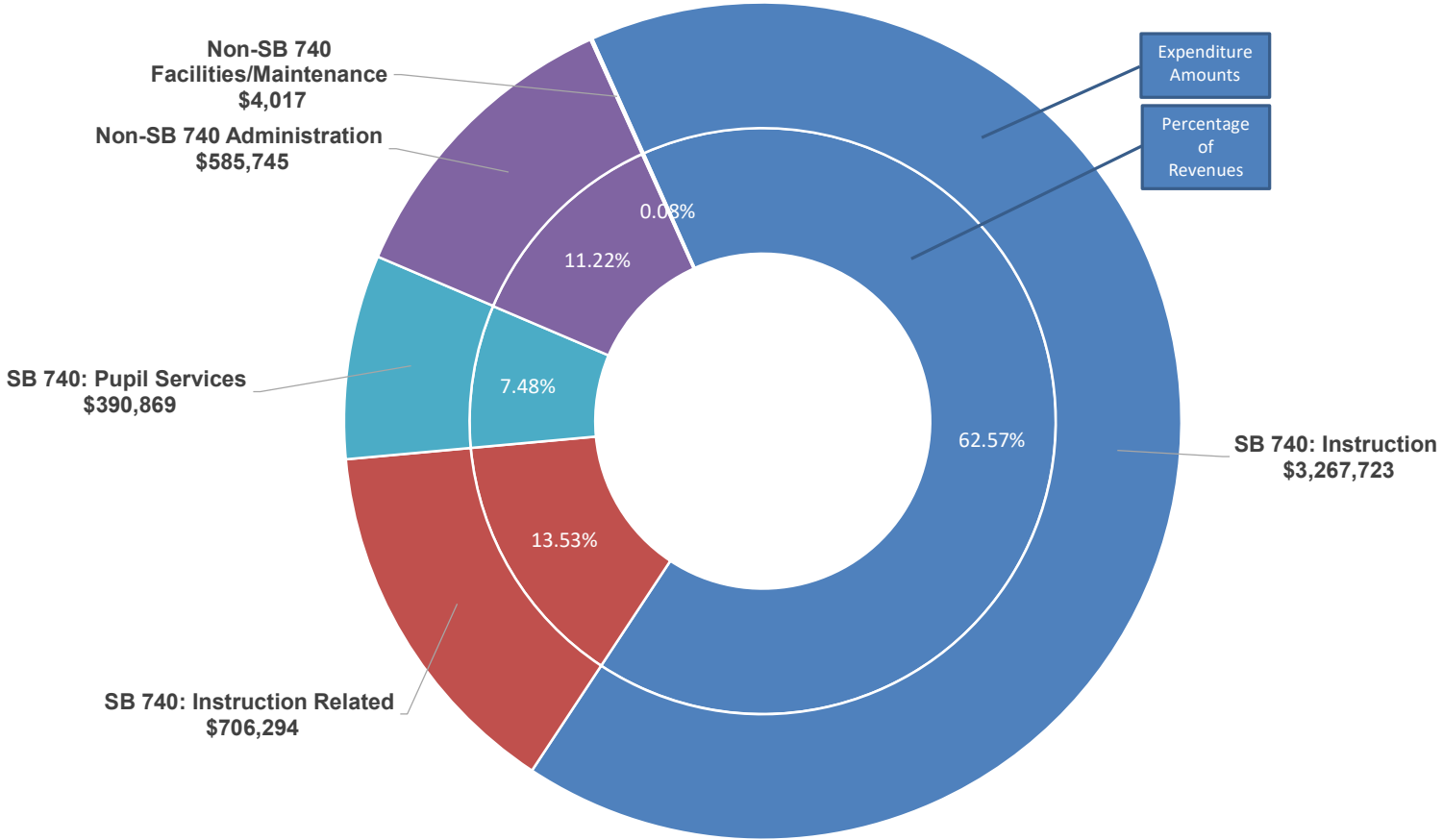


	2021-22	2022-23	2023-24	2024-25	2025-26
■ Undesignated	\$1,389,088	\$1,080,925	\$749,581	\$406,180	\$134,281
■ Ethnic Studies	\$-	\$3,886	\$3,886	\$-	
■ Learning Recovery Emergency	\$-	\$489,960	\$395,748	\$-	
■ A-G Grant	\$150,000	\$68,146	\$-	\$-	
■ VCSSFA Ergo Funds	\$-	\$11,781	\$11,781	\$11,781	\$11,781
■ Educator Effectiveness	\$50,231	\$4,251	\$4,251	\$4,251	
■ ELO Grant	\$110,420	\$109,700	\$-	\$-	\$-
■ Arts, Music & IM	\$-	\$108,391	\$-	\$-	
■ State Special Ed: LRS	\$14,253	\$-	\$-	\$-	\$-
■ State Special Ed: ADR	\$1,557	\$-	\$-	\$-	\$-
■ Restricted Lottery	\$20,972	\$38,768	\$58,502	\$58,502	\$58,502
■ Mandate Block Grant	\$10,417	\$21,268	\$30,575	\$30,575	\$30,575
■ Economic Uncertainties	\$170,398	\$247,732	\$250,459	\$236,785	\$243,840

	A	B	C	D	E	F	G	H	I	J
1	<b>Peak Prep Pleasant Valley</b>									
2	<b>ACTUAL EXPENDITURES TO DATE</b>									
3			<b>2022-23</b>	<b>Actual</b>	<b>Actual</b>	<b>Total</b>	<b>%</b>	<b>%</b>	<b>Balance Remaining</b>	
4			<b>Estimated</b>	<b>Encumbrances</b>	<b>Expenditures</b>	<b>Enc/Exp</b>	<b>Enc.</b>	<b>Exp.</b>		
5	<b>Object</b>	<b>Description</b>	<b>Actuals</b>	<b>as of 05/31/2023</b>	<b>as of 05/31/2023</b>	<b>as of 05/31/2023</b>	<b>To Date</b>	<b>To Date</b>	<b>Amount</b>	<b>%</b>
6										
7	1000	Certificated Salaries	\$ 2,544,233	\$ 251,526	\$ 2,270,307	\$ 2,521,833	9.89%	89.23%	\$ 22,400	0.88%
8	2000	Classified Salaries	220,200	35,337	184,519	219,856	16.05%	83.80%	344	0.16%
9	3000	Employee Benefits	562,629	60,517	499,888	560,405	10.76%	88.85%	2,224	0.40%
10	4100	Textbooks	290,586	15,759	228,169	243,928	5.42%	78.52%	46,658	16.06%
12	4300	Materials and Supplies	69,786	209	35,450	35,659	0.30%	50.80%	34,127	48.90%
13	4400	Non-capitalized Equipment	318,964	-	318,963	318,963	0.00%	100.00%	1	0.00%
15	5200	Travel and Conference	83,086	-	83,968	83,968	0.00%	101.06%	(882)	-1.06%
16	5300	Memberships and Dues	2,365	-	2,944	2,944	0.00%	124.48%	(579)	-24.48%
17	5400	Insurance	26,278	-	26,278	26,278	0.00%	100.00%	-	0.00%
19	5600	Rentals, Leases, and Repairs	4,017	-	4,017	4,017	0.00%	100.00%	-	0.00%
20	5800	Professional Services	807,004	100,334	678,213	778,547	12.43%	84.04%	28,457	3.53%
21	5900	Communication	25,500	-	24,889	24,889	0.00%	97.60%	611	2.40%
24		<b>TOTAL EXPENDITURES</b>	<b>\$ 4,954,648</b>	<b>\$ 463,682</b>	<b>\$ 4,357,605</b>	<b>\$ 4,821,287</b>	<b>9.36%</b>	<b>87.95%</b>	<b>\$ 133,361</b>	<b>2.69%</b>

	A	B	C	D	E	F	G
1	<b>Peak Prep Pleasant Valley 2022-23</b>						
2	<b>SB 740 Eligible Expenditures</b>						
3							
4		<b>2022/23 Estimated Actuals Budget</b>	<b>Encumbrances as of 05/31/2023</b>	<b>Actual Expenses as of 05/31/2023</b>	<b>2022/23 Actual Enc. And Exp.</b>	<b>Remaining Balance</b>	<b>% Remaining</b>
5							
6	<b>TOTAL REVENUES</b>	\$ 5,222,120			\$ 5,222,120	N/A	N/A
7	Revenue Adjustments	\$ -			\$ -	N/A	N/A
8	<b>REVENUES USED FOR 80% CALCULATION</b>	\$ 5,222,120			\$ 5,222,120	N/A	N/A
9	Less Local (Interest, Fund Raising, Startup)	\$ (27,674)			\$ (27,674)	N/A	N/A
10	<b>Net Revenues (Used for 40% Requirement)</b>	\$ 5,194,446			\$ 5,194,446	N/A	N/A
11	<b>SB 740 ELIGIBLE EXPENDITURES (Functions 1000-4999)</b>						
12	Certificated Salaries	\$ 2,477,833	\$ 247,326	\$ 2,208,107	\$ 2,455,433	\$ 22,400	0.90%
13	Certificated Employee Benefits	499,215	49,687	447,341	497,028	2,187	0.44%
14	Special Education Contracts	72,715	48,193	58,543	106,736	(34,021)	-46.79%
15	<b>Total SB 740 Cert. Sal\Ben and Spec Ed Contracts</b>	\$ 3,049,763	\$ 345,206	\$ 2,713,991	\$ 3,059,197	\$ (9,434)	-0.31%
16	<b>Total SB 740 Cert. Sal\Ben and Spec Ed as % of Net Revenue (Excludes Interest, Fund Raising, Startup)</b>	<b>58.71%</b>	<b>Budget Meets 40% Minimum Requirement</b>		<b>58.89%</b>	<b>Actuals Meet 40% Minimum Requirement</b>	
17	Classified Salaries	\$ 220,200	\$ 35,337	\$ 184,519	\$ 219,856	\$ 344	0.16%
18	Employee Benefits	52,159	9,848	42,273	52,121	38	0.07%
19	Books and Supplies	679,336	15,968	582,582	598,550	80,786	11.89%
21	Services, Other Operating	363,428	20,356	348,846	369,202	(5,774)	-1.59%
24	<b>Total Other SB 740 Expenditures</b>	\$ 1,315,123	\$ 81,509	\$ 1,158,220	\$ 1,239,729	\$ 75,394	5.73%
25	<b>Total SB 740 EXPENDITURES (Functions 1000-4000)</b>	\$ 4,364,886	\$ 426,715.00	\$ 3,872,211.00	\$ 4,298,926.00	\$ 65,960.00	1.51%
26	<b>Total SB 740 Expenditures as % of Total Revenue</b>	<b>83.58%</b>	<b>Budget Meets 80% Minimum</b>		<b>82.32%</b>	<b>Actuals Meets 80% Minimum</b>	
27	<b>Percentage Over/(Under)</b>	<b>3.58%</b>			<b>2.32%</b>		
28	<b>Amount Over/(Under)</b>	<b>\$ 187,190</b>			<b>\$ 121,230.00</b>		
29	<b>NON SB 740 EXPENDITURES (Functions 5000-9999)</b>						
30	Certificated Salaries	\$ 66,400	\$ 4,200	\$ 62,200	\$ 66,400	\$ -	0.00%
32	Employee Benefits	11,255	982	10,273	11,255	-	0.00%
34	Services, Other Operating	512,107	31,785	412,920	444,705	67,402	13.16%
37	<b>Total NON SB 740 EXPENDITURES (Functions 5000-9999)</b>	\$ 589,762	\$ 36,967	\$ 485,393	\$ 522,360	\$ 67,402	11.43%
38	<b>Total NON SB 740 Expenditures as % of Total Revenue</b>	<b>11.29%</b>			<b>10.00%</b>		
39	<b>TOTAL EXPENDITURES/ENCUMBRANCES</b>	\$ 4,954,648	\$ 463,682	\$ 4,357,604	\$ 4,821,286	\$ 133,362	2.69%
40	<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 267,472</b>			<b>\$ 400,834</b>		
41	<b>Beginning Balance</b>	<b>\$ 1,917,336</b>			<b>\$ 1,917,336</b>		
42	<b>ENDING BALANCE</b>	<b>\$ 2,184,808</b>			<b>\$ 2,318,170</b>		

**Peak Prep Pleasant Valley**  
**2022-23 Funding Determination SB 740**  
**Expenditures by Function**



Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL	
APR															
<b>ACTUALS THRU MONTH OF</b>															
<b>A. BEGINNING CASH</b>															
	<b>\$ 1,782,834.13</b>	<b>\$ 1,517,579.33</b>	<b>\$ 386,932.11</b>	<b>\$ 507,207.25</b>	<b>\$ 684,930.48</b>	<b>\$ 897,195.18</b>	<b>\$ 1,037,831.03</b>	<b>\$ 1,202,725.62</b>	<b>\$ 1,322,474.65</b>	<b>\$ 1,463,017.24</b>	<b>\$ 1,777,841.66</b>	<b>\$ 1,631,630.63</b>		<b>\$ 1,782,834.13</b>	
<b>B. RECEIPTS</b>															
LCFF															
Property Tax	8020-8079	-	-	-	-	-	-	-	-	-	-	-	-	-	
LCFF State Aid	8011	135,040.00	135,040.00	243,072.00	243,072.00	243,072.00	243,072.00	169,880.00	169,880.00	169,880.00	49,784.95	48,334.90	323,545.15	2,416,745.00	
Education Protection Account (EPA)	8012	-	-	16,273.00	-	-	16,273.00	-	8,714.00	-	-	-	15,456.00	56,716.00	
LCFF State Aid Prior Year	8019	-	-	-	-	-	-	-	(356,093.00)	(376.00)	-	-	356,469.00	-	
In-Lieu to Charter	8096	(35,943.00)	-	225,981.00	100,436.00	100,436.00	100,436.00	100,436.00	553,800.00	69,519.00	80,169.39	171,791.55	(422,220.94)	1,145,277.00	
IDEA Part B 3310	8181	-	-	-	6,387.30	-	-	-	-	-	-	-	41,683.70	48,071.00	
Title I, Part A 3010	8290	45,429.00	-	-	-	12,959.00	58,207.00	(45,429.00)	-	-	-	-	16,269.00	87,435.00	
ESSER II Fund 3212	8290	4,828.96	15,836.00	-	(15,836.00)	-	-	(4,828.96)	-	4,299.00	6,241.00	-	14,424.00	24,964.00	
ESSER II Fund 3212 PRY	8290	-	-	-	15,836.00	-	-	4,828.96	-	-	-	-	(20,664.96)	-	
ESSER III Fund 3213	8290	53,963.99	-	886.00	28,254.00	-	-	(82,217.99)	162,183.00	(162,183.00)	-	-	324,870.00	325,756.00	
ESSER III Fund 3213 PRY	8290	-	-	-	(14,127.00)	-	-	83,862.99	-	162,183.00	-	-	(231,918.99)	-	
ESSER III Fund 3214	8290	-	-	-	-	-	-	-	-	-	13,119.75	-	39,359.25	52,479.00	
ELOG ESSER II 3216	8290	-	-	8,115.00	(8,115.00)	-	-	-	-	-	-	-	-	-	
ELOG GEER II 3217 PRY	8290	-	-	1,862.00	8,115.00	-	-	-	-	-	-	-	(9,977.00)	-	
ELOG ESSER II 3218	8290	-	-	5,290.00	-	-	-	(5,290.00)	-	-	-	-	-	-	
ELOG ESSER II 3218 PRY	8290	-	-	-	-	-	-	5,290.00	-	-	-	-	(5,290.00)	-	
ELOG ESSER II 3219	8290	-	-	9,119.00	(9,119.00)	-	-	-	-	-	-	-	-	-	
ELOG ESSER II 3219 PRY	8290	-	-	-	9,119.00	-	-	-	-	-	-	-	(9,119.00)	-	
Title II, Part A 4035	8290	11,456.00	-	-	-	-	2,801.00	(4,511.00)	-	1,447.00	-	-	-	11,193.00	
ESSA Title IV 4127	8290	7,500.00	-	-	-	-	5,000.00	(7,500.00)	-	-	-	-	5,000.00	10,000.00	
Mandated Block Grant	8550	-	-	-	-	10,851.00	-	-	-	-	-	-	-	10,851.00	
Lottery Unrestricted 1100	8560	-	-	6,372.68	-	(6,372.68)	-	67,940.59	(43,905.64)	21,434.76	-	-	4,882.29	50,352.00	
Lottery Unrestricted 1100 PRY	8560	-	-	-	-	(22,403.73)	-	43,905.64	-	-	-	-	0.09	21,502.00	
Lottery Restricted 6300	8560	-	-	6,927.53	-	(6,927.53)	-	20,335.59	(20,335.59)	9,730.17	-	-	10,114.83	19,845.00	
Lottery Restricted 6300 PRY	8560	-	-	-	-	(9,996.73)	-	20,335.59	-	-	-	-	0.14	10,339.00	
Universal Pre K 6053	8560	26,505.00	38.00	-	-	-	-	-	-	-	-	-	(26,543.00)	-	
Educator Effectiveness 6266	8590	-	-	14,012.00	(14,012.00)	-	-	-	-	-	-	-	-	-	
Arts, Music & IM Discretionary 6762	8590	-	-	-	-	-	108,391.00	-	-	-	-	-	-	108,391.00	
A-G Grant 7412	8590	-	-	18,750.00	-	-	-	-	-	(18,750.00)	-	-	-	-	
A-G Grant LL 7413	8590	-	-	18,750.00	-	-	-	-	-	(18,750.00)	-	-	-	-	
Learning Recovery Emergency 7435	8590	-	-	-	-	246,114.00	-	-	-	246,113.00	-	-	-	492,227.00	
Ethnic Studies 7810	8590	3,886.00	-	-	-	-	-	-	-	(3,886.00)	-	-	3,886.00	3,886.00	
Ethnic Studies 7810 P/Y	8590	-	-	-	-	-	-	-	-	3,886.00	-	-	(3,886.00)	-	
Other State Income	8590	-	-	-	-	-	312.00	-	-	-	-	-	881.00	1,193.00	
Interest	8660	-	-	-	1,798.51	1,798.51	-	2,649.08	-	2,649.08	-	-	104.82	9,000.00	
Other Local Income	8699	11,781.00	-	-	6,783.56	367.20	(367.20)	-	-	9.09	-	-	100.35	18,674.00	
AB602 6500	8792	-	-	31,965.00	21,174.00	21,174.00	21,174.00	21,174.00	26,920.00	29,136.00	26,750.16	5,944.48	70,638.36	297,224.00	
<b>TOTAL RECEIPTS</b>		<b>264,446.95</b>	<b>150,914.00</b>	<b>607,375.21</b>	<b>379,766.37</b>	<b>576,313.53</b>	<b>504,048.31</b>	<b>518,966.18</b>	<b>238,344.08</b>	<b>596,568.93</b>	<b>485,176.17</b>	<b>176,065.25</b>	<b>226,070.93</b>	<b>498,064.09</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	183,533.04	216,072.14	200,883.53	197,877.59	202,302.57	238,822.14	230,969.57	201,428.47	199,565.96	200,626.00	208,881.53	127,211.65	136,058.81	2,544,233.00
Classified Salaries	2000-2999	13,598.56	8,742.09	7,966.52	11,480.42	19,478.22	19,103.22	20,228.22	18,553.22	19,253.22	19,818.00	35,232.00	9,068.09	220,200.00	
Employee Benefits	3000-3999	19,062.60	21,722.40	45,135.13	48,008.69	50,774.99	55,258.32	56,774.47	50,577.66	50,245.78	50,426.15	49,342.56	39,384.03	25,916.22	562,629.00
Supplies	4000-4999	226,675.94	6,137.47	217,187.85	11,539.97	87,108.18	1,285.83	4,456.55	6,106.91	1,024.60	13,586.72	101,900.40	1,951.71	679,336.00	
Services	5000-5999	88,675.04	38,179.96	65,225.53	22,776.60	56,606.31	29,808.85	56,246.73	30,664.67	246,083.98	32,016.39	29,300.93	189,650.00	63,015.02	948,250.00
<b>TOTAL DISBURSEMENTS</b>		<b>531,545.18</b>	<b>290,854.06</b>	<b>536,398.56</b>	<b>291,683.27</b>	<b>416,270.27</b>	<b>344,278.36</b>	<b>366,125.54</b>	<b>303,272.89</b>	<b>520,555.85</b>	<b>303,346.36</b>	<b>320,929.74</b>	<b>493,378.08</b>	<b>236,009.84</b>	
<b>INCOME LESS EXPENDITURES</b>		<b>(267,098.23)</b>	<b>(139,940.06)</b>	<b>70,976.65</b>	<b>88,083.10</b>	<b>160,043.26</b>	<b>159,769.95</b>	<b>152,840.64</b>	<b>(64,928.81)</b>	<b>76,013.08</b>	<b>181,829.81</b>	<b>(144,864.49)</b>	<b>(267,307.15)</b>	<b>262,054.25</b>	
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable	92XX	981,295.28	450,775.00	15,676.00	55,695.00	45,700.67	-	175,748.00	(532,902.00)	133,563.00	-	621,666.41	-	1,947,217.36	
Prepaid Expenditures	9330	73,083.72	-	-	-	-	-	-	-	(9,990.00)	-	-	9,990.00	73,083.72	
Accounts Payable	9510-9650	(1,052,535.57)	(1,441,482.16)	33,622.49	33,945.13	6,520.77	(19,134.10)	12,053.95	8,929.84	1,447,431.51	9,421.61	(1,346.54)	(73,226.12)	(1,035,799.19)	
Accounts Payable (Accel Settlement)	9669	-	-	-	-	-	-	-	(850,000.00)	-	-	-	-	(850,000.00)	
<b>TOTAL PY TRANSACTIONS</b>		<b>1,843.43</b>	<b>(990,707.16)</b>	<b>49,298.49</b>	<b>89,640.13</b>	<b>52,221.44</b>	<b>(19,134.10)</b>	<b>12,053.95</b>	<b>184,677.84</b>	<b>64,529.51</b>	<b>132,994.61</b>	<b>(1,346.54)</b>	<b>548,440.29</b>	<b>9,990.00</b>	
<b>E. NET INCREASE/(DECREASE) (B-C+D)</b>		<b>(265,254.80)</b>	<b>(1,130,647.22)</b>	<b>120,275.14</b>	<b>177,723.23</b>	<b>212,264.70</b>	<b>140,635.85</b>	<b>164,894.59</b>	<b>119,749.03</b>	<b>140,542.59</b>	<b>314,824.42</b>	<b>(146,211.03)</b>	<b>281,133.14</b>	<b>272,044.25</b>	
<b>F. ENDING CASH (A+E)</b>		<b>1,517,579.33</b>	<b>386,932.11</b>	<b>507,207.25</b>	<b>684,930.48</b>	<b>897,195.18</b>	<b>1,037,831.03</b>	<b>1,202,725.62</b>	<b>1,322,474.65</b>	<b>1,463,017.24</b>	<b>1,777,841.66</b>	<b>1,631,630.63</b>	<b>1,912,763.77</b>	<b>401,973.89</b>	
<b>G. ENDING FUND BALANCE</b>															
<b>ACTUAL CASH BALANCE</b>		<b>\$ 1,517,579.33</b>	<b>\$ 386,932.11</b>	<b>\$ 507,207.25</b>	<b>\$ 684,930.48</b>	<b>\$ 897,195.18</b>	<b>\$ 1,037,831.03</b>	<b>\$ 1,202,725.62</b>	<b>\$ 1,322,474.65</b>	<b>\$ 1,463,017.24</b>	<b>\$ 1,777,841.66</b>	<b>\$ 1,631,630.63</b>	<b>\$ 1,912,763.77</b>	<b>\$ 2,184,808.02</b>	
<b>DIFFERENCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
<b>ACTUALS THRU MONTH OF</b>															
<b>A. BEGINNING CASH</b>		\$ 1,912,763.77	\$ 1,853,601.28	\$ 1,531,361.94	\$ 1,443,437.36	\$ 1,491,709.94	\$ 1,400,791.21	\$ 1,352,293.61	\$ 1,293,885.83	\$ 1,324,358.29	\$ 1,149,679.20	\$ 1,152,265.53	\$ 1,118,359.58		\$ 1,912,763.77
<b>B. RECEIPTS</b>															
LCFF															
Property Tax	8020-8079	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF State Aid	8011	112,730.50	112,730.50	202,914.90	202,914.90	202,914.90	202,914.90	202,914.90	202,914.90	202,914.90	202,914.90	202,914.90	202,914.90	-	2,254,610.00
Education Protection Account (EPA)	8012	-	-	14,179.00	-	-	14,179.00	-	-	14,179.00	-	-	-	14,179.00	56,716.00
In-Lieu to Charter	8096	-	68,716.62	137,433.24	91,622.16	91,622.16	91,622.16	91,622.16	91,622.16	80,169.39	80,169.39	80,169.39	171,791.55	68,716.62	1,145,277.00
IDEA Part B 3310	8181	-	-	-	6,385.84	-	-	-	-	-	-	-	-	35,297.16	41,683.00
Title I, Part A 3010	8290	46,637.83	-	-	-	-	-	-	-	-	-	-	-	40,797.17	87,435.00
Title I, Part A CSI 3182	8290	-	-	-	-	-	-	-	-	-	-	-	-	178,351.00	178,351.00
ESSER III Fund 3213	8290	30,333.92	-	497.72	15,881.87	-	-	-	-	-	-	-	-	43,781.48	90,495.00
ESSER III Fund 3214	8290	-	-	-	-	-	-	-	-	17,489.50	-	8,744.75	-	8,744.75	34,979.00
ELOG ESSER II 3216	8290	-	-	-	-	-	-	-	-	-	-	-	-	32,458.00	32,458.00
ELOG GEER II 3217 PRY	8290	-	-	-	-	-	-	-	-	-	-	-	-	7,449.00	7,449.00
ELOG ESSER II 3218	8290	-	-	-	-	-	-	-	-	-	-	-	-	21,159.00	21,159.00
ELOG ESSER II 3219	8290	-	-	-	-	-	-	-	-	-	-	-	-	36,474.00	36,474.00
Title II, Part A 4035	8290	-	-	-	-	-	-	-	-	-	-	-	-	11,193.00	11,193.00
ESSA Title IV 4127	8290	7,500.00	-	-	-	-	-	-	-	-	-	-	-	2,500.00	10,000.00
Mandated Block Grant	8550	-	-	-	-	-	-	-	-	-	-	-	-	9,307.00	9,307.00
Lottery Unrestricted 1100	8560	-	-	11,666.54	-	-	-	12,517.75	-	-	12,517.75	-	-	13,368.96	50,071.00
Lottery Restricted 6300	8560	-	-	14,222.29	-	-	-	-	-	-	-	-	-	5,511.71	19,734.00
Interest	8660	-	-	-	2,697.75	-	1,598.25	1,598.25	-	1,455.00	-	-	-	150.75	7,500.00
AB602 6500	8792	11,713.50	11,713.50	21,084.30	21,084.30	21,084.30	21,084.30	21,084.30	21,084.30	21,084.30	21,084.30	21,084.30	21,084.30	-	234,270.00
<b>TOTAL RECEIPTS</b>		<b>208,915.75</b>	<b>193,160.62</b>	<b>401,998.00</b>	<b>340,586.82</b>	<b>315,621.36</b>	<b>331,398.61</b>	<b>329,737.36</b>	<b>315,621.36</b>	<b>337,292.09</b>	<b>316,686.34</b>	<b>312,913.34</b>	<b>395,790.75</b>	<b>529,438.60</b>	<b>4,329,161.00</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	191,237.90	225,188.59	209,539.44	206,356.56	210,865.64	249,060.17	240,837.74	210,069.92	207,948.00	209,274.20	217,761.88	132,619.90	141,638.05	2,652,398.00
Classified Salaries	2000-2999	19,882.42	12,772.36	11,646.34	16,761.72	28,472.40	27,925.47	25,834.28	29,566.25	27,121.16	28,118.50	28,954.98	51,475.52	13,190.60	321,722.00
Employee Benefits	3000-3999	25,449.48	28,977.87	60,207.90	64,036.59	67,715.12	73,720.90	75,747.85	67,489.91	67,039.47	67,264.69	65,838.32	52,550.54	34,683.36	750,722.00
Supplies	4000-4999	175,389.56	4,730.31	168,031.29	8,935.04	67,380.71	998.62	3,468.90	315.35	4,730.31	788.39	10,511.81	78,838.58	1,471.65	525,590.53
Services	5000-5999	70,943.46	30,577.77	52,202.25	18,210.09	45,297.59	23,824.86	44,994.09	24,507.74	196,896.55	25,645.87	23,445.49	151,750.72	50,457.11	758,753.58
<b>TOTAL DISBURSEMENTS</b>		<b>482,902.81</b>	<b>302,246.91</b>	<b>501,627.22</b>	<b>314,299.99</b>	<b>419,731.46</b>	<b>375,530.03</b>	<b>390,882.85</b>	<b>331,949.18</b>	<b>503,735.51</b>	<b>331,091.65</b>	<b>346,512.47</b>	<b>467,235.26</b>	<b>241,440.78</b>	<b>5,009,186.11</b>
<b>INCOME LESS EXPENDITURES</b>		<b>(273,987.06)</b>	<b>(109,086.29)</b>	<b>(99,629.22)</b>	<b>26,286.83</b>	<b>(104,110.10)</b>	<b>(44,131.42)</b>	<b>(61,145.49)</b>	<b>(16,327.82)</b>	<b>(166,443.42)</b>	<b>(14,405.31)</b>	<b>(33,599.13)</b>	<b>(71,444.51)</b>	<b>287,997.82</b>	<b>(680,025.11)</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable	92XX	250,974.49	115,301.84	4,034.32	14,244.63	11,704.51	-	-	45,124.61	(17,581.66)	17,581.66	-	56,679.69	-	498,064.09
Prepaid Expenditures	9330	9,990.00	-	-	-	-	-	-	-	-	-	-	-	-	9,990.00
Accounts Payable	9510-9650	(46,139.92)	(328,454.89)	7,670.32	7,741.12	1,486.86	(4,366.18)	2,737.71	1,675.67	9,345.99	(590.02)	(306.81)	113,190.32	-	(236,009.84)
<b>TOTAL PY TRANSACTIONS</b>		<b>214,824.57</b>	<b>(213,153.06)</b>	<b>11,704.64</b>	<b>21,985.76</b>	<b>13,191.37</b>	<b>(4,366.18)</b>	<b>2,737.71</b>	<b>46,800.28</b>	<b>(8,235.67)</b>	<b>16,991.64</b>	<b>(306.81)</b>	<b>169,870.01</b>	<b>-</b>	<b>272,044.25</b>
<b>E. NET INCREASE/(DECREASE)</b>															
(B-C+D)		(59,162.49)	(322,239.34)	(87,924.58)	48,272.58	(90,918.73)	(48,497.60)	(58,407.78)	30,472.46	(174,679.09)	2,586.32	(33,905.94)	98,425.51	287,997.82	(407,980.86)
<b>F. ENDING CASH (A+E)</b>		<b>1,853,601.28</b>	<b>1,531,361.94</b>	<b>1,443,437.36</b>	<b>1,491,709.94</b>	<b>1,400,791.21</b>	<b>1,352,293.61</b>	<b>1,293,885.83</b>	<b>1,324,358.29</b>	<b>1,149,679.20</b>	<b>1,152,265.53</b>	<b>1,118,359.58</b>	<b>1,216,785.09</b>		
<b>G. ENDING FUND BALANCE</b>															
<b>ACTUAL CASH BALANCE</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>DIFFERENCE</b>		\$ 1,853,601.28	\$ 1,531,361.94	\$ 1,443,437.36	\$ 1,491,709.94	\$ 1,400,791.21	\$ 1,352,293.61	\$ 1,293,885.83	\$ 1,324,358.29	\$ 1,149,679.20	\$ 1,152,265.53	\$ 1,118,359.58	\$ 1,216,785.09		

# Adopted Budget Certification

Charter Number: 2062

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):  
2023-24 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Charter School Official  
(Original signature required)

Printed Name: Shalen Bishop Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Tami Peterson

Name

Chief Business Official

Title

805-383-1972

Telephone

tpeterson@vcoe.org

E-mail Address

# Table of Contents

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund		
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease- Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		

52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet		
L	Lottery Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		

SIAB	Summary of Interfund Activities - Budget
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Fund 620  
Charter Schools  
Enterprise Fund



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,618,738.00	3,456,603.00	-4.5%
2) Federal Revenue		8100-8299	559,898.00	551,676.00	-1.5%
3) Other State Revenue		8300-8599	718,586.00	79,112.00	-89.0%
4) Other Local Revenue		8600-8799	324,898.00	241,770.00	-25.6%
5) TOTAL, REVENUES			5,222,120.00	4,329,161.00	-17.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	2,544,233.00	2,652,397.00	4.3%
2) Classified Salaries		2000-2999	220,200.00	321,722.00	46.1%
3) Employee Benefits		3000-3999	562,629.00	750,722.00	33.4%
4) Books and Supplies		4000-4999	679,336.00	525,591.00	-22.6%
5) Services and Other Operating Expenses		5000-5999	948,250.00	758,754.00	-20.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,954,648.00	5,009,186.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			267,472.00	(680,025.00)	-354.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			267,472.00	(680,025.00)	-354.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,917,336.00	2,184,808.00	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,917,336.00	2,184,808.00	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,917,336.00	2,184,808.00	14.0%
2) Ending Net Position, June 30 (E + F1e)			2,184,808.00	1,504,783.00	-31.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	247,732.00	250,459.00	1.1%
b) Restricted Net Position		9797	834,883.00	474,168.00	-43.2%
c) Unrestricted Net Position		9790	1,102,193.00	780,156.00	-29.2%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
(G11 + H2) - (I7 + J2)			0.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	2,416,745.00	2,254,610.00	-6.7%
Education Protection Account State Aid - Current Year		8012	56,716.00	56,716.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,145,277.00	1,145,277.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,618,738.00	3,456,603.00	-4.5%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	48,071.00	41,683.00	-13.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	87,435.00	87,435.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,193.00	11,193.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	188,351.00	1,783.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	403,199.00	223,014.00	-44.7%
TOTAL, FEDERAL REVENUE			559,898.00	551,676.00	-1.5%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,851.00	9,307.00	-14.2%
Lottery - Unrestricted and Instructional Materials		8560	102,038.00	69,805.00	-31.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	605,697.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			718,586.00	79,112.00	-89.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,000.00	7,500.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	18,674.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	297,224.00	234,270.00	-21.2%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			324,898.00	241,770.00	-25.6%
TOTAL, REVENUES			5,222,120.00	4,329,161.00	-17.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,884,784.00	1,970,292.00	4.5%
Certificated Pupil Support Salaries		1200	314,409.00	352,571.00	12.1%
Certificated Supervisors' and Administrators' Salaries		1300	341,395.00	322,034.00	-5.7%
Other Certificated Salaries		1900	3,645.00	7,500.00	105.8%
TOTAL, CERTIFICATED SALARIES			2,544,233.00	2,652,397.00	4.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	27,150.00	26,407.00	-2.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	20,178.00	106,360.00	427.1%
Clerical, Technical and Office Salaries		2400	172,872.00	188,955.00	9.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>220,200.00</b>	<b>321,722.00</b>	<b>46.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	204,940.00	223,671.00	9.1%
Health and Welfare Benefits		3401-3402	296,868.00	469,070.00	58.0%
Unemployment Insurance		3501-3502	13,598.00	1,467.00	-89.2%
Workers' Compensation		3601-3602	42,019.00	51,812.00	23.3%
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	5,204.00	4,702.00	-9.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>562,629.00</b>	<b>750,722.00</b>	<b>33.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	290,586.00	247,947.00	-14.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	69,786.00	71,239.00	2.1%
Noncapitalized Equipment		4400	318,964.00	206,405.00	-35.3%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>679,336.00</b>	<b>525,591.00</b>	<b>-22.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	83,086.00	52,091.00	-37.3%
Dues and Memberships		5300	2,365.00	2,436.00	3.0%
Insurance		5400-5450	26,278.00	32,848.00	25.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,017.00	31,396.00	681.6%
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	807,004.00	613,718.00	-24.0%
Communications		5900	25,500.00	26,265.00	3.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>948,250.00</b>	<b>758,754.00</b>	<b>-20.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>4,954,648.00</b>	<b>5,009,186.00</b>	<b>1.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,618,738.00	3,456,603.00	-4.5%
2) Federal Revenue		8100-8299	559,898.00	551,676.00	-1.5%
3) Other State Revenue		8300-8599	718,586.00	79,112.00	-89.0%
4) Other Local Revenue		8600-8799	324,898.00	241,770.00	-25.6%
5) TOTAL, REVENUES			5,222,120.00	4,329,161.00	-17.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,267,723.00	3,188,467.00	-2.4%
2) Instruction - Related Services	2000-2999		951,732.00	1,027,436.00	8.0%
3) Pupil Services	3000-3999		390,869.00	452,307.00	15.7%
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		340,307.00	309,580.00	-9.0%
8) Plant Services	8000-8999		4,017.00	31,396.00	681.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,954,648.00	5,009,186.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			267,472.00	(680,025.00)	-354.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			267,472.00	(680,025.00)	-354.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,917,336.00	2,184,808.00	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,917,336.00	2,184,808.00	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,917,336.00	2,184,808.00	14.0%
2) Ending Net Position, June 30 (E + F1e)			2,184,808.00	1,504,783.00	-31.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	247,732.00	250,459.00	1.1%
b) Restricted Net Position		9797	834,883.00	474,168.00	-43.2%
c) Unrestricted Net Position		9790	1,102,193.00	780,156.00	-29.2%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	4,251.00	4,251.00
6300	Lottery : Instructional Materials	38,768.00	58,502.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	108,391.00	0.00
7413	A-G Learning Loss Mitigation Grant	68,146.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	88,556.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	21,144.00	0.00
7435	Learning Recovery Emergency Block Grant	489,960.00	395,748.00
7810	Other Restricted State	3,886.00	3,886.00
9010	Other Restricted Local	11,781.00	11,781.00
Total, Restricted Net Position		834,883.00	474,168.00

# Average Daily Attendance



Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	283.58	283.58	283.58	256.27	256.27	256.27
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	283.58	283.58	283.58	256.27	256.27	256.27
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	283.58	283.58	283.58	256.27	256.27	256.27

ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,954,648.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	559,898.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				0.00
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				4,394,750.00
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2022-23 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, Line C9)</p>				283.58
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				15,497.39
<p><b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b></p>	<p><b>Total</b></p>			<p><b>Per ADA</b></p>

<p>A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>	3,104,375.74	9,490.02
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	3,104,375.74	9,490.02
<p>B. Required effort (Line A.2 times 90%)</p>	2,793,938.17	8,541.02
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	4,394,750.00	15,497.39
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00

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

# Lottery Report

Budget, July 1  
2022-23 Unaudited Actuals  
**LOTTERY REPORT**  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		20,972.00	20,972.00
2. State Lottery Revenue	8560	71,854.00		30,184.00	102,038.00
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)		71,854.00	0.00	51,156.00	123,010.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	71,854.00		0.00	71,854.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		12,388.00	12,388.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		71,854.00	0.00	12,388.00	84,242.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	38,768.00	38,768.00

**D. COMMENTS:**

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.



# Technical Review Checks

Budget, July 1  
Budget 2023-24  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura County**

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

**F - Fatal** (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)

**GENERAL LEDGER CHECKS**

**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**

<b>FUND</b>	<b>RESOURCE</b>	<b>FUNCTION</b>	<b>VALUE</b>
62	3010	1000	(\$22,804.00)
Explanation: In the 2023-24 budget, resource 3010 is balanced using object 5710. However, when the books are closed, expenses will be correctly allocated by function, which will eliminate this error.			
62	6762	1000	(\$13,458.00)
Explanation: In the 2023-24 budget, resource 6762 is balanced using object 5710. However, when the books are closed, expenses will be correctly allocated by function, which will eliminate this error.			
62	7413	1000	(\$4,271.00)
Explanation: In the 2023-24 budget, resource 7413 is balanced using object 5710. However, when the books are closed, expenses will be correctly allocated by function, which will eliminate this error.			

Budget, July 1  
Estimated Actuals 2022-23  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Peak Prep Pleasant Valley

Ventura County

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

**F** - Fatal (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)

**GENERAL LEDGER CHECKS**

**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**

FUND	RESOURCE	FUNCTION	VALUE
62	3010	1000	(\$56,324.00)

Explanation: In the 2022-23 budget, resource 3010 is balanced using object 5710. However, when the books are closed, expenses will be correctly allocated by function, which will eliminate this error.