LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

	Adopted July 1, 2023			Adjustments			45 Day Revise August 1, 2023		
	Unrestricted	Restricted	Totals	Unrestricted	Restricted	Totals	Unrestricted	Restricted	Totals
A. REVENUE									
1. LOCAL CONTROL FUNDING FORMULA	$ 149,788,303	$ 990,879	$ 150,779,182	$0	$0	$0	$ 149,788,303	$ 990,879	$ 150,779,182
2. FEDERAL REVENUE	$ -	$ 6,575,674	$ 6,575,674	$0	$0	$0	$ -	$ 6,575,674	$ 6,575,674
3. STATE REVENUE	$ 3,958,600	$ 15,302,220	$ 19,260,820	$0	$0	$0	$ 3,958,600	$ 15,302,220	$ 19,260,820
4. LOCAL REVENUE	$ 1,672,384	$ 14,321,452	$ 15,993,836	$0	$0	$0	$ 1,672,384	$ 14,321,452	$ 15,993,836
TOTAL	$155,419,287	$37,190,225	$192,609,512	$0	$0	$0	$155,419,287	$37,190,225	$192,609,512
B. EXPENDITURES									
1. CERTIFICATED SALARIES	$ 66,924,250	$ 23,536,342	$ 90,460,592	$0	$0	$0	$ 66,924,250	$ 23,536,342	$ 90,460,592
2. CLASSIFIED SALARIES	$ 17,914,311	$ 15,668,329	$ 33,582,640	$0	$0	$0	$ 17,914,311	$ 15,668,329	$ 33,582,640
3. EMPLOYEE BENEFITS	$ 29,320,571	$ 22,953,687	$ 52,274,258	$0	$0	$0	$ 29,320,571	$ 22,953,687	$ 52,274,258
4. BOOKS AND SUPPLIES	$ 1,757,572	$ 3,573,568	$ 5,331,140	$0	$0	$0	$ 1,757,572	$ 3,573,568	$ 5,331,140
5. SERV & OTHER OPER EXP	$ 207,597	$ 21,548,198	$ 21,755,795	$0	($462,729)	($462,729)	$ 207,597	$ 21,085,469	$ 21,293,066
6. CAPITAL OUTLAY	$ 83,923	$ -	$ 83,923	$0	$0	$0	$ 83,923	$ -	$ 83,923
7. OTHER OUTGO	$ 465,000	$ 1,558,220	$ 2,023,220	$0	$0	$0	$ 465,000	$ 1,558,220	$ 2,023,220
8. INDIRECT COSTS	$ (539,339)	$ 326,987	$ (212,352)	$0	$0	$0	$ (539,339)	$ 326,987	$ (212,352)
TOTAL	$ 116,133,885	$ 89,165,331	$ 205,299,216	$0	$ (462,729)	$ (462,729)	$ 116,133,885	$ 88,702,602	$ 204,836,487
C. DEFICIENCY OF REV TO EXP	$39,285,402	($51,975,106)	($12,689,704)	$0	$462,729	$462,729	$39,285,402	($51,512,377)	($12,226,975)
D. INTERFUND TRANSFERS									
1. TRANSFERS IN	$11,012	$0	$11,012	$0	$0	$0	$11,012	$0	$11,012
CONTRIBUTION TO RESTR. PROG.	($39,217,434)	$39,217,434	$0	$0	$0	$0	($39,217,434)	$39,217,434	$0
E. NET CHANGE IN FUND BALANCE	$78,980	($12,757,672)	($12,678,692)	$0	$462,729	$462,729	$78,980	($12,294,943)	($12,215,963)
F. BEGINNING BALANCE	$6,483,425	$15,780,902	$22,264,327	$0	($1,998,174)	($1,998,174)	$6,483,425	$13,782,728	$20,266,153
AUDIT ADJUSTMENTS	$0	$0	$0	$0	$0	$0	$0	$0	$0
G. ESTIMATED ENDING BALANCE	$6,562,405	$3,023,230	$9,585,635	$0	($1,535,445)	($1,535,445)	$6,562,405	$1,487,785	$8,050,190
COMPONENTS OF ENDING BAL:									
1. REVOLVING CASH	$50,000		$50,000	$0	$0	$0	$50,000		$50,000
2. STORES/WAREHOUSE	$234,475		$234,475	$0	$0	$0	$234,475		$234,475
3. RESERVE FOR ECONOMIC UNCERTAINTY	$6,158,977		$6,158,977	($13,881)	$0	($13,881)	$6,145,096		$6,145,096
4. OTHER DESIGNATIONS	$0	$3,023,230	$3,023,230	$0	($1,535,445)	($1,535,445)	$0	$1,487,785	$1,487,785
5. UNDESIGNATED BALANCE	$118,953	$0	$118,953	$13,881	$0	$13,881	$132,834	$0	$132,834