

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

FISCAL YEAR 2008-2009

08-09 Budget at 3rd Interim

Includes 5.66% Cola with 9.685% Deficit on General and no COLA on State Categorical with 15.38% Deficit, 12% HW increase, Step and Column, adjusted ADA for Ceiba Prep Acad

|  | General Unrestr     | Lottery          | TOTAL UNRESTRICTED  | Transportation   | Special Ed        | Special Proj.     | Restricted Maintenance | Community Day School | Lottery Restricted | TOTAL REST        | Total General      |
|--|---------------------|------------------|---------------------|------------------|-------------------|-------------------|------------------------|----------------------|--------------------|-------------------|--------------------|
|  | 01-10               | 01-15            |                     | 01-21            | 01-22             | 01-24             | 01-26                  | 01-27                | 01-28              |                   |                    |
| <b>INCOME</b>                              |                     |                  |                     |                  |                   |                   |                        |                      |                    |                   |                    |
| Revenue Limit 8010-8099                    | 93,363,809          |                  | 93,363,809          |                  | 2,517,094         |                   |                        | 262,553              |                    | 2,779,647         | 96,143,456         |
| Federal Sources 8100-8299                  |                     |                  | 0                   |                  |                   | 25,761,867        |                        |                      |                    | 25,761,867        | 25,761,867         |
| Other State Revenues 8300-8599             | 8,888,563           | 2,138,647        | 11,027,210          | 3,217,452        | 11,765,942        | 21,032,758        |                        | 216,513              | 245,612            | 36,478,277        | 47,505,487         |
| Other Local Revenues 8600-8699             | 1,281,928           |                  | 1,281,928           | 78,856           | 34,436            | 2,061,718         | 0                      |                      |                    | 2,175,010         | 3,456,938          |
| <b>TOTAL REVENUES</b>                      | <b>103,534,300</b>  | <b>2,138,647</b> | <b>105,672,947</b>  | <b>3,296,308</b> | <b>14,317,472</b> | <b>48,856,343</b> | <b>0</b>               | <b>479,066</b>       | <b>245,612</b>     | <b>67,194,801</b> | <b>172,867,748</b> |
| <b>EXPENDITURES</b>                        |                     |                  |                     |                  |                   |                   |                        |                      |                    |                   |                    |
| Certificated Salaries 1000-1999            | 48,019,591          | 284,410          | 48,304,001          |                  | 8,619,383         | 16,526,593        |                        | 282,367              |                    | 25,428,343        | 73,732,344         |
| Classified Salaries 2000-2999              | 11,971,731          | 113,671          | 12,085,402          | 3,227,013        | 3,708,608         | 7,278,506         | 1,455,019              | 96,472               |                    | 15,765,618        | 27,851,020         |
| Employee Benefits 3000-3999                | 24,877,246          | 86,931           | 24,964,177          | 2,368,977        | 6,270,579         | 8,686,397         | 962,875                | 141,547              |                    | 18,430,375        | 43,394,552         |
| Books and Supplies 4000-4999               | 599,532             | 465,233          | 1,064,765           | 849,449          | 157,125           | 4,124,035         | 519,536                | 9,122                | 69,516             | 5,728,783         | 6,793,548          |
| Services, Other Operating Expens 5000-5999 | 8,201,731           | 772,248          | 8,973,979           | (131,147)        | 3,541,458         | 8,692,597         | 1,057,520              | 57,492               | 75,383             | 13,293,303        | 22,267,282         |
| Capitol Outlay 6000-6999                   | 116,381             | 0                | 116,381             | 0                |                   | 625,739           | 18,104                 | 0                    | 0                  | 643,843           | 760,224            |
| Other Outgo 7100-7299                      | 47,245              |                  | 47,245              |                  |                   | 0                 | 0                      |                      |                    | 0                 | 47,245             |
| Direct Support/Indirect Costs 7300-7399    | (3,668,112)         |                  | (3,668,112)         |                  | 1,181,039         | 1,631,741         | 229,602                | 0                    |                    | 3,042,382         | (625,730)          |
| Other Uses 74xx                            | 424,154             |                  | 424,154             | 90,058           |                   |                   | 181,939                | 0                    |                    | 271,997           | 696,151            |
| <b>TOTAL EXPENDITURES</b>                  | <b>90,589,499</b>   | <b>1,722,493</b> | <b>92,311,992</b>   | <b>6,404,350</b> | <b>23,478,192</b> | <b>47,565,608</b> | <b>4,424,595</b>       | <b>587,000</b>       | <b>144,899</b>     | <b>82,604,644</b> | <b>174,916,636</b> |
| <b>INTERFUND TRANSFERS</b>                 |                     |                  |                     |                  |                   |                   |                        |                      |                    |                   |                    |
| Transfers In 8910-8929                     | 526,801             |                  | 526,801             | 0                | 0                 | 0                 | 0                      | 0                    | 0                  | 0                 | 526,801            |
| Transfers Out 7610-7629                    | (274,745)           | 0                | (274,745)           | 0                | 0                 | 0                 | (266,465)              | 0                    | 0                  | (266,465)         | (541,210)          |
| Other Financing Sources 8930-8979          | 0                   | 0                | 0                   | 0                | 0                 | 0                 | 0                      | 0                    | 0                  | 0                 | 0                  |
| Contributions 8980-8999                    | (15,984,381)        | 0                | (15,984,381)        | 3,108,042        | 9,160,720         | (635,300)         | 4,242,986              | 107,934              |                    | 15,984,382        | 1                  |
| <b>TOTAL TRANSFERS</b>                     | <b>(15,732,325)</b> | <b>0</b>         | <b>(15,732,325)</b> | <b>3,108,042</b> | <b>9,160,720</b>  | <b>(635,300)</b>  | <b>3,976,521</b>       | <b>107,934</b>       | <b>0</b>           | <b>15,717,917</b> | <b>(14,408)</b>    |
| <b>Net Incr(Decr) in Fund Balance</b>      | <b>(2,787,524)</b>  | <b>416,154</b>   | <b>(2,371,370)</b>  | <b>0</b>         | <b>0</b>          | <b>655,435</b>    | <b>(448,074)</b>       | <b>0</b>             | <b>100,713</b>     | <b>308,074</b>    | <b>(2,063,296)</b> |
| <b>FUND BALANCE</b>                        |                     |                  |                     |                  |                   |                   |                        |                      |                    |                   |                    |
| <b>Beginning Fund Balance</b>              | <b>7,381,943</b>    | <b>709,799</b>   | <b>8,091,742</b>    | <b>0</b>         | <b>0</b>          | <b>7,517,173</b>  | <b>448,074</b>         | <b>(0)</b>           | <b>596,212</b>     | <b>8,561,459</b>  | <b>16,653,200</b>  |
| Components of Fund Balance:                |                     |                  |                     |                  |                   |                   |                        |                      |                    |                   |                    |
| Audit Adjustment                           |                     |                  | 0                   |                  |                   |                   |                        |                      |                    | 0                 | 0                  |
| Revolving Cash                             | 55,000              | 0                | 55,000              | 0                | 0                 | 0                 | 0                      | 0                    | 0                  | 0                 | 55,000             |
| Stores                                     | 246,541             | 0                | 246,541             | 0                | 0                 | 0                 | 0                      | 0                    | 0                  | 0                 | 246,541            |
| 3% Required Reserve                        | 5,263,735           | 0                | 5,263,735           | 0                | 0                 | 0                 | 0                      | 0                    | 0                  | 0                 | 5,263,735          |
| Reserved for COPS Repayment                | 0                   | 0                | 0                   | 0                | 0                 | 0                 | 0                      | 0                    | 0                  | 0                 | 0                  |
| Cash w/Fiscal Agent                        | 0                   | 0                | 0                   | 0                | 0                 | 0                 | 0                      | 0                    | 0                  | 0                 | 0                  |
| Restricted Fund Balance                    | 155,096             | 0                | 155,096             | 0                | 0                 | 8,172,608         | (0)                    | 0                    | 696,925            | 8,869,533         | 9,024,628          |
| <b>Unappropriated Fund Balance</b>         | <b>(1,125,953)</b>  | <b>1,125,953</b> | <b>(0)</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>               | <b>0</b>             | <b>0</b>           | <b>0</b>          | <b>(0)</b>         |
| <b>Ending Fund Balance</b>                 | <b>4,594,419</b>    | <b>1,125,953</b> | <b>5,720,372</b>    | <b>0</b>         | <b>0</b>          | <b>8,172,608</b>  | <b>(0)</b>             | <b>(0)</b>           | <b>696,925</b>     | <b>8,869,533</b>  | <b>14,589,904</b>  |

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GENERAL FUND SUMMARY  
**FISCAL YEAR 2008-2009**

**08-09 Budget at 3rd Interim**

Includes 5.66% Cola with 9.685% Deficit on General and no COLA on State Categorical with 15.38% Deficit, 12% HW increase, Step and Column, adjusted ADA for Ceiba Prep Acad

|                                       | Charter School | Adult Education  | Child Dev        | Food Serv        | Def Maint        | General Oblig Bond | Capitol Fac        | State Sch Bldg   | Tax Override   | Self Ins      | Retiree Benefit   | Trust Scholarship |
|---------------------------------------|----------------|------------------|------------------|------------------|------------------|--------------------|--------------------|------------------|----------------|---------------|-------------------|-------------------|
|                                       | 09-84          | 11-80            | 12-81            | 13-82            | 14-83            | 21-95              | 25-85              | 35-92            | 53-90          | 67-87         | 71-88             | 73-89             |
| <b>INCOME</b>                         |                |                  |                  |                  |                  |                    |                    |                  |                |               |                   |                   |
| Revenue Limit                         | 8010-8099      | 7,312,025        |                  |                  |                  |                    |                    |                  |                |               |                   |                   |
| Federal Sources                       | 8100-8299      | 0                | 217,738          | 5,431,274        | 5,125,029        |                    |                    |                  |                |               |                   |                   |
| Other State Revenues                  | 8300-8599      | 1,562,637        | 2,780,577        | 3,070,265        | 560,311          | 712,804            |                    | 0                |                |               |                   |                   |
| Other Local Revenues                  | 8600-8699      | 32,104           | 186,299          | 303,606          | 1,202,020        | 75,428             | 135,249            | 625,388          | 13,381         | 0             | 32,903,688        | 3,485,142         |
| <b>TOTAL REVENUES</b>                 |                | <b>8,906,766</b> | <b>3,184,614</b> | <b>8,805,145</b> | <b>6,887,360</b> | <b>788,232</b>     | <b>135,249</b>     | <b>625,388</b>   | <b>13,381</b>  | <b>0</b>      | <b>32,903,688</b> | <b>3,485,142</b>  |
| <b>EXPENDITURES</b>                   |                |                  |                  |                  |                  |                    |                    |                  |                |               |                   |                   |
| Certificated Salaries                 | 1000-1999      | 4,497,500        | 1,650,931        | 2,137,143        | 1,191            |                    |                    |                  |                |               |                   |                   |
| Classified Salaries                   | 2000-2999      | 628,669          | 533,254          | 1,534,250        | 1,849,131        |                    |                    |                  |                | 110,555       |                   |                   |
| Employee Benefits                     | 3000-3999      | 1,880,755        | 767,305          | 2,063,124        | 1,951,826        |                    |                    |                  |                | 64,640        |                   |                   |
| Books and Supplies                    | 4000-4999      | 364,761          | 143,238          | 676,443          | 3,103,769        | 42,067             | 6,881              |                  | 0              |               |                   | 0                 |
| Services, Other Operating Expens      | 5000-5999      | 2,209,231        | 184,845          | 1,890,820        | (11,660)         | 836,361            | (19,534)           | 493,523          | 1,406          | 32,749,434    | 3,214,457         | 44,000            |
| Capitol Outlay                        | 6000-6999      | 6,237            |                  | 54,144           |                  | 0                  | 2,581,521          | 786,460          | 14,425         |               |                   |                   |
| Other Outgo                           | 7100-7299      |                  |                  |                  |                  |                    |                    |                  |                |               |                   |                   |
| Direct Support/Indirect Costs         | 7300-7399      |                  | 142,567          | 438,163          | 45,000           |                    |                    |                  |                |               |                   |                   |
| Other Uses                            | 74xx           | 28,521           | 136,918          |                  |                  |                    |                    |                  |                |               |                   |                   |
| <b>TOTAL EXPENDITURES</b>             |                | <b>9,615,674</b> | <b>3,559,058</b> | <b>8,794,087</b> | <b>6,939,257</b> | <b>878,428</b>     | <b>2,568,868</b>   | <b>1,279,983</b> | <b>15,831</b>  | <b>0</b>      | <b>32,924,629</b> | <b>3,214,457</b>  |
| <b>INTERFUND TRANSFERS</b>            |                |                  |                  |                  |                  |                    |                    |                  |                |               |                   |                   |
| Transfers In                          | 8910-8929      | 173,585          | 101,160          | 0                | 0                | 266,465            |                    |                  |                |               |                   |                   |
| Transfers Out                         | 7610-7629      | 0                | (500,000)        |                  | 0                | 0                  | 0                  | 0                | 0              | (26,801)      | 0                 | 0                 |
| Other Financing Sources               | 8930-8979      | 0                | 0                | 0                | 0                | 0                  | 0                  | 0                | 0              | 0             | 0                 | 0                 |
| Contributions                         | 8980-8999      |                  | 0                | 0                | 0                | 0                  | 0                  | 0                | 0              | 0             | 0                 | 0                 |
| <b>TOTAL TRANSFERS</b>                |                | <b>173,585</b>   | <b>(398,840)</b> | <b>0</b>         | <b>0</b>         | <b>266,465</b>     | <b>0</b>           | <b>0</b>         | <b>0</b>       | <b>0</b>      | <b>(26,801)</b>   | <b>0</b>          |
| <b>Net Incr(Decr) in Fund Balance</b> |                | <b>(535,323)</b> | <b>(773,284)</b> | <b>11,058</b>    | <b>(51,897)</b>  | <b>176,269</b>     | <b>(2,433,619)</b> | <b>(654,595)</b> | <b>(2,450)</b> | <b>0</b>      | <b>(47,742)</b>   | <b>270,685</b>    |
| <b>FUND BALANCE</b>                   |                |                  |                  |                  |                  |                    |                    |                  |                |               |                   |                   |
| <b>Beginning Fund Balance</b>         |                | <b>1,892,749</b> | <b>1,275,464</b> | <b>320,340</b>   | <b>312,741</b>   | <b>4,773,456</b>   | <b>6,865,929</b>   | <b>1,156,271</b> | <b>530,213</b> | <b>31,045</b> | <b>5,947,290</b>  | <b>2,357,200</b>  |
| Components of Fund Balance:           |                |                  |                  |                  |                  |                    |                    |                  |                |               |                   |                   |
| Audit Adjustment                      |                |                  |                  |                  |                  |                    |                    |                  |                |               | 0                 |                   |
| Revolving Cash                        |                | 0                | 0                | 0                | 0                | 0                  | 0                  | 0                | 0              | 0             | 0                 | 0                 |
| Stores                                |                | 0                | 0                | 0                | 210,333          | 0                  | 0                  | 0                | 0              | 0             | 0                 | 0                 |
| 3% Required Reserve                   |                | 0                | 0                | 0                | 0                | 0                  | 0                  | 0                | 0              | 0             | 0                 | 0                 |
| Reserved for COPS Repayment           |                | 0                | 0                | 0                | 0                | 0                  | 0                  | 0                | 0              | 0             | 0                 | 0                 |
| Cash w/Fiscal Agent                   |                |                  |                  |                  |                  | 0                  | 0                  | 0                | 0              | 0             | 1,900,000         | 0                 |
| Restricted Fund Balance               |                | 0                |                  | 0                | 0                | 0                  | 0                  | 0                | 0              | 0             | 0                 | 0                 |
| <b>Unappropriated Fund Balance</b>    |                | <b>1,357,426</b> | <b>502,180</b>   | <b>331,398</b>   | <b>50,511</b>    | <b>4,949,725</b>   | <b>4,432,310</b>   | <b>501,676</b>   | <b>527,763</b> | <b>31,045</b> | <b>5,899,548</b>  | <b>727,885</b>    |
| <b>Ending Fund Balance</b>            |                | <b>1,357,426</b> | <b>502,180</b>   | <b>331,398</b>   | <b>260,844</b>   | <b>4,949,725</b>   | <b>4,432,310</b>   | <b>501,676</b>   | <b>527,763</b> | <b>31,045</b> | <b>5,899,548</b>  | <b>2,627,885</b>  |