



Pajaro Valley Unified School District

Board of Trustees

Willie Yahiro, President
Kim De Serpa, Vice President
Dr. Lupe Rivas
Karen Osmundson
Leslie DeRose
Maria Orozco
Jeff Ursino

Superintendent

Dorma Baker

Superintendent's Cabinet

Chief Business Officer
Brett W. McFadden

Assistant Superintendents

Yida Noguera
Murry Schekman
Sharon Roddick

Director

Susan Perez

2013-2014 BUDGET ADOPTION

JULY 1, 2013

Financial Report

Pajaro Valley Unified School District

July Adoption, 2013-2014

TABLE OF CONTENTS

DISTRICT OVERVIEW

Superintendent's Message	1
Special Recognition	3
Map of District	5
PVUSD Board of Trustees 2013	7
Board of Trustees Areas (2012-2021)	9
2012-13 Fiscal and Facilities Advisory Committee	11
The District Cabinet Team	13
PVUSD Mission and Goals	15
Description of the District	17
Fingertip Facts about PVUSD	19
District Schools	21
The Budget Development Process	23
The Impact of Education Funding Reductions	25
Long-term Outlook	29
Major Components of the 2013-14 Budget	33
Student Demographics	37
Academic Achievement	39
Comprehensive Accountability Framework	41

BUDGET OVERVIEW

Budget and Fiscal Overview FY 2013-14	43
2013-14 General Fund (Fund 01)	47
Other	
Funds	
Charter School Special Revenue – Fund 09	59
Adult Education – Fund 11	59
Child Development – Fund 12	61
Food and Nutrition Services – Cafeteria Fund 13	61
Deferred Maintenance – Fund 14	62
General Obligation Bond - Fund 21	65
Capital Facilities – Fund 25	65
Self-Insurance – Fund 67	66
Retiree Benefit – Fund 71	66
Trust Scholarship – Fund 73	67
Conclusion	69

FTE COMPARISON – 2012-2013 vs. 2013-2014

General Fund Unrestricted	71
General Fund Restricted	73
Other	
Funds	75

FINANCIAL SUMMARIES

2012-2013 Estimated Actuals Summary	77
2012-2013 Estimated Actuals by Fund and Resource	79
2013-2014 July Adoption Summary	81
2013-2014 July Adoption by Fund and Resource	83
2014-2015 Proposed Budget by Fund and Resource	85
2015-2016 Proposed Budget by Fund and Resource	87

2012-2013 vs. 2013-2014 GENERAL UNRESTRICTED INCOME AND EXPENSE

General Fund by Program	89
General Fund by Object	91

2012-2013 vs. 2013-2014 GENERAL FUND RESTRICTED INCOME AND EXPENSE

By Program	
Transportation	99
Special Education	100
Federal Grants and Entitlements	101
State Grants and Entitlements	103
Local Grants and Entitlements	104
Restricted Maintenance	106
Community Day School	107
By Object	
Transportation	109
Special Education	110
Federal Grants and Entitlements	112
State Grants and Entitlements	118
Local Grants and Entitlements	121
Restricted Maintenance	126
Community Day School	128

**2012-2013 vs. 2013-2014 MISCELLANEOUS FUNDS INCOME AND
EXPENSE**

By Program

Fund 09 - Charter Schools Fund	129
Fund 11 - Adult Education Fund	130
Fund 12 - Child Development Fund	131
Fund 13 - Cafeteria Fund	132

**2012-2013 vs. 2013-2014 MISCELLANEOUS FUNDS INCOME AND
EXPENSE (cont)**

Fund 14 - Deferred Maintenance Fund	133
Fund 21 - Building Fund	134
Fund 25 - Capital Facilities Fund	135
Fund 35 - State School Building Fund-SB50	136
Fund 67 - Self-Insurance Fund	137
Fund 71 - Retiree Benefit Fund	138
Fund 73 - Foundation Trust Fund	139

By Object

Fund 09 - Charter Schools Fund	141
Fund 11 - Adult Education Fund	143
Fund 12 - Child Development Fund	146
Fund 13 - Cafeteria Fund	149
Fund 14 - Deferred Maintenance Fund	150
Fund 21 - Building Fund	151
Fund 25 - Capital Facilities Fund	154
Fund 35 - State School Building Fund-SB50	155
Fund 67 - Self-Insurance Fund	156
Fund 71 - Retiree Benefit Fund	157
Fund 73 - Foundation Trust Fund	158

**CALIFORNIA DEPARTMENT OF EDUCATION CRITERIA AND
STANDARDS REPORT**

161

Superintendent's Budget Message

Fiscal Year 2013-14

June 26, 2013

The district's 2013-14 June Budget embodies two historic transitions. First, it signifies that the district's fiscal health has finally stabilized and will begin, in what we hope to be, a sustained increase in revenues over the next several years. The end of *The Great Recession* and the passage of Proposition 30 mark the passage of five very challenging years for California's public education system. Second, this budget transitions the district from a 40-year state funding model into a new, untested "Local Control Funding Formula (LCFF)." The governor and state lawmakers had just reached a compromise on this formula when the district's budget went to print.

The district's fiscal outlook has moved from last year's theme of cautious optimism to one of solid optimism. Projections indicate that state revenues will grow over the next several years, resulting in increases to the state's Proposition 98 education funding guarantee and implementation of the LCFF. As the district's revenues begin to increase, the Board of Trustees is committed to making long-term, phased-in reinvestments to district programs and services.

The district's reinvestment plan is anchored on two fundamental principles:

Maximizing Student Achievement and Well-Being: In 2010, the Board of Trustees adopted the Comprehensive Accountability Framework (CAF). The CAF lays out the guiding criteria for the district's ongoing efforts to improve student achievement and well-being in a sustained manner. Decisions on how to allocate new revenues will be analyzed based on the principles outlined in the CAF. Above all, reinvestments must be student centered and based on sound, data-proven practices that result in ongoing academic achievement and well-being for all of our students. A copy of the CAF is available on the district's website (www.pvUSD.net).

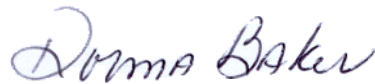
Fiscal Accountability: Economic data indicates state revenues will rise incrementally over the state's five-year projection. Ongoing revenue growth is predicated on the continued improvement in the state's economy. This is welcome news, but it also indicates that we will not be able to restore everything all at once. The recession occurred over five very long years; it will require several years to return to the pre-recession revenues of 2007-08. The district must remain fiscally responsible and accountable to taxpayers and the students/families we serve. This will require careful analysis, planning, and cooperation by all district stakeholders.

Over the past five years, the district has taken courageous steps to address unprecedented reductions and remain fiscally solvent while protecting core instructional programs. This has not been an easy task. All employees, schools, and programs have been adversely impacted in one measure or another. The district, like that of other school districts, sustained a 23 percent reduction in its ongoing revenues. This resulted in over \$18.5 million in ongoing spending reductions and no cost of living adjustments to offset inflationary cost increases over the past five years.

The last five years have not been an easy time for public education. Many other private and public sector agencies did not fare well, resulting in their demise. I am proud of the courage and commitment our district's leadership and employees displayed during this time of challenge. They remained committed to ensuring our students and families receive the very best educational services available. It is this commitment and dedication that forms the district's foundation for ongoing success.

It is for these reasons that my outlook and belief in our future success has never been stronger. I look forward to working with our board, staff, community, and stakeholders as we transition from a time of austerity to one of reinvestment and optimism.

Sincerely,

A handwritten signature in blue ink that reads "Dorma Baker". The signature is written in a cursive, flowing style.

Dorma Baker

Superintendent

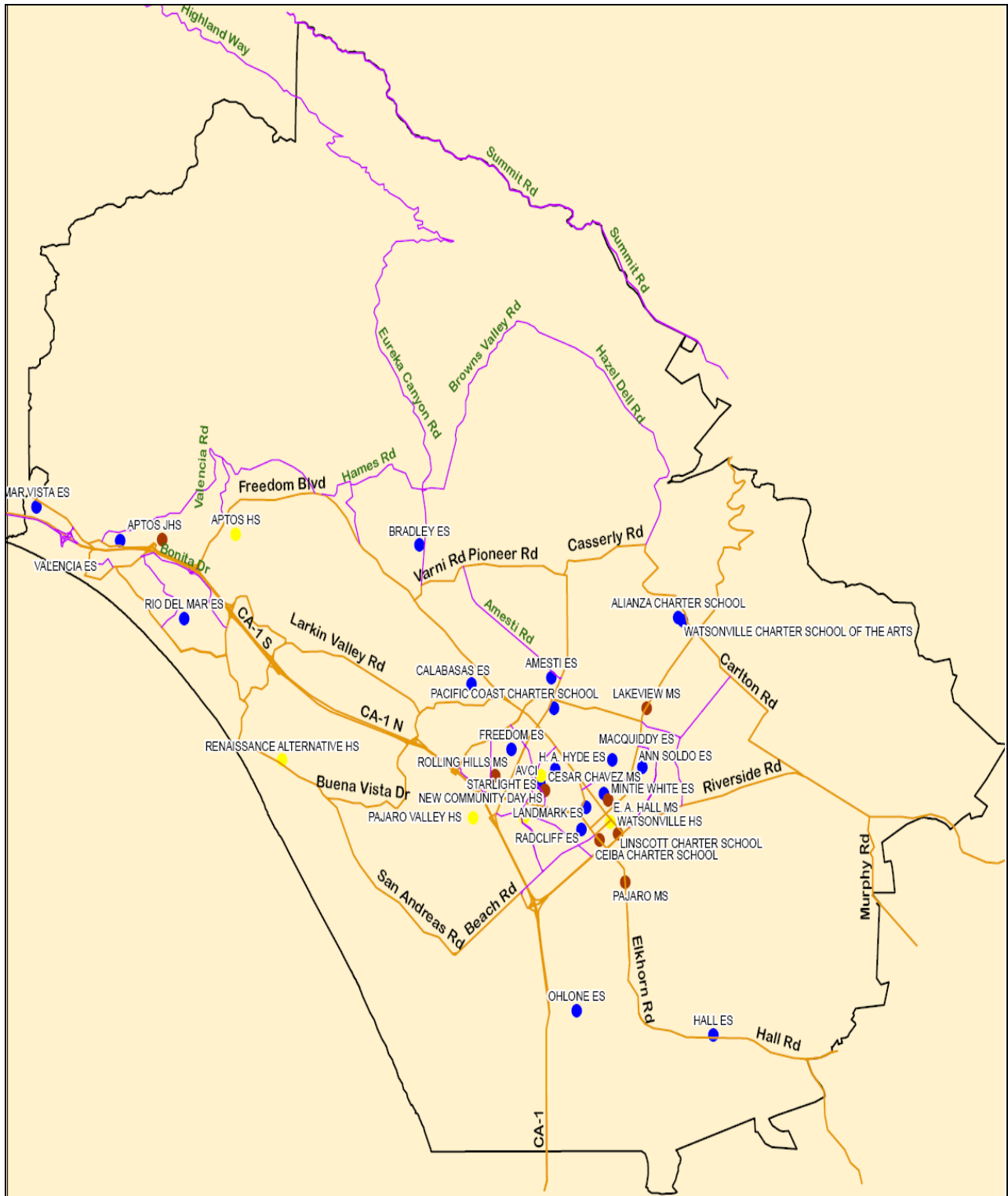
Special Recognition

The development of the district's annual budget is foremost, and always, a team effort. As the 2013-14 Budget went to print, district staff had already begun preparations for the transition to a LCFF model for 2013-14 and beyond. Timely completion of the district's 2013-14 July budget would not have been possible without the dedication and commitment of an outstanding team of professionals. They include:

- Brett W. McFadden, Chief Business Officer
- Helen Bellonzi, Director of Finance
- Richard Buse, Director of Purchasing and Safety
- Fiscal Services team members:
 - Christina Koda
 - Vickie Davis
 - Carmen Calderon
 - Catharine Griffen
 - Penney Colburn
- Kathy Fuentes, Administrative Assistant to the Chief Business Officer

Special recognition goes to these individuals for their dedication and long hours on behalf of the students, families, staff, and taxpayers of PVUSD.

Map of the District



Board of Trustees 2013-14



Willie Yahiro
President
Trustee Area IV
Southwestern Watsonville
willie_yahiro@pvusd.net



Kim De Serpa
Vice President/Clerk
Trustee Area I
Northern portion of PVUSD
Corralitos and Aptos areas
kim_deserpa@pvusd.net



Dr. Lupe Rivas
Trustee Area II
Eastern portion of PVUSD,
including Salsipuedes
lupe_rivas@pvusd.net



Karen Osmundson
Trustee Area III
North Monterey County area and the
southwestern area of Watsonville
karen_osmundson@pvusd.net



Leslie DeRose
Trustee Area V
Northwestern Watsonville and
some outer lying areas
leslie_derose@pvusd.net

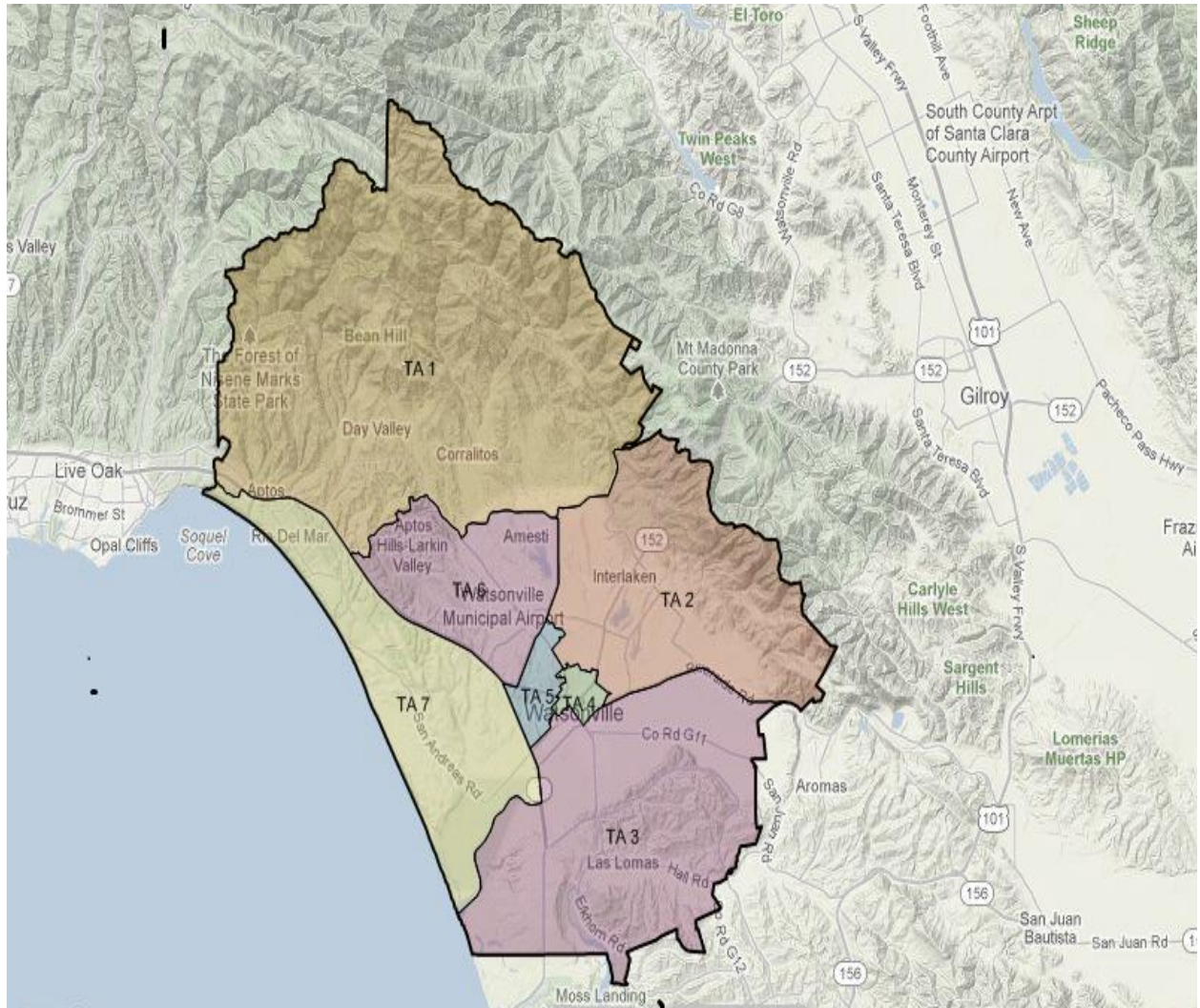


Maria Orozco
Trustee Area VI
Freedom Area
maria_orozco@pvusd.net



Jeff Ursino
Trustee Area VII
La Selva Beach and Rio Del Mar
jeffrey_ursino@pvusd.net

Trustee Areas (2012-2021)



Trustee Area 1: Kim DeSerpa, Vice President
Trustee Area 2: Dr. Lupe Rivas
Trustee Area 3: Karen Osmundson
Trustee Area 4: Willie Yahiro, President
Trustee Area 5: Leslie De Rose
Trustee Area 6: Maria Orozco
Trustee Area 7: Jeff Ursino

2012-13 Fiscal and Facilities Advisory Committee

Members of the Fiscal and Facilities Advisory Committee provide the Board of Trustees and district staff input and recommendations on major fiscal and school facility issues facing the district. Members of the committee represent parents, community members, employee organizations, and school/program administration throughout the district. Committee meetings are open to the public and occur on the third Monday of each month (except July and August) from 3:30 p.m. to 5 p.m. at the District Offices.

	Name	Affiliation	Department or Site
1	Brett McFadden	CBO	Business Services
2	Rick Mullikin	Director	Maintenance, Ops, & Facilities
3	Helen Bellonzi	Director	Finance
4	Murry Schekman	Assistant Superintendent	Secondary Education
5	Rich Puente	District Representative	Coordinator, At-risk Students
6	Francisco Rodriguez	PVFT President	PVFT Union (credential)
7	Jack Carroll	PVFT Chief Negotiator	Adult Education Teacher
8	Vacancy	PVFT	
9	Vacancy	PVFT	
10	Danny Zumaran	CSEA	Maintenance, Ops, & Facilities
11	Diana Martinez	CSEA	E. A. Hall Middle School
12	Vacancy	CSEA	
13	Vacancy	CSEA	
14	Sylvia Mendez	Principal, Elementary School	Ann Soldo Elementary
15	Brian Saxton	Principal, Middle School	Aptos Junior High School
16	Elaine Legorreta	Principal, High School	Watsonville High School
17	Michael Jones	Principal, Alternative Education	Alianza Charter School
18	Jim Abendschan	Community Member	Board Member, Aptos/La Selva Fire
19	Jenny Sarmiento	Community Member	PVPSA CEO
20	Rhea DeHart	Community Member	Retired Teacher, Former Board Member
21	Sharon Gray	Community Member	Former Board Member
22	Bill Beecher	Community Member	Community Activist
23	Andy Hartman	Community Member	Electrical Workers Union
24	Kevin Jeffery	Parent	Counsel to Granite Rock

The District Cabinet Team

Day to day operations and policy implementation are overseen by the district's superintendent of schools. The superintendent is appointed by an elected Board of Trustees and serves at its will. The superintendent serves the board and district as the chief executive officer of the entire school district. The superintendent's cabinet team is charged with overseeing various departments, programs, and issue areas on behalf of the superintendent and Board of Trustees.

The cabinet team includes:



Dorma Baker

Superintendent

Phone: (831) 786-2135

Fax: (831) 761-6010

dorma_baker@pvusd.net



Brett W. McFadden

Chief Business Officer

Phone: (831) 786-2140

Fax: (831) 728-8160

brett_mcfadden@pvusd.net



Murry Schekman

Assistant Superintendent

Secondary and Alternative

Education, Charter Schools, Adult

Ed, and Student Services

Phone: (831) 786-2395

Fax: (831) 728-6284

murry_schekman@pvusd.net



Yida Noguera

Assistant Superintendent

Elementary Education and
Support Services

Phone: (831) 786-2133

Fax: (831) 761-0334

yida_noguera@pvusd.net



Sharon Roddick

Assistant Superintendent

Human Resources

Phone: (831) 786-2145

Fax: (831) 761-6018

sharon_roddick@pvusd.net



Susan Perez

Director, Educational &

EL Services

Phone: (831) 786-2400

Fax: (831) 786-1317

susan_perez@pvusd.net



Pajaro Valley Unified School District

Mission and Goals

Adopted 2011

Mission statement:

The mission of the Pajaro Valley Unified School District is to educate and to support learners in reaching their highest potential. We prepare students to pursue successful futures and to make positive contributions to the community and the global society.

Goal #1:

Engage and sustain the trust, involvement and responsibility of all parents and community to promote collaborative programs which result in high levels of success for all students.

- a) Utilize the existing structure in the district to ensure effective communication throughout all geographic areas of our district.
- b) Ensure parents are notified throughout the year about all parent committees, and relevant meetings and events.
- c) Respond to parent requests and concerns in a consistent and timely manner.
- d) Reach out to local businesses, community organizations and local government agencies to promote advocacy and provide resources.

Goal #2:

Attract, hire, develop and retain an excellent professional staff throughout the district.

- a) Establish a program that recognizes and honors staff commitment to students and the school community.
- b) Work with community partners to advocate for affordable housing options for teachers and staff.
- c) All teachers will be highly qualified.
- d) All teachers will possess a CLAD or BCLAD certification.

Goal #3:

Provide academic challenges for all students. Support and maintain programs that are successful and help build new opportunities so we keep all students engaged in their learning.

- a) All students will meet or exceed Academic Performance Index (API) "growth targets" and expectations for "Adequate Yearly Progress" (AYP) including expectations for subgroup progress.

- b) All curriculums will be standards-based, designed in collaboration with teachers, consistent across the district, designed to produce results that will challenge each student at his or her academic level.
- c) Implement procedures to ensure that all PVUSD students pass the California High School Exit Exam, including appropriate early alerts to students and their parents, intervention steps, and documentation of services offered and those accepted.
- d) Seek out programs and community resources to expand learning opportunities for students in the areas of the arts, science, career technical education, and technology. Assure assignment of district management staff to effectively coordinate these programs.

Goal #4:

Maintain a balanced budget while effectively maximizing all resources to fulfill educational priorities.

- a) Increase employee compensation to the top 10 percent of surrounding districts while maintaining fiscal responsibility.
- b) Form a Facilities Committee to anticipate and accommodate enrollment growth, including strategic planning for new schools and configurations.

Goal #5:

Ensure that all schools provide a safe, healthy and positive school environment for students and staff.

- a) Maintain an outstanding level of cleanliness and repair at all facilities.
- b) Promote a strict adherence and consistency in regards to safety, discipline and behavioral policies.
- c) Ensure adherence to and implementation of anti-harassment policy and AB 537.

Goal #6:

Provide a consistent and strategic program to achieve the goal of English acquisition, as measured by a transition from Limited English Proficient (LEP) to Fluent English Proficient (FEP) in 1 to 6 years from entry into the English learner program with a sense of urgency, to assure that students have the opportunity to be academically successful.

- a) Implement the English Language Master Plan, evaluating progress annually with report to the Board, and updating the plan as necessary.
- b) Provide extra support programs for students who don't reclassify from LEP to FEP in 3 to 6 years, with special attention given to helping students make the transition from elementary to middle school, and middle to high school.

Description of the District

Updated June 2013

The Pajaro Valley Unified School District was unified in 1964 under the laws of the State of California. The district is the largest school district in Santa Cruz County in terms of enrollment and geographic area. The district's jurisdiction encompasses over 150 square miles spanning two counties from Santa Cruz County in the north to the northern portions of Monterey County in the south. The district serves the cities and communities of Aptos, Corralitos, Freedom, Pajaro, La Selva Beach, Las Lomas/Royal Oaks, and Watsonville.

The district is governed by a locally elected, seven-member Board of Trustees. Each trustee represents a specific trustee area within the district's jurisdictional boundaries. These areas are redrawn according to census data every 10 years. Trustee areas were redrawn in 2012 as a result of the 2010 National Census. The board appoints a superintendent, acting as the district's chief executive officer to oversee district operations and implement board approved policies.

More than 20,000 K-12 students attend the district's 16 elementary schools, six middle schools, three high schools, six charter schools, and three alternative schools. The district also includes 19 children centers, an adult education school, migrant education and Head Start centers, and other special services. The district's enrollment places it among the 100 largest school districts in the state. PVUSD employs approximately 2,039 full-time and part-time employees, making it one of the region's largest employers.

Nestled in the Pajaro Valley, whose economy is primarily agricultural, a significant percentage of the district's student population is classified as migrant under federal and state law. English learners comprise 68.5 percent of the student population. Hispanics represent the largest ethnic group in the district with 15,908 students enrolled.

The district's 2013-14 General Fund budget expenditures are projected to be more than \$175 million. The district's budget also includes a number of other restricted funds including adult education, food and nutrition services (cafeteria), child development, migrant education, charter schools, and capital facilities. Restricted funds can only be spent on items prescribed according to specific state and federal program requirements. When all funds are added up, the district oversees a total budget of over \$254 million in expenditures.

In November 2012, district voters overwhelmingly approved the district's Measure L School Bond. The bond program will provide \$150 million to modernize and complete school facilities and install 21st century instructional technology district wide over the next eight years.

Visit the district website at www.pvUSD.net for more information.

Fingertip Facts about PVUSD

(Data from FY 2012-13)

General information: Enrollment, ADA, school sites, etc.

Total enrollment (includes all charter schools)	20,001
Revenue limit Ave. Daily Attendance (ADA)	17,241
Number of School Sites	33
Elementary Schools	16
Middle Schools	6
High Schools	5
Charter Schools	6
Adult Schools	1
Children Centers	12
Average Class Size (Composite)	
Average Class Size, Grades K-3	28
Average Class Size, Grades 4-6	31
Average Class Size, Grades 7-8	30
Average Class Size, Grades 9-12	30

Staffing: Teachers, classified personnel, administrators

Total # of district personnel (full and part time)		2,039
Teachers		1,100
Classified employees		800
Total certificated administrators		111
Principals and asst. principals	48	
Coordinators of site academics	15	
Total number of classified management		28
Total district and site administrators (all)		139

Income and expenditures

Total General Fund income and sources	\$170,206,082
Total General Fund expenses and other uses	\$173,599,401
Revenue limit per ADA (deficited)	\$5,211.84
Total teacher salaries	\$49,030,823
Average teacher salary	\$60,927
Average contribution to health and welfare benefits	\$18,913
California Lottery income as percentage of revenue	1.85%
Income received from the California Lottery	\$3,146,923

District Schools

Elementary Schools	Enrollment (12-13)
Amesti	641
Ann Soldo	704
Bradley	532
Calabasas	628
Freedom	624
Hall	570
H.A. Hyde	619
Landmark	627
MacQuiddy	682
Mar Vista	446
Mintie White	630
Ohlone	523
Radcliff	544
Rio Del Mar	588
Starlight	647
Valencia	540
TOTAL ELEMENTARY SCHOOLS	9,545

Middle Schools	Enrollment
Aptos Junior	740
Cesar Chavez	545
E.A. Hall	560
Lakeview	671
Pajaro	417
Rolling Hills	584
TOTAL MIDDLE SCHOOLS	3,517

High Schools	Enrollment
Aptos High	1,349
Pajaro Valley High	1,452
Watsonville High	1,997
New School	32
Renaissance	199
TOTAL HIGH SCHOOLS	5,029

Total K-12 Enrollment	18,091
------------------------------	---------------

Charter Schools	Enrollment
Alianza Charter (K-8)	652
Linscott Charter (K-8)	272
Watsonville Charter Sch. of Arts (K-6)	261
Pacific Coast Charter (K-12)	259
AVCI Acad. Vocational Charter (9-12)	71
CEIBA Charter (6-8)	395
TOTAL CHARTER SCHOOLS	1,910

Total All Schools Enrollment	20,001
-------------------------------------	---------------

The Budget Development Process

All California school districts must follow a basic process for budget adoption and interim review over the course of a fiscal year. This process is spelled out and mandated in the California Education Code. The table below describes the process.

AB 1200/2756 Budget Development Process	
<u>Budget action:</u>	<u>Board adoption date:</u>
Adopted budget goes into effect	July 1
Unaudited actuals (fiscal activity through year end)	By September 15
Annual independent audit of prior year budget	Board review in Jan/Feb
1 st Interim Report (activity through Oct. 31)	By December 15
2 nd Interim Report (activity through January 31)	By March 15
3 rd Interim Report (activity through June 30) of Ed. (COE)	If required by County Office
July budget adoption	No later than June 30

Districts are required to adopt a balanced budget by July 1, regardless of whether the state has adopted its budget or not. If no state budget is in place at the time of district budget adoption, districts must submit a revised budget no later than 45 days after enactment of the state budget.

Multi-year projections

School district budgets and interim reports must contain a three-year fiscal projection – current fiscal year, plus the next two. This fiscal projection must display major revenues and expenditures detailing how districts will meet their minimum obligations over the course of three fiscal years. The first and second interim reports are intended to be fiscal barometers for districts’ fiscal activity and health during the fiscal year. County offices of education provide districts guidance regarding multi-year revenues, expenditures, and general assumptions. These projections are subject to review and comment per statute.

County office review and oversight

Under state law, county offices of education are responsible for the fiscal oversight of districts within their jurisdiction. County offices are authorized to approve, recommend revisions, or

disapprove district budgets and interim reports. County offices utilize state adopted fiscal criteria and standards when reviewing district budget reports. This review is also influenced by state budgetary events, such as the governor's January budget proposal, May budget revision, and final adoption of the annual state budget. County offices coordinate their review strategies and issue a "common message" statewide to school districts in order to provide uniformity in this process.

Per agreement established when the district unified in 1964, the Santa Cruz COE is charged by state law to provide fiscal oversight to the district. The district's fiscal reports and budgets are subject to review and approval by this agency.

Fiscal certification

Per the Education Code, COEs "shall" review and issue a certification of all school district budgets and interim reports. The law requires county offices to issue specific findings per the following:

- District July budget adoption – positive certification, conditional, or disapprove
- First and second interim reports – positive, qualified, negative
 - *Positive* – the district can meet its minimum obligations over the three-year forecast
 - *Qualified* – the district may not be able to meet its obligations over the three-year forecast
 - *Negative* – the district will not be able to meet its obligations over the three-year forecast

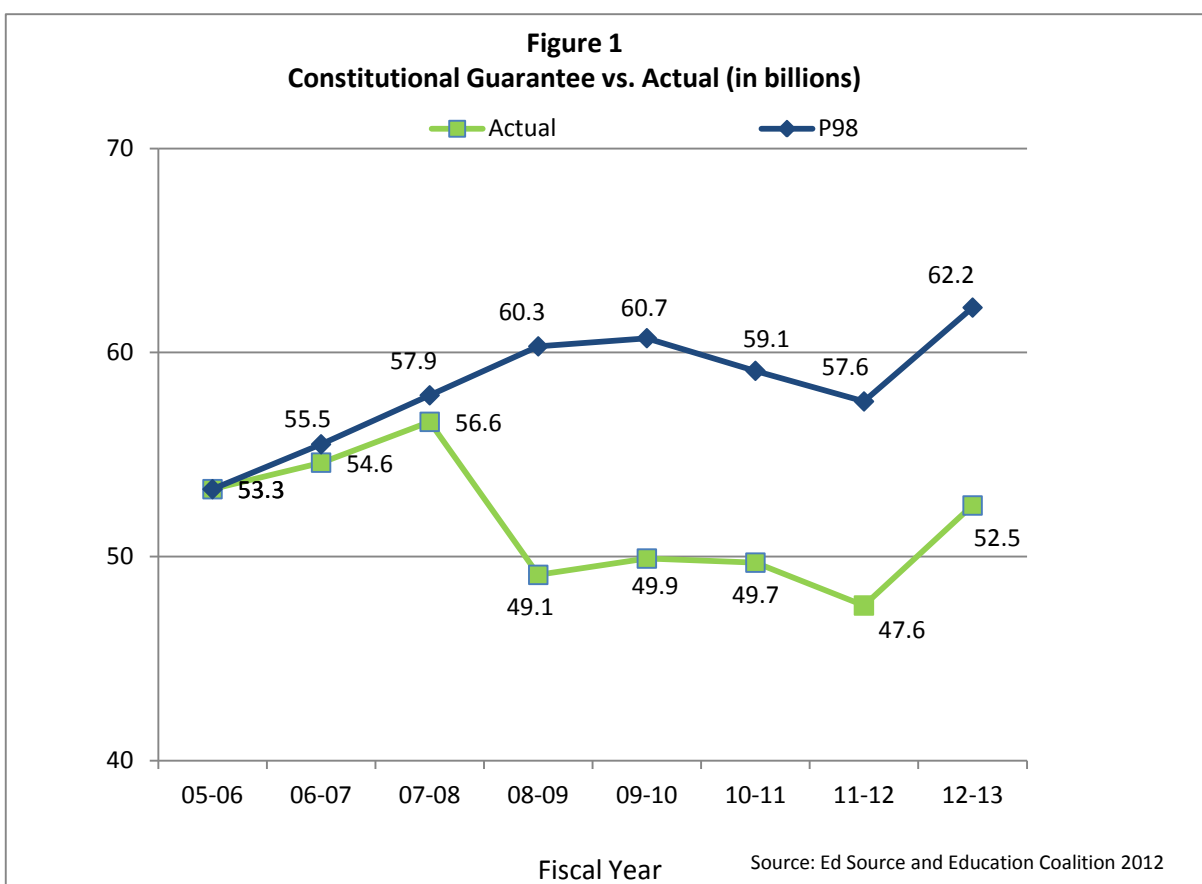
County offices are authorized to require a district to adopt a fiscal stabilization plan to address current and out-year fiscal shortfalls if its July budget is disapproved, or if a district's first or second interim reports are qualified or negative. County offices will most often work with district boards and staff prior to initiating a fiscal intervention. Current law states that county offices "shall" execute these oversight functions in order to protect districts' ongoing fiscal integrity. These functions and any related oversight actions by a county office are not discretionary.

The Impact of Education Funding Reductions

School district funding is largely dictated by policies established by the governor and state legislature. In November 1988, California voters approved Proposition 98 establishing a minimum funding guarantee for K-14 public education. Overall Proposition 98 funding is determined each fiscal year via a set of complex formulas. These formulas closely track with statewide per capita personal income levels and revenues. As such, the Proposition 98 minimum guarantee will fluctuate up and down according to economic conditions impacting the state and nation as a whole.

The “Great Recession” and state education funding

In 2007, the nation entered into the worst economic downturn since the Great Depression of the 1930s. The *Great Recession*, as it has been labeled, resulted in significant declines to California’s tax revenues beginning in 2007-08. As a result, the state initiated a series of unprecedented funding reductions to California’s public education system. Figure 1 below shows the dramatic decreases in state education funding (Proposition 98) since 2005-06.



Reductions to K-14 funding have been the largest the system has had to sustain in the state's history. The result has been widespread program reductions, dramatic increases in class sizes, teacher and classified personnel layoffs, and reduced instructional days throughout California. No district has been immune from the effects of the state's fiscal crisis.

School district revenue sources

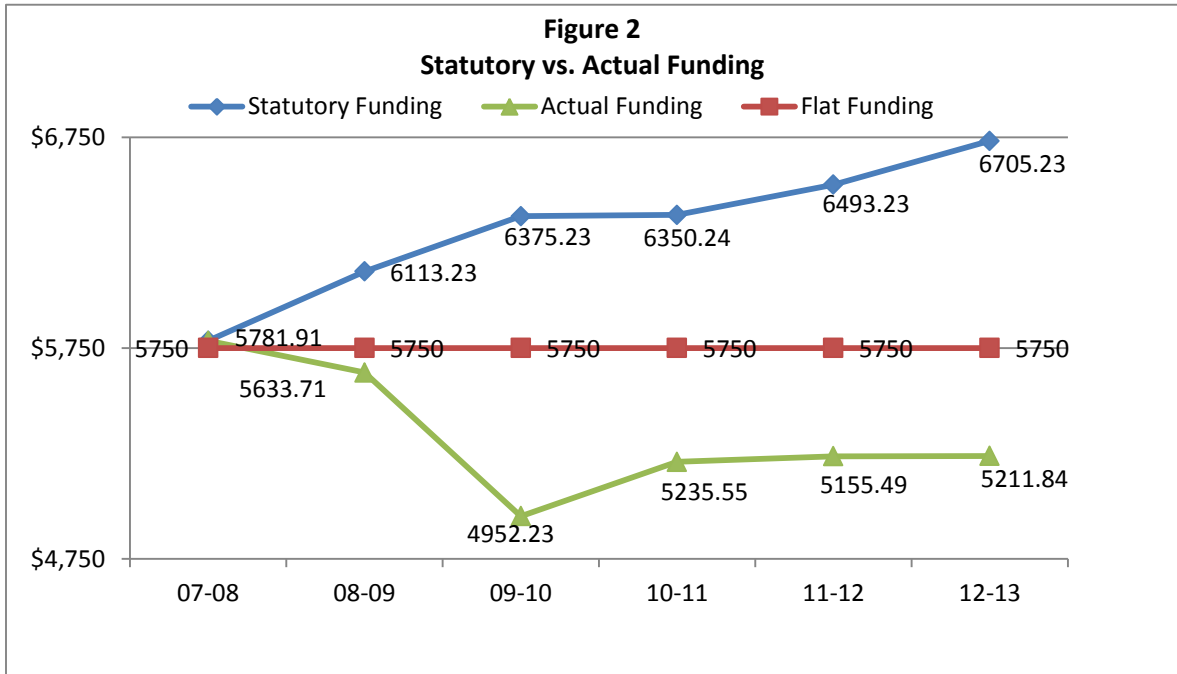
California's school finance system is a patchwork of laws, regulations, and programs that have been developed over the past 40 years. The system is driven largely by way of formulas for general purpose and specified funding. It is a complicated and byzantine structure that is often grounded in historical precedent rather than sound policy directives that serve students based on their needs. The next section outlines the likelihood of a new education funding model under consideration by state policy leaders.

Under the current state funding model, school districts typically receive revenues from two primary sources: revenue limit and categorical programs. Revenue limit funding is for general purpose expenditures, such as employee salaries, health/welfare benefits, general operations, and maintenance. Revenue limit revenues are allocated on an average daily attendance (ADA) basis for each student enrolled in the district. The other main revenue source is from state and federal categorical programs. Categorical program funding is allocated to school districts based on prescribed requirements for each program. These often include the percentage of students qualifying for federal free and reduced lunch programs. Funding from categorical sources must be spent according to the requirements for the program in which it came.

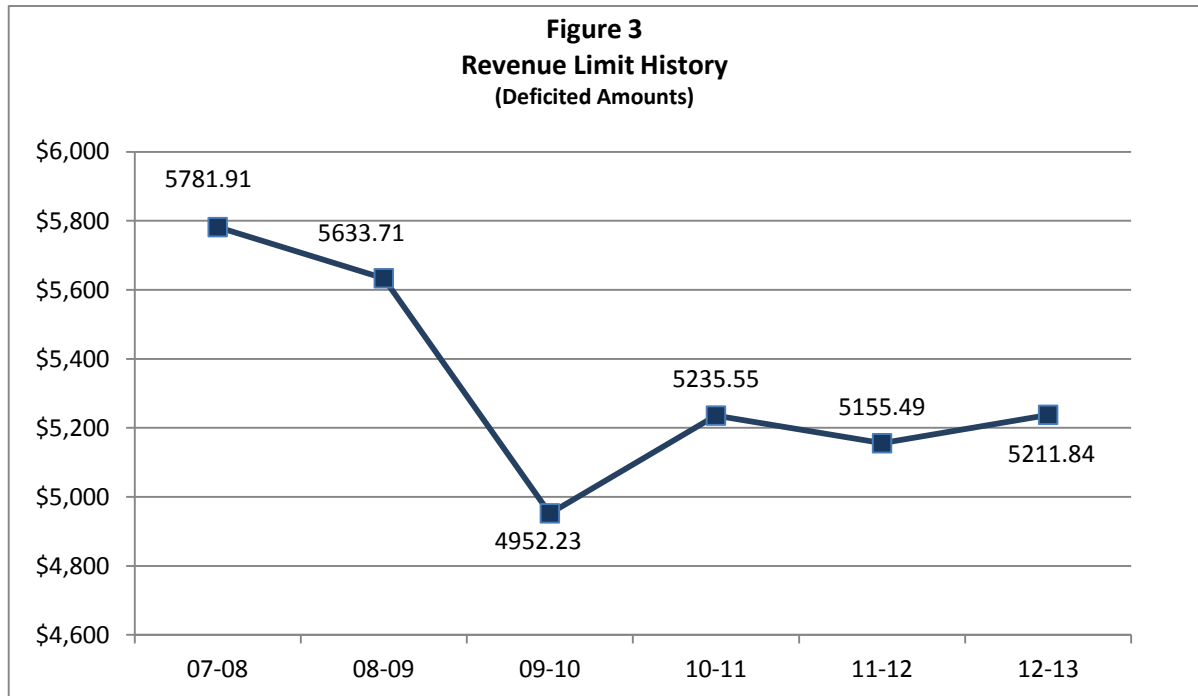
Revenue and program reductions

Like all school districts in the state, the district has been significantly affected by the state's fiscal crisis and unprecedented reductions to public education funding. Since 2007-08, the district has implemented over \$18.5 million in ongoing and one-time spending reductions. State funding reductions have decreased the district's funded student revenue limit by \$1,493.39. This is 22 percent lower than where it should be. State cuts have forced the district to implement three fiscal stabilization plans over a five-year period. In addition, cuts created additional challenges to meeting state and federal academic targets. These targets increased exponentially each year while state funding was reduced at unprecedented rates.

Figure 2 compares the district's funded revenue limit (i.e., deficated) against what it should have received absent state budget cuts. The discrepancy between the two amounts is the greatest at any time in modern history.



State reductions to the district's revenue limit have been dramatic. The district's revenue limit is now close to the same amount it was in 2005-06 – essentially eliminating seven years of revenue growth. Figure 3 below displays the district's per ADA revenue limit history over the past six fiscal years.



The district's revenue limit and state categorical programs have not received a statutory cost of living allowance (COLA) since 2007-08. A majority of the district's state categorical funding was reduced by approximately 20 percent in 2008-09 and 2009-10. The district's state categorical programs, absent special education, economic impact aid, and several other programs, remain funded at their 2007-08 base levels.

Five years of no COLAs

The absence of COLA increases, along with actual reductions, resulted in the district having to cover increases to its fixed costs from its ending balance reserves. Like a typical household, the district's normal operating costs have gone up since 2007-08. These cost increases have included step and column salary increases for employees (negotiated with employee unions), employee health benefits, gas, food, and utilities among others. Multi-year fiscal projections (based on a traditional funding formula) indicate this situation will continue to create ongoing fiscal challenges for the district thru 2014-15 absent increased revenues or further program reductions.

Budget reductions

State revenue reductions in 2008-09 and 2009-10 forced the district to implement a series of sweeping program and service cuts impacting all aspects of the district's instructional and operational programs. These included, but were not limited to:

- Implementing three rounds of layoffs impacting administrators, teachers, and classified personnel
- Reducing the instructional year by five days (as allowed by law) in 2010-11 and implementing corresponding furlough days for all employees
- Raising class sizes to the contractual maximums in all grades
- Reducing management positions – assistant principals, managers, district office personnel
- Eliminating student enrichment and intervention programs
- Decreasing funds for facility maintenance and grounds projects/personnel
- Reducing student support and adult education services
- Reducing home-to-school transportation services

Long-term Outlook

After five very long and challenging years, it appears that the district's financial condition has stabilized and could witness sustained increases over its multi-year projection. This is due to internal and external factors outlined below.

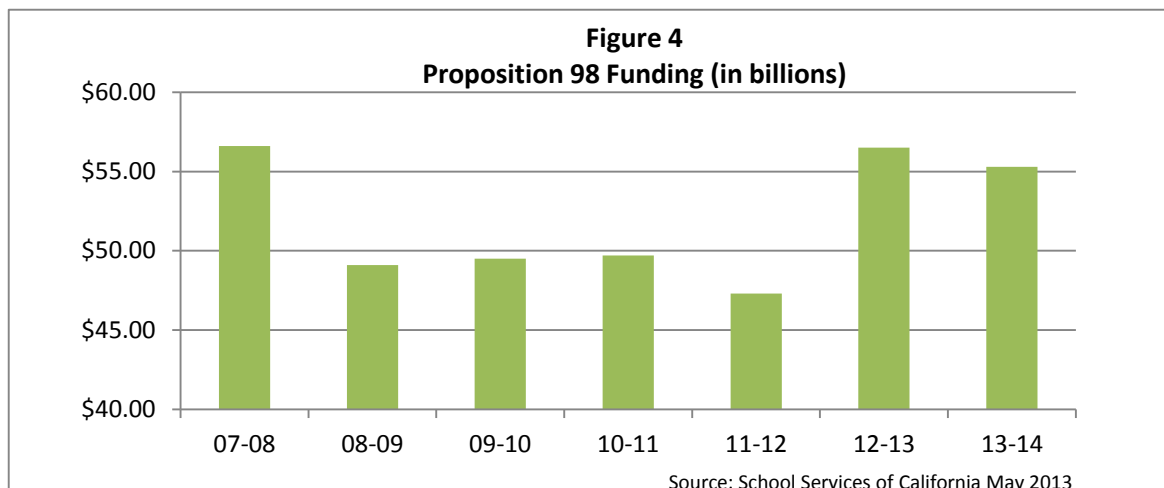
Sound fiscal strategy

Over the course of the recession, the Board of Trustees exercised sound and proactive fiscal policy. This was despite five years of unprecedented state budget reductions and no COLA increases. The board responded decisively by enacting three fiscal stabilization plans that included significant personnel and programmatic reductions. These courageous actions helped to maintain the district's fiscal solvency and protect core instructional programs during the worst of the crisis.

As a result, the district is in a much better fiscal situation than comparable school districts, and most other public sector agencies. The district has strong reserves allowing it to begin making reinvestments to its instructional and operational programs earlier, and with more earnest, than many other school districts in the region.

State fiscal picture improving

With the state's fiscal condition improving, the district is in line to receive proportionate increases in Proposition 98 state education funding. The passage of Proposition 30 in November 2012 helped to stabilize the state's revenues and avoid draconian reductions to public education programs. In addition, the state has finally begun to climb out of the recession. State revenues are projected to increase slowly, but steadily, over the next five years. Since the Proposition 98 education funding guarantee is closely aligned to per capita personal income levels, education funding is projected to increase steadily over the same forecast period. Figure 4 below displays Proposition 98 funding since 2007-08.



Although statewide indicators look positive, the district will continue to be indirectly impacted by local economic conditions. Economic recovery in the Watsonville area lags behind that of other areas of the state. The city and outlining areas continue to struggle with high unemployment (estimated at 22 percent as of early 2013), limited economic development, and high poverty levels. These factors create challenges associated with serving students, adults, and families impacted by these local socio-economic conditions.

Early restorations

The district's proactive fiscal strategy has allowed it to make key restorations prior to 2013-14. Early program restorations have included:

- Early restoration of five instructional days and elimination of furloughs (2011-12)
- Securing ongoing funding for library media technicians in elementary and middle schools (2012-13)
- Restoring after-school sports for middle school grades (2012-13)
- One-time funding for Aptos area schools instructional technology upgrades (2011-12)
- Funded additional professional development and intervention services for at-risk students (ongoing)
- Restored portions of the summer school program and implemented a new instructional program for summer school students (2011-12)

Protecting employee salaries and benefits

The district also worked to protect employee salaries and benefit levels during the recession. The district continued to fund step and column salary increases pursuant to current contracts with both employee unions. Unlike other districts, PVUSD did not implement salary schedule rollbacks during the fiscal crisis. As mentioned above, it was able to eliminate furloughs and restore employee salaries one year earlier than expected.

Perhaps most significant is the fact that the district maintained employee health benefit levels despite sizeable yearly increases during the fiscal crisis. The district provides generous health benefits to its employees. Contrary to most school districts and public agencies, the district has no health benefit cap. Employees provide a \$200 deductible for health care service each year. After that, the district provides almost 100 percent of health benefit coverage for employees. Health benefit costs average more than \$18,000 per full-time employee. The chart below outlines the district's health benefit cost increases over the past six fiscal years.

Table 1
Annual employee Health and Welfare
Cost increases

07-08	14%
08-09	12%
09-10	5%
10-11	10%
11-12	10%
12-13	6%

The district covered 100 percent of these annual health benefit increases. Employees maintained the same coverage and services. Employee health and welfare benefits now constitute more than 30 percent of General Fund expenditures. Prior to fiscal year 2012-13, they were the fastest growing portion of the district's General Fund costs.

In 2012-13, district leadership selected a new health care consultant (Alliant Insurance Services) and began a comprehensive review of the district's employee benefit program. At the consultant's recommendation, the district has implemented a number of vendor and program changes resulting in a zero percent estimated increase in health benefit costs for 2013-14. The district has no records of a zero percent increase occurring for employee health benefits in the past 25 years.

Changes made to employee health and welfare benefit programs resulted in greater efficiencies with no decrease in employee benefit levels. As a result, the district was able to implement a package of preventative health benefit increases one year early. In 2013-14, district staff will work with union representatives to move the district into a more comprehensive health care network that will provide employees greater options for health care services.

A new funding model for 2013-14

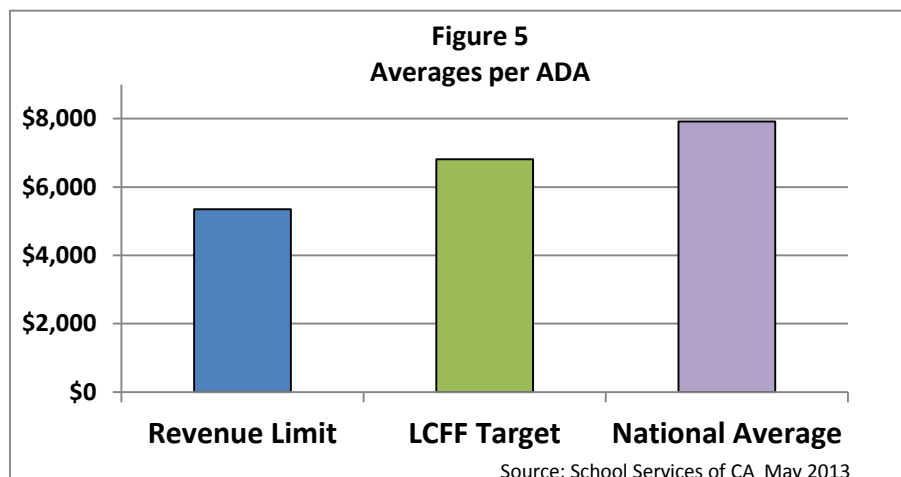
In January 2013, Governor Brown proposed a new school finance model called the Local Control Funding Formula (LCFF). As proposed, the LCFF is the most sweeping change to school finance in more than 40 years. The elements of the final LCFF had just been agreed to in Sacramento when this document went to print. Although final details are emerging, it appears that the district will implement this new funding model in 2013-14. The model will include annual per ADA revenue increases over an eight-year period. At the end of this period, the district will reach a per ADA target amount determined pursuant to the LCFF formula.

The district will begin the transition process necessary to implement the LCFF according to statutory guidelines. Districts will likely be required to develop a local control accountability plan detailing how they will implement the LCFF and adhere to its provisions. District staff will outline the district's implementation of the LCFF via that document. The accountability plan will be subject to public input, review, and board adoption in public session.

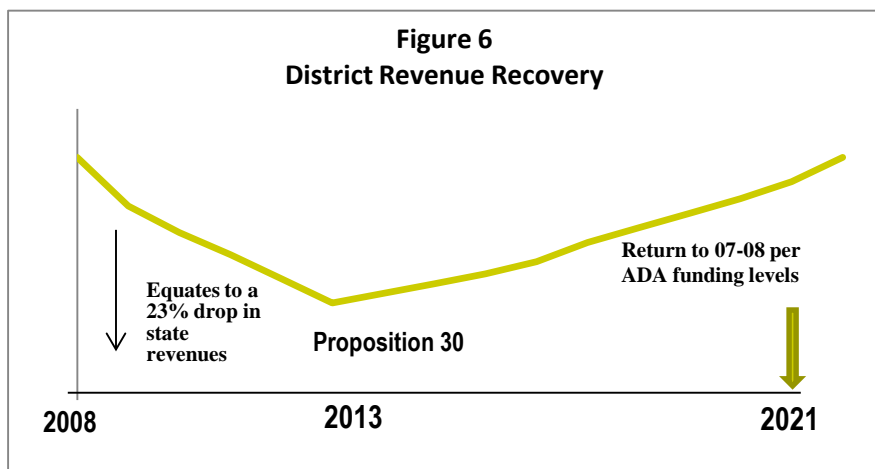
Recovery will take time

The district's fiscal recovery will take time. The long-term effects of the recession will require several years to overcome. The district will not be able to restore everything all at once. Under the LCFF, district revenues are projected to grow incrementally over an eight-year period. It is important to note that revenues will return to levels near where districts were funded by the state in 2007-08.

District revenues will indeed increase annually, but overall state investment in public education will continue to remain below nationwide averages. The proposed LCFF target base grant remains approximately \$1,000 lower than the level necessary to bring California school funding to the average amount per student provided by other states. On top of that, it will take eight years to reach complete base grant levels under the LCFF. Figure 5 displays this discrepancy.



Recovery and reinvestment into district staff and programs will come in phases. Phase one of the district's reinvestment strategy is outlined in the next section. Figure 6 below displays the district's projected recovery under the LCFF.



Major Components of the 2013-14 Budget

Phase 1 Reinvestment Plan

The 2013-14 budget is a reflection of the district's core values and policy priorities as established by the Board of Trustees. A number of factors and assumptions are utilized to develop the district's annual budget. These include projected student enrollment, staffing, policy initiatives, and state education funding. The largest of these factors is the General Fund revenue projection created by the projection of state finances and related revenue and expenditure assumptions for 2013-14.

On-time state budget

School districts' annual budgets are heavily reliant and influenced by data, formulas, and policies enacted in the state budget. This year, the state legislature adopted its 2013-14 budget on time, but the governor had not signed it at the time the district's budget went to print. Consequently, a significant portion of budget and corresponding trailer bills remain to be analyzed for possible budget year modifications. The district is required by law to adopt a budget no later than June 30 each year.

Fortunately, this is a common occurrence. Staff will present necessary modifications to the board later in the fiscal year. In addition, 2013-14 will be a transition year whereby the district will move from the traditional funding model into the LCFF. The board will be required to review and adopt a Local Control Accountability Plan tied to LCFF implementation no later than July 1, 2014. Budget modifications necessary to implement the LCFF will be detailed in that board-approved plan.

Phase 1 reinvestment plan

Prior to final adoption of the LCFF, the board and district governance team began planning for its eventual implementation and corresponding revenue increases. The district identified a package of reinvestments that would have immediate and ongoing benefits to student achievement and well-being. The reinvestment strategy will focus on three areas:

- Enhancing student achievement and well being: Student achievement and success is the district's top priority. PVUSD students must be prepared to compete and succeed in the global society. The Board of Trustees will analyze and implement programs, services, and policies that enhance student achievement for all students in the district.
- Recruitment and retention of highly qualified employees: Highly qualified employees are critical to the long term success of the district. When compared to other selected

districts, PVUSD's salaries are typically in the bottom third for classified, certificated, and management positions alike. This has begun to have negative effects on the district's ability to attract and retain highly qualified personnel. The district has identified this issue as a high priority.

- Reinvestment in critical positions/programs: There are positions and programs that were cut and/or reduced during the recession that play critical roles in student achievement and safety. These include class-size reduction, athletic positions, arts/music, counseling, adult education, etc. The Board of Trustees will identify reinvestments that will have immediate and long lasting impacts to the instructional program.

Utilizing the three areas as criteria, the board adopted a set of "phase one" policy priorities and directed that they be implemented in 2013-14. Table 2 outlines Phase 1:

Table 2
Phase 1 Reinvestment Plan

Item	Estimated cost
Recruitment and retention	
Salary increase – 4 percent - all employees	
Certificated employees*	2,535,437
Classified employees	1,018,859
Management and confidential	479,637
Speech Language Pathologist recruitment incentive*	112,027
Classified employee classification study (phase 1)	79,041
Reinvestment in positions/programs	
Middle school counselors	194,914
HS custodians - one addition at each high school	175,500
Restore elementary office assistant IIIs to full time	550,062
Student Achievement	
Class-size Reduction (Kinder or 1st Grade) 24:1	1,360,000
Common Core/Prep Time*	1,912,000
Restore Athletic Coach Stipend	609,297
Activities Directors – 3 high schools	184,776
Total	9,211,550

***NOTE:** Areas with an asterisk remain subject to collective bargaining negotiations with the teachers union. Agreement had not been reached on these items at the time the budget went to print. The district had reached agreement for a salary increase with its classified employee union. The district is not required to bargain for position and program implementation, and is moving ahead with those reinvestments in the fiscal year.

The 2013-14 budget does not, therefore, include the four percent salary increase for certificated, non-management employees or the speech language pathologist recruitment incentive. All other Phase 1 items have been included.

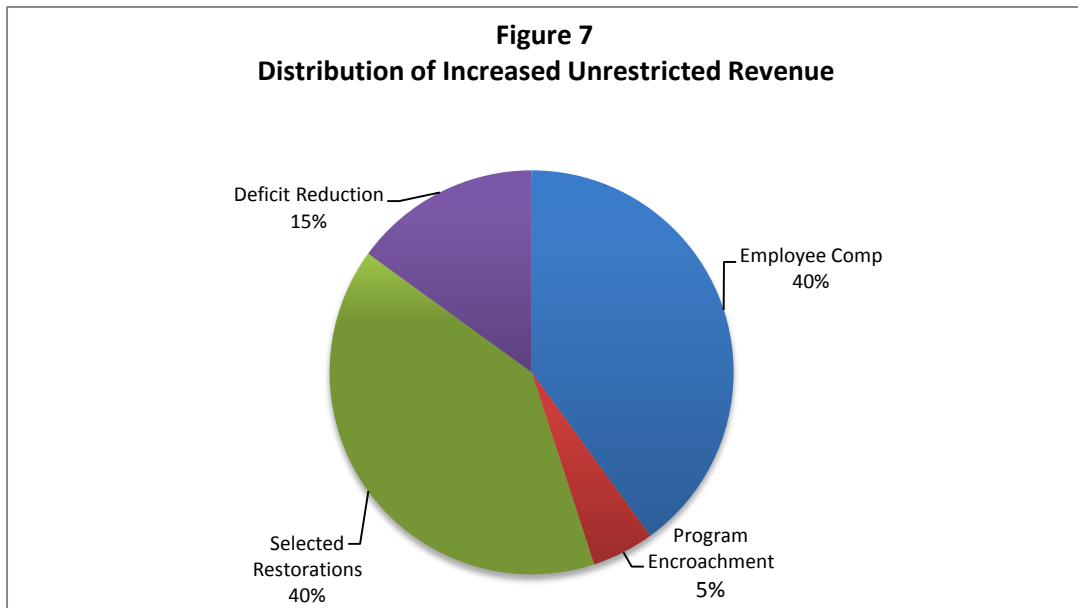
Other spending

In addition to the items outlined above, general and other major fund spending will remain, for the most part, status quo from 2012-13 into 2013-14. This reflects the stabilization of state funding and the required transition into the LCFF. Implementation of the LCFF will require district leadership to develop subsequent budgets that are aligned to the district instructional program goals. District staff will analyze all areas of the district's program spending to determine necessary allocations to meet LCFF accountability requirements, as well as overall operational requirements districtwide.

Long-term strategy

District leadership will begin implementation of the LCFF in 2013-14. The state will require the district to develop a long-term implementation and accountability plan. In addition, the district will need to address its structural imbalance between revenues and expenditures. Due to state budget reductions and no COLAs, the district has been deficit spending the past three fiscal years. The district's reserves have bridged this funding gap. Future revenue increases associated with the LCFF should be sufficient to successfully address deficit spending. However, this will require a portion of new revenues to be dedicated to deficit reduction over the next couple of years. Reinvestments in positions and personnel will need to be balanced against the need to bring the district's fiscal position back into balance.

Figure 7 outlines a possible strategy for future unrestricted revenue allocation. Final percentages and overall distribution will be subject to approval by the board of trustees.



Student Demographics

Academic excellence and student well-being is PVUSD's top priority. Even in the midst of the worst economic downturn and corresponding reductions to state education funding, the district remains committed to maintaining and improving the quality of its instructional programs. The Board of Trustees has set high standards and district goals to achieve continuous improvement in student achievement among all student sub-groups.

Student demographics

The district has a diverse student population. The district's total enrollment is more than 20,001 students based on 2012-13 data reported to the state. The most recent student demographic data is from 2011-12. It shows student ethnic make-up to be 79.8 percent Hispanic or Latino; 17.1 percent White; 0.5 percent African-American; 1.0 percent Filipino; 0.9 percent Asian; and 0.7 percent other. Table 3 below compares the district's demographic make-up against state and countywide estimates.

Table 3
Enrollment by Ethnicity
Pajaro Valley Unified Compared to County and State
(Data from 2011-12 CBEDs)

	<i>Hispanic</i>		<i>White</i>		<i>Other</i>	
<i>PVUSD</i>	<i>15,908</i>	<i>79.8%</i>	<i>3,407</i>	<i>17.1%</i>	<i>608</i>	<i>3.1%</i>
<i>Santa Cruz Co.</i>	<i>21,356</i>	<i>54.3%</i>	<i>14,981</i>	<i>38.1%</i>	<i>2,997</i>	<i>7.6%</i>
<i>California</i>	<i>3,236,942</i>	<i>52.0%</i>	<i>1,626,507</i>	<i>26.1%</i>	<i>1,357,544</i>	<i>21.8%</i>

Based on the 2011-12 demographic data, approximately 70.1 percent of our students were classified as economically disadvantaged and 68.5 percent were classified as English learners. Tables 4 and 5 compare this data against similar data from Santa Cruz County and the state.

Table 4
Free and Reduced Lunch
Pajaro Valley Unified Compared to County and State
(2011-12 CBEDs)

	Enrollment	Free and Reduced Lunch	
PVUSD	19,923	13,538	68.0%
Santa Cruz Co.	39,334	19,976	50.8%
California	6,220,993	3,685,755	59.2%

Table 5
English Language Learners
Pajaro Valley Unified Compared to County and State
Language Group Data
(2011-12 CBEDs)

	Enrollment	English Language Learners	
PVUSD	19,923	13,646	68.5%
Santa Cruz Co.	39,334	17,629	44.8%
California	6,220,993	2,694,850	43.3%

- English language learner numbers and percentages include students who have been designated as fully English proficient and are not native English speakers.

Data displayed in Tables 4 and 5 point to ongoing challenges facing the district. A majority of students face economic and language challenges that can, if not addressed with data-driven instructional strategies, adversely impact their academic achievement. However, a significant percentage of students do not fall into these categories. Designing instructional and student-support strategies which successfully differentiate for all students has been a key objective driving recent board-approved instructional initiatives.

Academic Achievement

The district has comprehensive, coordinated programs, which offer a broad spectrum of academic and educational services, including bilingual education, special education, gifted and talented education, computer-assisted education and other specialized programs. In 2010-11, the district established an Educational Services Division, and corresponding budget, dedicated to leading the district's academic achievement initiatives and professional development for teachers and education leaders.

The district's high percentage of English learners and economically disadvantaged students presents unique challenges to meeting state and federal academic achievement targets. This has required the district to carefully strategize and implement data-driven techniques that provide all students with proven instructional and intervention services. At the same time, the district has implemented standards-aligned assessments and data teams to insure that students are meeting annual and quarterly academic benchmarks.

Student academic performance data is reported annually in the fall. Available data is from 2011-12. In 2011-12, 66.7 percent of schools met or exceeded their state Academic Performance Index Growth targets, and 48.5 percent of schools had double-digit growth. The district overall made a five point increase in its API with 51.5 percent of schools scoring over 700 on their state API Index. The Table 6 and Figure 8 below demonstrate the significant API growth made by district students since 2006.

Table 6
District Academic Performance Index
2006-2012

Year	District	White	Hispanic
05-06	654	813	608
06-07	667	821	622
07-08	680	823	639
08-09	689	843	646
09-10	713	850	676
10-11	718	856	682
11-12	727	864	692

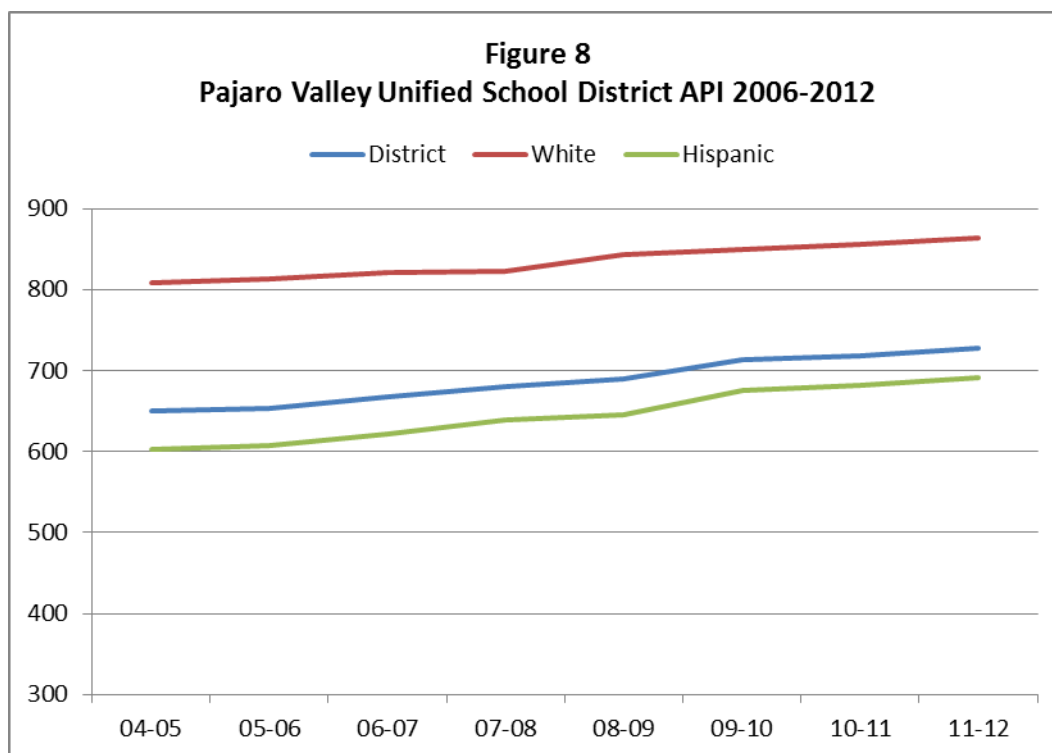


Table 7 below displays the district's progress in its 10th grade high school exit exam passage rate. This state required test is first administered to high school students in the 10th grade and is a requirement of receiving a high school diploma. The higher percentage of 10th graders passing their first time is an additional indication of improved academic achievement in lower grades.

Table 7
March Grade 10 High School Exit Exam (CAHSEE) Passage Rates

	SUBJECT	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
District	ELA	67%	69%	71%	73%	75%	91%
	Math	64%	70%	71%	74%	78%	87%
State	ELA	76%	79%	80%	80%	83%	92%
	Math	78%	79%	81%	81%	83%	92%

All district students in grades 2 to 11 participate annually in state and federal assessment tests unless exempted for a specific reason. The tests are typically administered in late April and early May of each school year. The next state report on district academic achievement will be released in August 2013 for the 2012-13 school year. This information will be posted to the district's website.

Comprehensive Accountability Framework

At the beginning of the 2008-09 school year, Superintendent Dorma Baker assembled the Accountability Design Team (ADT). The ADT was tasked to develop a comprehensive instructional accountability strategy in response to state mandates to improve student achievement. The ADT was comprised of 38 members representing an array of stakeholders including parents, teachers, members of the Board of Trustees, site and district office administrators.

In response to the need to ensure ongoing improvement in student achievement, the ADT developed the Comprehensive Accountability Framework (CAF) to define and ensure progress in meeting district and site-based goals. The foundation of the framework is the belief that accountability for student learning is the responsibility of all the stakeholders in the district. Leadership is shared by students, parents, staff, Board of Trustees, and the community. All stakeholders have a common interest in high student achievement and benefit from quality schools and services provided to all students in the community. The CAF encourages and provides opportunities for all stakeholders to be actively engaged in continuously improving student achievement.

The purpose of the CAF is to clarify and focus the districtwide work and resources that best benefit our students and their educational goals. The work of the ADT supports, reinforces and validates the district vision, and puts forth procedures to carry out the district's mission and goals. The CAF will assist in ensuring PVUSD's commitment to continuous improvement where outstanding teaching and learning are demonstrated, supported, and celebrated. This framework will serve as a constructive tool to focus policy, leadership initiatives, and specific strategies on continuous improvement.

The CAF includes both the districtwide performance indicators and the school site and district department performance indicators that put the district's goals into measurable terms. This framework provides a plan for analyzing relevant assessment data and other pertinent information with the ultimate goal of improving academic achievement for all students. Furthermore, this framework establishes the plan for communication among students, parents, staff, Board of Trustees, and the community. In addition, the CAF guides the development and implementation of research-based educational initiatives that are most effective in PVUSD schools. This information provides a foundation for individual school and district department improvement plans.

The CAF creates a transparent system for reciprocal accountability that is student-centered, educator-generated, and data-driven. The system goes beyond test scores as the sole measure of student achievement. Multiple indicators will be considered and analyzed when monitoring progress toward meeting district goals.

PVUSD is mandated to perform as specified by federal, state and local guidelines, laws, policies, and procedures. Governing these are federal, state, local laws, and Board of Trustees' policies and procedures. The results of federal and state performance assessments such as, Annual Yearly Progress (AYP) and Annual Performance Indicators (API), as well as profiles such as the School Accountability Report Card (SARC) serve as indicators for the progress of the district. The CAF is aligned to support these performance standards and focuses the district's efforts on continuous improvement and student achievement.

A complete copy of the CAF and other supporting material is available on the district website (www.pvUSD.net).

Budget and Fiscal Overview

FY 2013-14

The following section provides an overview of the major elements included in the district's 2013-14 budget.

The budget document

PVUSD's 2013-14 budget displays information utilized to generate the district's fiscal year spending plan. It includes assumptions and adjustments for the current and future budget years. Revenue and expense summaries are described by fund and program type. The staffing and budget for each program is presented, including the estimated actuals for the current and proposed years. Finally the summary budget for the multi-year projection is included covering 2013-14 thru 2015-16 as required by law.

List of funds

All California school districts and county offices of education are required to account for their expenditures per the state's Standardized Account Code Structure (SACS). As such, the district operates a number of specific funds. Within each fund, individual expenditures are coded to a specific list of resource codes as developed and maintained by the California Department of Education. Budget funds maintained by the district are listed below.

<i>FUND</i>	<i>FUND DESCRIPTION</i>
01	General Fund
09	Charter School Fund
11	Adult Education Fund
12	Child Development Fund
13	Cafeteria Fund
14	Deferred Maintenance Fund
21	Building Fund (Bond Proceeds Only)
25	Capital Facilities Fund
35	School Building Fund-SB50
67	Self-Insurance Fund
71	Retiree Benefit Fund
73	Foundation Trust Fund

The big picture – fund accounting

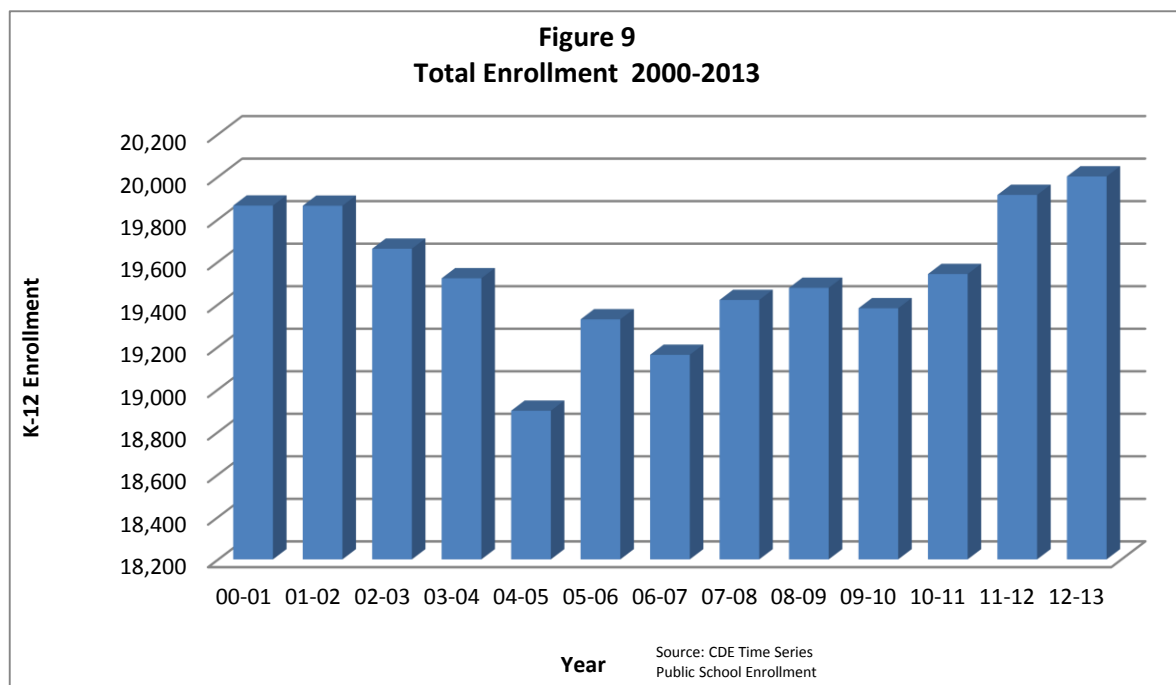
If expenditures for all district funds were added up, the district's total expenditures for 2013-14 is projected at more than \$254 million. But this does not mean that all of this funding is readily

available for unrestricted purposes. With the exception of the General Fund (fund 01), monies in other funds are restricted within their specific categories. Although the district is allowed by law to borrow portions of balances from other funds for purposes of maintaining positive cash flow, spending from specific funds is restricted to that specific fund purpose. In addition, funds subject to inter-fund borrowing must be paid back within a specific time frame. The district maintains specific funds based on student and community needs, board approved policies, or due to statutory requirements. Detail regarding specific fund revenues and expenditures is provided in the budget document.

The largest fund is the General Fund. General Fund revenues and expenditures cover a majority of general purpose instructional and operational functions throughout the district. It is this fund that typically pays for the majority of salaries, benefits, and operations within the district.

Student enrollment

A critical factor to determining General Fund revenue limit and categorical funding is enrollment. But as described below, enrollment does not always translate into funding. Figure 9 details the district's K-12 enrollment history (includes district charter schools).



The district experienced declining enrollment from 2000-01 to 2004-05. The total decline in that period was approximately 1,000 students - about 6 percent of total enrollment. This was

not by itself a significant decrease, but it created additional fiscal challenges when factoring state budget reductions that occurred during the same period. Enrollment then proceeded to stabilize beginning in 2006-07 with minor up and down swings over the next four years.

K-12 enrollment for 2012-13 (excluding charter schools) was 18,091. This is 237 students higher when compared to 2010-11. The increase in ADA was 201.73 students.

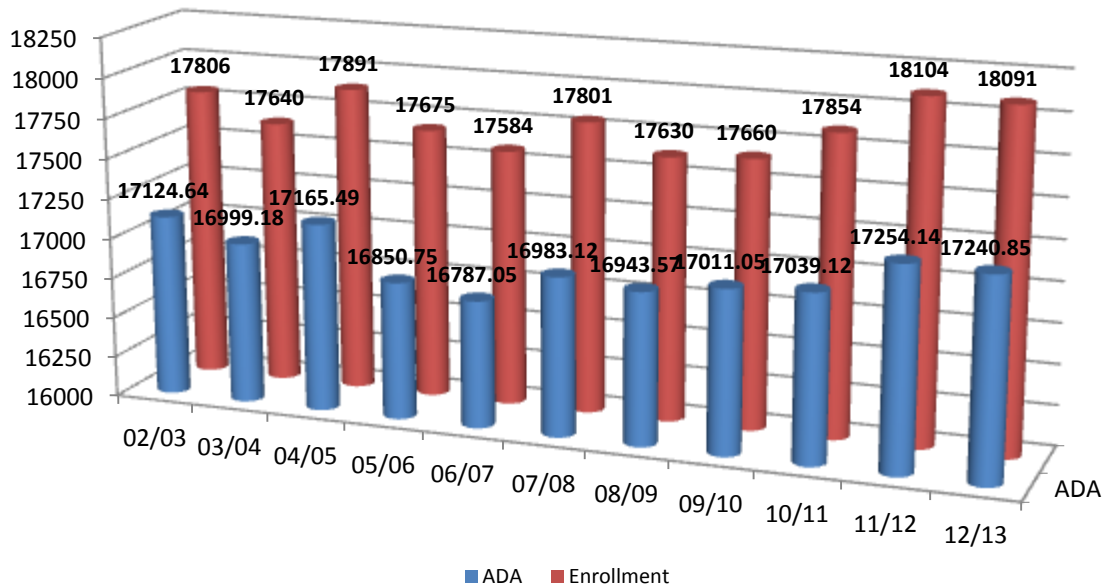
The district conducts periodic enrollment and demographic projections. Recent projections show steady increases in enrollment over the next five years. Enrollment increases are noticeably higher in grades K-3. This data mirrors statewide projections indicating multi-year growth in elementary grade levels. The district's multi-year fiscal projections are conservative and account for the annual increases to ADA, but not projected ADA growth.

Revenue limit funding

A school district's revenue limit is calculated and then funded on an ADA basis. This figure is different than a district's total enrollment for several reasons. First, ADA is based on how well students attended school in a particular year. The ADA calculation is based on positive attendance – even excused absences can lower a district's overall ADA. Second, ADA is calculated on a K-12 grade span. Charter school attendance, adult education, and enrollment in other state and federal categorical programs are not factored into the equation. Finally, if a district's overall enrollment is declining, it is allowed per state law to use the previous year's ADA figure taken at the Second Principal Apportionment (P2) if it is higher. Multiply the revenue limit ADA by the district's ADA revenue limit to reach the district's total revenue limit funding for a particular fiscal year.

For 2013-14, PVUSD's revenue limit ADA at budget adoption is estimated at 17,200.85. The district's funded revenue limit at budget adoption is projected at \$5,517.30 per ADA. Figure 10 shows the discrepancy between actual student enrollment and what the district actually receives in per ADA funding.

Figure 10
District Enrollment to ADA



The district's ADA to enrollment ratio is projected to remain strong. The district places a strong emphasis on maximizing student attendance. Maximizing ADA is not only financially beneficial, but it ensures students receive maximum instructional time and reach academic targets. The district maintains a proactive student attendance program that encompasses daily monitoring and instant notifications to parents should a student be noted as an unexcused absence for that day. If a student misses three days in a row, a letter is sent to the student's home requesting response from the parent/guardian. The district's ADA to enrollment ratio for 2012-13 was 95.3 percent. The district projects it will maintain 95 percent or greater over the next three years.

2013-14 General Fund (Fund 01)

The General Fund is the primary operating fund for the school district. It is used to account for the day-to-day operations of the district. All transactions, except those accounted for in another fund, are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that identify whether the resources used are restricted or unrestricted. The General Fund includes the following activity areas:

Unrestricted

- General unrestricted
- Lottery

Restricted

- Home-to-school transportation
- Special education
- Federal and state grants (Migrant Education, Migrant Head Start, Healthy Start, etc.)
- Restricted maintenance
- Community day school

Table 8 displays the district's General Fund summary for 2013-14. This estimate includes revenue and expenditure assumptions based on current law and direction provided by the Santa Cruz COE. They also account for board-adopted policies, fixed cost increases, and other expenditure factors. It is important to note that these estimates do not account for projected revenue increases associated with the LCFF. Once the LCFF is enacted into law, revenue and expenditure estimates will be modified accordingly. These estimates do include phase one reinvestments noted earlier. These figures are subject to change over the course of the fiscal year due to unanticipated changes in revenues and/or expenditures. A common example of such change is action or inaction by state lawmakers regarding education funding policy.

Table 8
2013-14 General Fund Summary

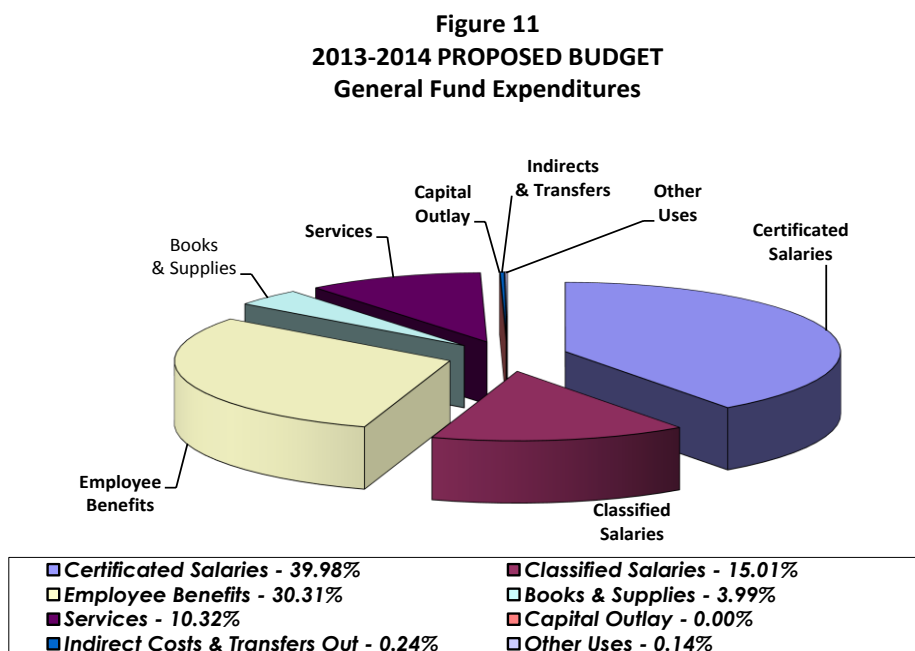
BEGINNING FUND BALANCE		41,255,385
Audit Adjustments		
 <i>INCOME</i>		
Revenue Limit	95,445,791	
Federal Sources	22,401,276	
Other State Revenues	47,782,232	
Other Local Revenues	3,634,826	
Transfers In	50,000	
Other Sources	0	
Contributions	0	
TOTAL REVENUES	169,314,125	
 <i>EXPENDITURES</i>		
Certificated Salaries	70,485,491	
Classified Salaries	26,467,445	
Employee Benefits	53,428,859	
Books and Supplies	7,036,560	
Services, Other Operating Expenses	18,192,068	
Capital Outlay	0	
Other Outgo	57,000	
Direct Support/Indirect Costs	(553,102)	
Other Uses	248,001	
Transfers Out	921,124	
TOTAL EXPENDITURES	176,283,446	
 <i>Net Incr(Decr) in Fund Balance</i>	 (6,969,321)	
 ENDING FUND BALANCE		34,286,064
Components of Fund Balance:		
Revolving Cash	55,000	
Cash with Fiscal Agent	65,000	
Stores	196,997	
3% Required Reserve	5,288,503	
Restricted Fund Balance	6,559,013	
Unappropriated Fund Balance	22,121,550	
Ending Fund Balance		34,286,064

The district is required by state law to maintain a minimum three percent Reserve for Economic Uncertainty (REU). The REU is calculated off of the district's total General Fund expenditures. It is noted that the REU minimum amount does not cover an entire month of payroll. Districts are encouraged to maintain overall reserves in the 10 to 12 percent range. The district

unappropriated fund balance serves as the district's additional reserve in addition to the REU. The combination of these two fund amounts equates to approximately 15.5 percent of total estimated expenditures in 2013-14.

General Fund expenditures

The majority of General Fund monies go toward employee salaries and benefits. Salary and benefits typically make up the largest share of a school district's expenditures. Per state law, unified school districts must spend at least 55 percent of expenditures on direct instruction – teachers, principals, instructional aides, special education related services. The district is projected to spend 59.63 percent on direct instruction in the budget year. Figure 11 breaks down the district's 2012-13 estimated expenditures per major function.



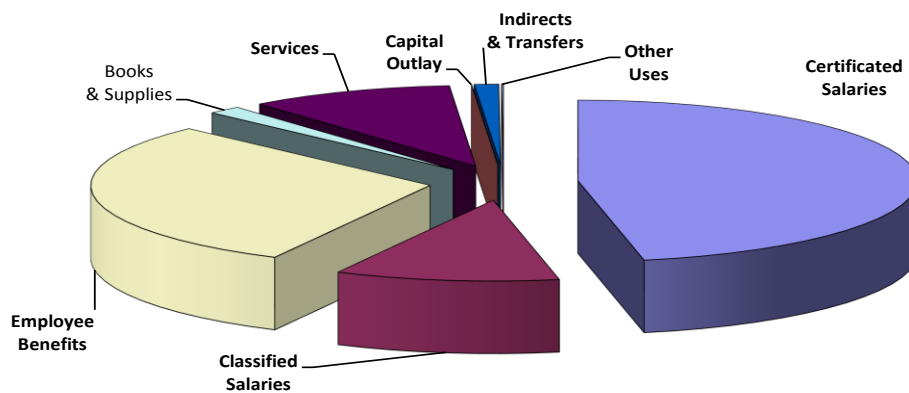
For 2013-14, the ratio of unrestricted salaries and benefits to total unrestricted expenditures is 89.46 percent. It is projected to increase to approximately 90 percent in 2014-15 and 2015-16. This ratio has remained relatively static over the past five years and is quite common among large unified districts.

After salaries, the next largest expenditure is for employee benefits. The budget projects this will be 30.31 percent of budget year expenditures. These include both statutory and non-statutory benefits, including such items as health, vision, dental, unemployment insurance, short and long-term disability, and workers compensation.

Only 5.9 percent of total General Fund expenditures will go to management salaries. This amount has remained roughly the same over the past two years. This figure is, on average, less than what other school districts expend on management salaries statewide. The district maintains a low employee to manager ratio.

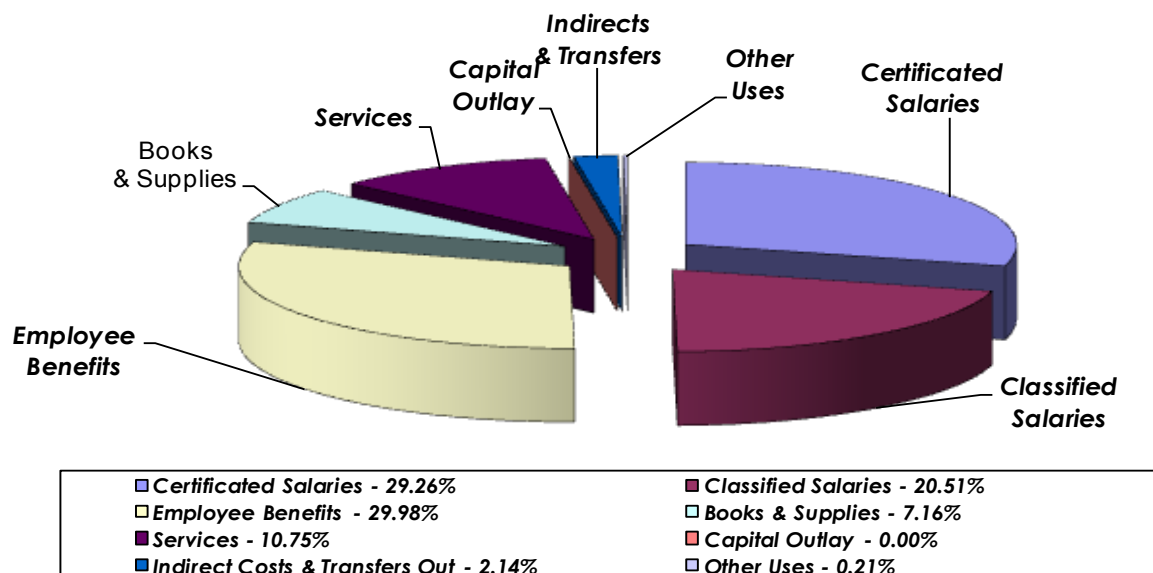
Figures 12 and 13 provide detail on major district expenditures for the unrestricted and restricted portions of the General Fund. The unrestricted component of the General Fund is typically revenue limit funding while the restricted side is typically state and federal categorical program funding.

Figure 12
2013-2014 PROPOSED BUDGET
General Fund Unrestricted Expenditures



■ <i>Certificated Salaries</i> - 47.99%	■ <i>Classified Salaries</i> - 10.92%
■ <i>Employee Benefits</i> - 30.56%	■ <i>Books & Supplies</i> - 1.63%
■ <i>Services</i> - 10.00%	■ <i>Capital Outlay</i> - 0.00%
■ <i>Indirect Costs & Transfers Out</i> - (1.18)%	■ <i>Other Uses</i> - 0.09%

Figure 13
2013-2014 PROPOSED BUDGET
General Fund Restricted Expenditures

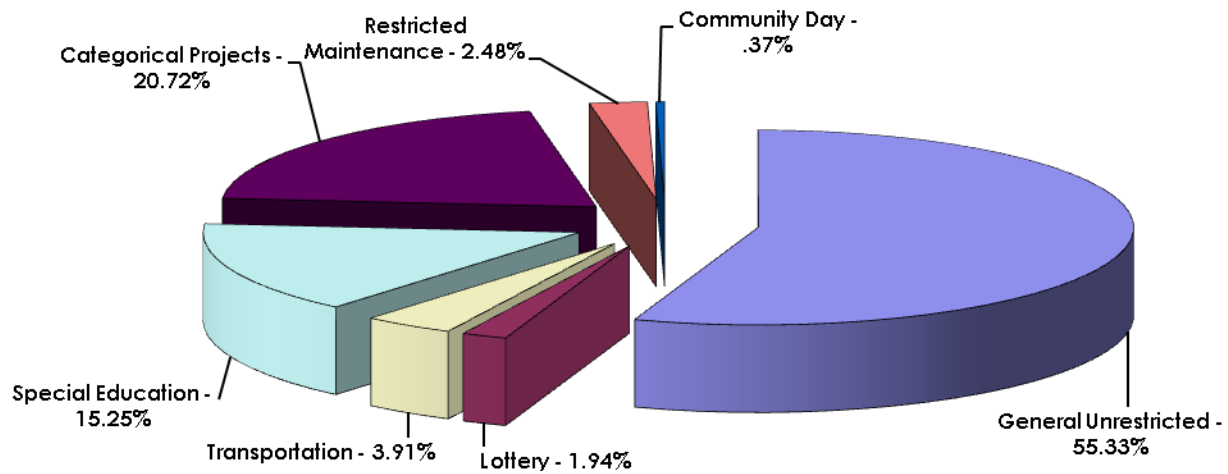


General Fund - revenue and expenditure sources

The other major portion of General Fund revenues comes from state and federal categorical programs. There are over 120 state and federal pre-K-adult categorical programs. Due to the district's high percentage of students classified as English learners and/or eligible for federal and state free and reduced lunch services, the district receives a much larger percentage of categorical revenue than most other districts.

Approximately 55.33 percent of PVUSD's General Fund revenues are projected to be from unrestricted sources in the budget year. This amount was approximately 53 percent last fiscal year. Reasons for the increase include reduction in the district's state allocation for Quality Education Investment Act and elimination of various grant funding. Categorical funding is typically categorized as restricted funding as each program will have specific spending and reporting requirements. Figure 14 provides a breakdown of the district's General Fund revenue sources.

Figure 14
2013-2014 PROPOSED BUDGET
General Fund Revenues



Figures 15 and 16 display major expenditures and revenues by specific General Fund resources. Expenditures from general unrestricted resources constitute the bulk of the district's expenditures with categorical programs and special education ranked second and third. Special education, like that of other districts, is the largest categorical program expenditure in the district. Federal and state special education funding typically falls far short of revenue needs. As a result, the district's General Fund provides a substantial fiscal contribution to the special education fund to meet program requirements and needs.

Figure 15
2013-2014 PROPOSED BUDGET
Expenditures by Resource

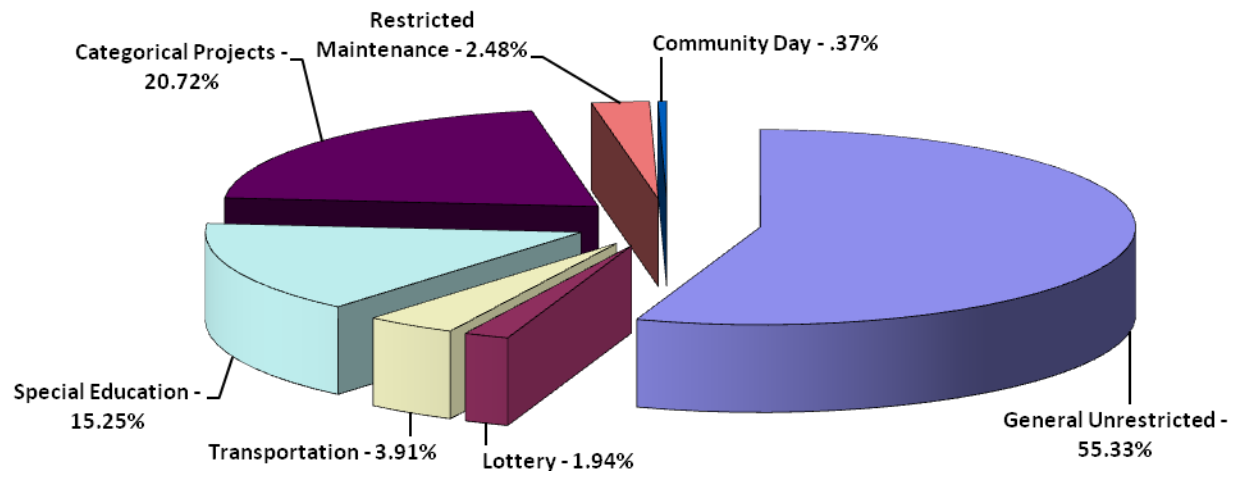
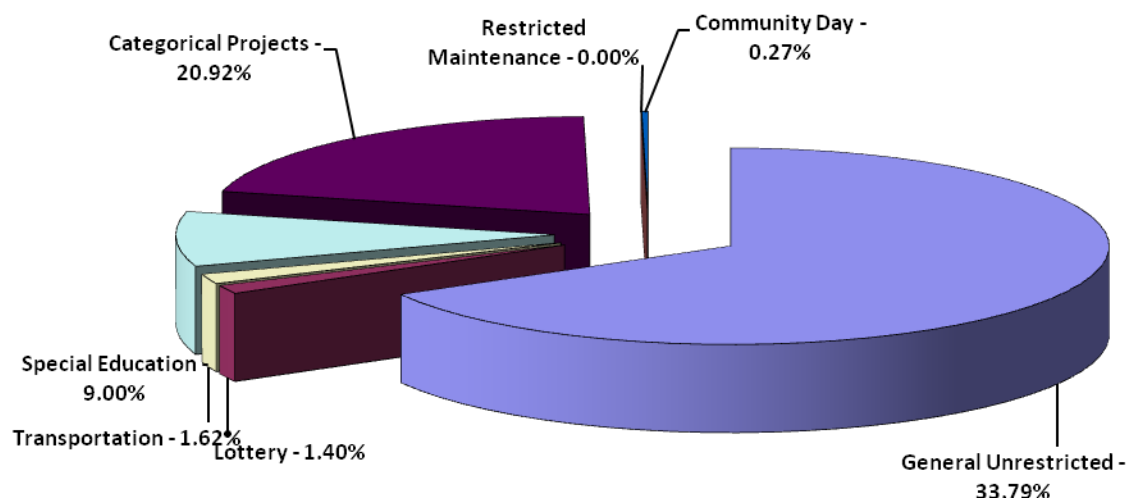


Figure 16
2013-2014 PROPOSED BUDGET
Revenues by Resource



Multi-year projection

State law also requires school districts to develop multi-year projections (MYP) based on assumptions and directions provided by their county offices of education. MYPs include all district funds. However, only the MYP for the General Fund is utilized in the county office's review and certification of the district's fiscal condition.

The district submitted a positive budget certification at its second interim report in March. This meant that the district projected that it would have positive fund balances for the three-year projection. The Santa Cruz COE concurred with this certification. The recent passage of the LCFF will significantly influence the district's future MYPs. A revised MYP reflecting the passage of the LCFF will be completed once data is available from the state.

The district budget also includes estimated actuals for the 2012-13 fiscal year. The prior year unappropriated fund balance is estimated to be approximately \$3.6 million higher than estimated at second interim. This represents a 1.7 percent upward swing in unappropriated fund balance for the 2012-13 fiscal year. It is common for the fund balances to fluctuate three to five percent due to unforeseen occurrences in a fiscal year.

The 2013-14 General Fund budget includes an updated MYP based on current law. At the time the budget went to print, the LCFF had not been officially enacted. The July MYP covers fiscal years 2013-14 to 2015-16. Districts do not receive a positive, qualified, or negative certification at budget adoption. That certification is provided at the interim reports. Nevertheless, the COE will issue a positive, conditional, or disapproval finding upon review of the district's July budget adoption. Table 9 below outlines the district's MYP with updated budget assumptions for 2013-14.

Table 9
Estimated 2013-14 July Adopt MYP
(In millions)

	2012-13	2013-14	2014-15	2015-16
Beginning Balance	44.65	41.32	34.35	22.87
Revenues	170.21	169.31	167.98	170.89
Expenditures	173.54	176.28	179.46	182.80
Increase/Decrease	(3.33)	(6.97)	(11.48)	(11.91)
Ending Balance	41.32	34.35	22.87	10.96
Revolving Cash/Rest.Bal	7.45	6.87	7.38	7.88
3% Reserve	5.21	5.29	5.38	5.48
Unapprop Reserve	28.66	22.19	10.11	(2.40)

The 2013-14 July budget MYP includes a number of assumptions as directed by the SCCOE. The following is a summary of what it does and does not include.

What it includes:

- Current law funding formulas and requirements as directed by the SCCOE
- COLA funding projected at:
 - 1.565% - 2013-14
 - 1.80% - 2014-15
 - 2.20% - 2015-16
- Step and column funding per existing employee salary schedules
- Health and welfare costs increasing by 0 percent in 2013-14, and then 10 percent in 2014-15 and 2015-16
- State required 3 percent reserve for economic uncertainty
- Phase one reinvestments as outlined earlier (p. 26)

What it does not include:

- LCFF related statutes, accountability provisions, revenue assumptions, and/or expenditure requirements – these will be subsequent MYPs once the law is in effect
- 4 percent salary increase (part of phase one) for certificated, non-management personnel – this item was in collective bargaining negotiations at the time the budget went to print

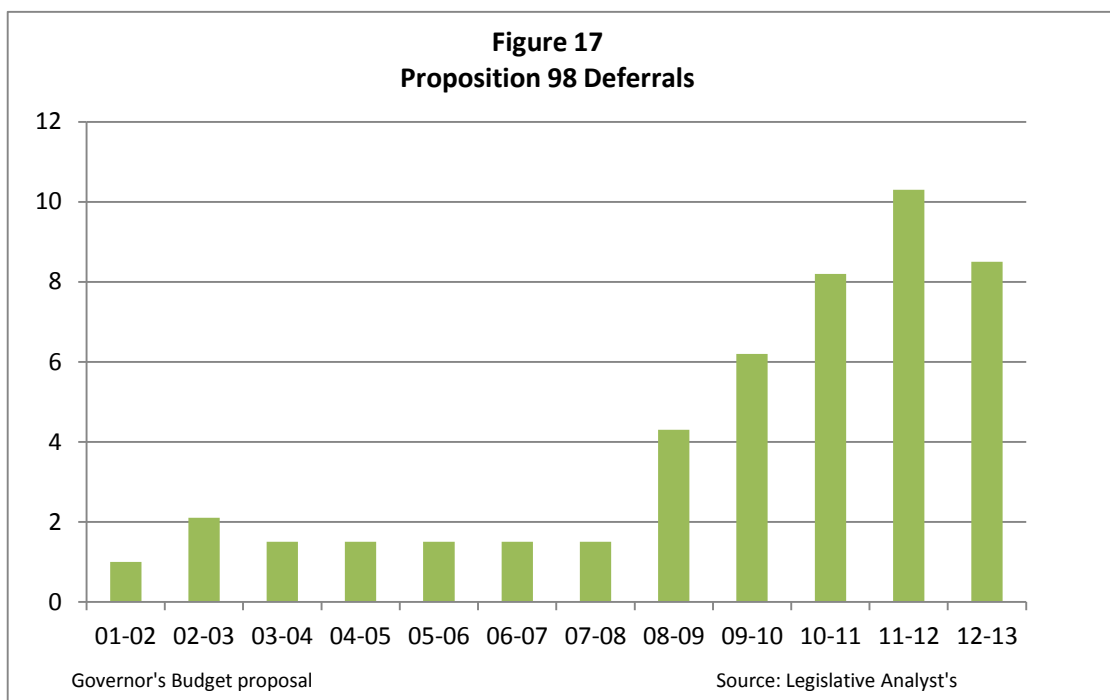
Additional detail regarding the district's multi-year outlook for all funds is provided in the budget summary section.

2013-14 cash position

School districts and county offices of education receive state education funding via the State Apportionment System. The system is essentially a schedule of state funding allocations over the course of a fiscal year. As the state has faced cash shortages resulting from decreases in statewide tax revenues, it has opted to defer specific apportionment payments to school districts and county offices. This, in turn, has created cash flow challenges for local education agencies. By 2012-13, approximately one-third of all education apportionments are subject to a funding deferral.

Maintaining a positive cash position is critical for public agencies to meet monthly fiscal obligations. The largest of these are payroll and utilities. Absent sufficient cash in a given period of time, the district would be unable to meet its obligations. If no short-term borrowing mechanisms are available, the district is essentially bankrupt. Unfortunately, as the state has

experienced its own cash flow problems in recent years, it has chosen to pass those along to school districts and other local governments. Figure 17 details the dramatic increase in education funding deferrals in past years.



There is good news to report on this matter in 2013-14. The state's 2013-14 budget includes a significant buy down of K-Adult apportionment deferrals. The state budget will pay down and correct approximately one-third of current deferrals putting them back on their normal apportionment schedule.

The district's has taken proactive steps to protect its cash flow during the fiscal crisis. As such, it has not needed to seek outside borrowing to bridge gaps in its projected cash position in the last three years. The state's buy down of deferrals in 2013-14 will help to further strengthen the district's overall cash position. As such, the district estimates it will maintain a positive cash position for the 2013-14 fiscal year.

Pursuant to a settlement agreement with Ceiba Charter School, the district will provide a \$2 million loan to the charter school in 2013-14. The loan will be paid back and/or portions forgiven over a 10-year period per the settlement agreement. The agreement was approved by the board in May 2013. Analysis indicates the loan will not have a significant impact on the district's overall cash position for the fiscal year.

Categorical flexibility

State law provides considerable fiscal flexibility for specific state categorical programs. Enacted in 2008-09, the intent of the law was to provide school districts greater fiscal flexibility in the face of more than 23 percent reduction in revenues.

Education Code 42605 provides that districts may transfer eligible funding from specified state categorical programs to “any education purposes” pursuant to the law. Districts must hold a public hearing and list what programs are subject to transfer, the amount transferred, and for what purpose those funds will be utilized. The board conducted its public hearing for 2013-14 categorical transfers at its meeting on May 8, 2013.

Table 10 lists district categorical programs eligible for fund transfer with detail on the transfer amount and proposed use. The district will transfer more than \$8.7 million to the General Fund in 2013-14. Categorical funding flexibility continues to be a major component of the district’s ongoing fiscal stabilization plan. These transfers have been critical to protecting core instructional programs during the state’s fiscal crisis. Absent these transfers, the district would need to identify other reductions within the General Fund.

Table 10
2013-14 State Categorical Program Fund Transfers

Program	Amount Available	Amount of Transfer	Proposed Use
Cal-SAFE	342,790.00	-	No Transfer
Deferred Maintenance Apportionment	643,908.00	643,908.00	General Fund-Fiscal Stability
Advanced Placement	8,631.00	-	No Transfer
Physical Education Teacher Incentive Grants	293,513.00	293,513.00	General Fund-Fiscal Stability
National Board Certification Teacher Incentive	6,709.00	6,709.00	General Fund-Fiscal Stability
Community Based English Tutoring	230,630.00	-	No fund transfer
Adult Education	2,288,142.00	1,650,000.00	General Fund-Fiscal Stability
School Safety & Violence Prevention, Grades 8-12	114,117.00	-	No Transfer
Arts and Music Block Grant	267,376.00	267,376.00	General Fund-Fiscal Stability
CAHSEE Intensive Instruction and Services	306,456.00	306,456.00	General Fund-Fiscal Stability
Supplemental School Counseling Program	499,206.00	499,206.00	General Fund-Fiscal Stability
Gifted & Talented Education	114,786.00	-	No Transfer
Instructional Materials IMFRP (AB 1781)	996,524.00	496,524.00	General Fund-Fiscal Stability
Peer Assistance & Review Program (PAR)	64,048.00	64,048.00	General Fund-Fiscal Stability
Certificated Staff Mentoring Program	147,780.00	147,780.00	General Fund-Fiscal Stability
Staff Development: Mathematics/Reading (SB 472)	70,146.00	70,146.00	General Fund-Fiscal Stability
Staff Development: Mathematics and Reading EL's (SB 472)	47,097.00	47,097.00	General Fund-Fiscal Stability
Pupil Retention Block Grant	188,744.00	188,744.00	General Fund-Fiscal Stability
Professional Development Block Grant	1,105,139.00	1,105,139.00	General Fund-Fiscal Stability
Targeted Instructional Improvement Block Grant	961,392.00	961,392.00	General Fund-Fiscal Stability
School and Library Improvement Block Grant	1,517,415.00	1,517,415.00	General Fund-Fiscal Stability
Class Size Reduction, Grade 9	364,740.00	364,740.00	General Fund-Fiscal Stability
Oral Health Assessments	10,528.00	-	No fund transfer
Community Day School, Additional Funding	316,777.00	112,347.00	General Fund-Fiscal Stability
	10,906,594.00	8,742,540.00	

Other Funds

In addition to the General Fund, the district's budget includes other funds. Each fund is designated for a specific purpose. Per state law, these funds are separate and apart from the district's General Fund. Money allocated to each fund must be utilized for its intended purposes within that particular fund area. One exception to this is Adult Education (see below).

Each fund includes its own state and federal requirements regarding fund allocation, utilization, accounting, and regulatory compliance. A fund may encroach upon the district's General Fund if expenditures within a particular fund exceed budget and/or individual fund balances. When this is projected to occur, district staff seeks policy input from the board for possible corrective action. Adult Education is projected to encroach into the General Fund in 2013-14. The special circumstances related to this are outlined below. The following provides fiscal detail for 2013-14 on the district's other major funds.

Charter School Special Revenue – Fund 09

Fund 09 is used to account separately for the activities of district-operated charter schools that would otherwise be reported in the district's General Fund. Use of this fund is for all district-operated charter school operating activities. Principal revenues in this fund include:

- Charter Schools General Purpose Entitlement—State Aid
- Charter Schools Categorical Block Grant
- Transfers from the district to its charter schools for in Lieu of Property Taxes
- State Lottery
- All Other Local Revenue

Adult Education – Fund 11

The district operates a diverse adult education program. The Watsonville/Aptos Adult Education Program (WAAE) provides a wide variety of courses serving more than 4,400 adult students each year. The scope of these services includes the following:

- Adult Basic and Secondary Education component providing credit recovery, GED and high school diplomas and certificates to adult students districtwide
- English language instruction and U.S. Citizenship completion
- Career and technical education services to adult students districtwide – via online and classroom instruction

- Wide variety of community education fee supported enrichment and parent education classes
- Support for the operation of two Parent Cooperative Preschools that provide parents/caregivers the opportunity to join in their child's preschool education and learn parenting skills

The Watsonville/Aptos Adult Education Program operates two main facilities: The Green Valley Center and the Institute of Language and Culture (ILC), located in downtown Watsonville, as well as utilizes 23 other locations throughout the district. For 2013-14, the ILC will be occupied by Ceiba Charter School. Adult Education activities will be temporarily located in the Watsonville Cabrillo College campus. The ILC will return to the program in the 2014-15 school year.

State education funding reductions have resulted in significant fiscal challenges for the adult education program. In 2008-09, the state provided districts, subject to board approval, the authority to transfer specific categorical funding over to their General Funds as a means to address ongoing state funding reductions. Districts across the state utilized this categorical flexibility to remain fiscally solvent during the fiscal crisis.

In 2011-12 and 2012-13, the district transferred approximately \$1.65 million of adult education revenues each fiscal year to the General Fund. This was done to provide the district added fiscal stability and protect other K-12 programs and services from further cuts. This action, along with other categorical fund transfers, was approved separately by the Board of Trustees pursuant to state law in open session. The board extended this action again for the 2013-14 budget year at its May 8, 2013 meeting.

The 2013-14 state budget agreement and LCFF call for significant changes to the structure and delivery of adult education statewide. Under the agreement, school district adult education programs are to merge into regional consortiums in partnership with local community colleges by 2015-16. The budget will include opportunities for planning grants to assist in this restructuring. In the meantime, the law requires school districts to maintain spending on their adult education programs at 2012-13 levels for the 2013-14 and 2014-15 fiscal years. Districts that do not adhere to this requirement are subject to regulatory actions by the state.

For 2013-14, the district's adult education program is budgeted at \$2,236,476. This is slightly lower than the \$2,403,603 in prior year spending estimated at July budget adoption. The district will examine final spending at unaudited actuals in September and adjust the program's budget year appropriation accordingly. District leadership will then begin planning for the regionalization of adult education services pursuant to the 2013-14 state budget act.

Child Development – Fund 12

The Child Development fund is used to account separately for federal, state, and local revenues to operate the district's child development programs. Principal revenues in this fund include:

- Child Nutrition Programs (Federal) (runs thru Fund 13 Cafeteria)
- State Preschool
- Child Nutrition Programs (State) (runs thru Fund 13 Cafeteria)
- Child Development Apportionments
- Migrant Seasonal Head Start
- All Other State Revenue
- Food Service Sales (runs thru Fund 13 Cafeteria)
- Child Development Parent Fees
- All Other Local Revenue

All monies received by the district for, or from the operation of, child development services covered under the Child Care and Development Services Act shall be deposited into this fund. Funding may be used only for the operation of child development programs pursuant to state and federal law. Costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources. Detail regarding budget year and multi-year estimates for the program are available in the summary section of the budget.

Food and Nutrition Services – Cafeteria Fund 13

The Food and Nutrition Services Department is one of the largest departments in the district. The department is comprised of more than 90 staff which include cafeteria assistants, cooks/bakers, site managers, warehouse and delivery personnel, technology and office support. Department staff is overseen by only two classified administrators.

The department provides services to 32 school sites, four childcare centers, five Migrant Head Start centers, and nine district operated state preschools. Breakfast, lunch and after school snacks are provided to school sites and programs year round. Food and Nutrition Services also provides catering services to district departments and runs a small café in the district office. In addition to the main programs offered, the department also operates numerous state and federal grants.

The district office houses a central kitchen that provides meals to 21 school sites and averages 6,100 lunches each day. In addition to the central kitchen, 11 school sites prepare meals on location bringing the total to approximately 10,000 lunches served each day. The Food and Nutrition services department strives to provide healthy meals that students will eat and enjoy. Its menu and nutritional offerings comply with state and federal school meal regulations.

Maintaining a positive fund balance in food services is a challenging endeavor for districts throughout the state. Nevertheless, the district's program has been very successful at remaining fiscally sound while significantly expanding and enhancing its nutritional offerings. The program has recently been awarded several federal and state grants for fruit and vegetable offerings, breakfast in the classroom, and facility enhancements.

The program is projected to maintain a positive fund balance in 2013-14. Deficit spending is projected in out years, however program and fiscal staff believe the program will continue to experience sufficient revenue growth to erase this projected deficit. The program also maintains a healthy reserve sufficient to address minor deficit spending, giving it time to adjust operations in a manner that will not compromise nutritional services to students. Detail regarding budget year and multi-year estimates for the program are available in the summary section of the budget.

Deferred Maintenance – Fund 14

The deferred maintenance fund is used to account separately for state apportionments and the district's contributions for deferred maintenance purposes exclusively for school and district facilities. In 2008-09, the state cut its portion of deferred maintenance funding. Prior to that, the state provided a matching apportionment to the district of approximately \$750,000 per year.

Monies in this fund may be expended only for the following purposes:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems
- Exterior and interior painting of school buildings
- Inspection, sampling, and analysis of building materials
- Encapsulation or removal of materials containing asbestos
- Inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead
- Any other maintenance items approved by the State Allocation Board

The state's elimination of annual deferred maintenance funding matches was a significant blow to the district's efforts to maintain its facilities. The average school in the district is more than

50 years old and suffers from many age-related facility challenges. These include leaking roofs, mold, dry rot, old windows, failing electrical systems, and old heating/air conditioning systems.

Analysis indicated that the fund would be depleted sometime after 2013-14. Absent alternative funding, deferred maintenance projects would be delayed indefinitely. Emergency maintenance that could not be delayed would likely come from the General Fund, thereby adversely impacting the district's instructional programs. This would have created significant hardship on the district's budget and ability to meet critical facility needs and emergencies at its school sites.

Anticipating this, district leadership approved the creation of two endowments as part of the Measure L bond program – one for deferred maintenance and the other for instructional technology upgrades. Measure L was approved by more than 69 percent of voters in November 2012. District staff have created the endowments and funded them accordingly from the bond's first issuance. Approximately \$750,000 of bond endowment funding will be available annually for deferred maintenance projects and \$500,000 annually for instructional technology upgrades. The endowments are intended to last for ten years starting in 2013-14.

Below is a list of deferred maintenance projects scheduled in 2013-14. This list is subject to change over the course of the fiscal year. Other higher priority projects may develop, or other unforeseen events may occur.

SCOPE OF WORK	ESTIMATED COST
Replace Clock/bells	\$57,000.00
Repair/replace clocks/bells/intercoms	\$72,000.00
Re-roof/wall replacement rms .12,13,14,15	\$125,000.00
Dry rot/re-roof kinder on patio area	\$31,000.00
Replace boiler unit/Gas main	\$106,000.00
Re-roof bell tower/Dry rot	\$48,000.00
**Upgrade main sewer line	\$182,000.00
Re-roof rooms 21,24,25,26	\$80,000.00
SUB TOTAL	\$701,000.00

SCOPE OF WORK	ESTIMATED COST
Replace HVAC unit on MPR	\$52,000.00
Re-roof rooms 11, P-4, P-5 , P-6, P-7	\$160,000.00
A.C. road/crack repair	\$18,000.00
Remove fire damaged book room	\$21,000.00
SUB TOTAL	\$251,000.00

SCOPE OF WORK	ESTIMATED COST
**Upgrade electrical at the lower campus	\$148,000.00
Water tank replacements	\$420,000.00
Replace water well system *in progress	\$68,000.00
Replace 2 boilers	\$98,000.00
Replace clock/bell system	\$76,000.00
SUB TOTAL	\$810,000.00

Over all total **\$1,762,000.00**

**Roll over not completed in 2012-13

General Obligation Bond (Measure L) – Fund 21

In November 2012, district voters overwhelmingly approved the district's Measure L school bond. Measure L authorized the district to issue up to \$150 million in general obligation bonds for district wide facility and instructional technology modernization and upgrades. A complete description of projects, funding, spending, and oversight is available on the district's website.

Fund 21 will account for bond funds expended according to the voter-approved bond language. The district conducted its first bond issuance in April 2013 for \$80 million. The district initiated the Measure L bond program shortly after voter approval. Approximately \$3.8 million of bond funds have been spent and/or allocated in 2012-13. The 2013-14 fund balance is estimated at approximately \$75 million. Staff estimates approximately \$20 million will be spent in 2013-14. The MYP for Fund 21 is available in the summary section of the budget.

State law requires districts with Proposition 30 bond programs to appoint and maintain a citizens' oversight committee (COC). The Board of Trustees appointed the Measure L COC in early 2013. The committee meets quarterly and is charged with reviewing bond expenditures. Information regarding the COC is also available on the district's website.

Capital Facilities – Fund 25

This fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* sections 17620–17626). The district is authorized to assess developer fees on new residential property pursuant to state law. A description of the district's developer fee program can be found on the district's website (www.pvusd.net). Interest earned in the fund is restricted to that fund. Principal revenues in this fund include:

- Interest
- Mitigation/Developer Fees

Expenditures in Fund 25 are restricted to the purposes specified in *Government Code* sections 65970–65981. Expenditures incurred in another fund may be reimbursed to this fund by means of an inter-fund transfer.

A description of Fund 25's fiscal activity for the fiscal year and multi-years can be found in the summary pages of the budget. Revenues and expenditures in this fund must, according law, be

separately accounted for at a public hearing of the school board and audited by an independent auditor annually. The district typically conducts its public hearing in December of each year.

Self-Insurance – Fund 67

The Self-Insurance Fund is used to separate monies received for self-insurance activities from other operating funds of the district. Separate line items are established for each type of self-insurance activity, such as workers' compensation, health and welfare, and vision/dental.

Principal revenues in this fund include:

- Interest
- In-District premiums/contributions
- Interagency revenues
- Other local revenue

Expense transactions in Fund 67 are recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs. Most of the activities of Fund 67 should be coded to Function 6000, Enterprise. Amounts contributed to Fund 67, Self-Insurance Fund, are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). Information on Fund 67's current and multi-year outlook can be found in the summary pages of the budget.

Retiree Benefit – Fund 71

Fund 71 exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund is used only to account for the district's irrevocable contributions to a postemployment benefit plan for which a formal trust exists. Monies may be contributed to Fund 71 from other funds by periodic expense charges to those funds in amounts based on existing and future obligation requirements. Payments may be made from the fund for insurance, annuities, administrative costs, or any other authorized purpose (*Education Code* Section 42850). Principal revenues in this fund include:

- Interest
- In-District Premiums/Contributions
- All Other Local Revenue

Trust Scholarship – Fund 73

This fund is used to account separately for gifts or bequests per *Education Code* Section 41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

This fund should be used when there is a formal trust agreement with the donor. Donations not covered by a formal trust agreement should be accounted for in the general fund. Amounts in the Foundation Private-Purpose Trust Fund shall be expended only for the specific purposes of the gift or bequest (*Education Code* Section 41032).

Conclusion

The district's 2013-14 July budget reflects the policy priorities of the Board of Trustees. Revenue and expenditure estimates also reflect legal and statutory requirements as required for a California school district. The document provides a guiding framework for program implementation and operation over the course of the fiscal year. It also provides a fiscal barometer to track and evaluate expenditures against the district's mission, goals, and specific benchmarks encompassed in the CAF.

The annual budget is by no means a static document. Budgets are prone to change depending on a wide variety of circumstances during a fiscal year. School district budgets remain subject to significant and unforeseen change while state lawmakers deal with the state's fiscal crisis. District staff will provide periodic fiscal reports to the Board of Trustees and public per the interim budget reporting process. Members of the public are encouraged to contact the district's Business Services Office for additional information and/or questions about the PVUSD's budget and fiscal policies.

###

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON**

FTE by Function

General Fund

	Proposed FTE 2013-2014	Estimated Actuals FTE 2012-2013	Variance
<u>01 - General Fund</u>			
1000 - Instruction	675.04	652.95	22.09
2100 - Supervision of Instruction	7.45	7.55	(0.10)
2101 - Supervision of Instruction (DO)	1.00	1.00	0.00
2420 - Instructional Library, Media, and Technology	29.50	28.50	1.00
2700 - School Administration	105.95	95.93	10.02
3110 - Guidance and Counseling Services	17.00	14.00	3.00
3120 - Psychological Services	13.20	14.40	(1.20)
3130 - Attendance and Social Work Services	2.00	2.00	0.00
3141 - School Nurse	5.75	6.10	(0.35)
3142 - Trained Health Care Aides	14.19	14.19	(0.01)
3150 - Speech Pathology and Audiology Services	20.60	20.60	0.00
4000 - Ancillary Services	6.00	3.00	3.00
7100 - Board and Superintendent	9.00	9.00	0.00
7120 - Negotiations/Staff Relations	2.00	2.00	0.00
7200 - Other General Administration	1.98	1.91	0.06
7201 - Other General Administration (DO)	48.72	47.15	1.57
7701 - Data Processing Services (DO)	9.00	9.00	(0.00)
8100 - Plant Maintenance and Operations	74.16	70.54	3.62
8500 - Facilities Acquisition and Construction	1.25	1.25	0.00
Expense	1,043.79	1,001.08	42.71
01 - General Fund	(1,043.79)	(1,001.08)	(42.71)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
FTE by Function

	Proposed FTE 2013-2014	Estimated Actuals FTE 2012-2013	Variance
01 - General Fund			
1000 - Instruction	100.53	118.61	(18.08)
1110 - Special Ed-Separate Class	148.26	143.49	4.77
1120 - Resource Specialist Instruction	82.13	81.01	1.11
1130 - Special Ed-Suppl Aides & Svcs in Reg Cls	69.91	68.31	1.59
1190 - Other Specialized Instruction	17.35	16.78	0.57
2100 - Supervision of Instruction	79.02	80.83	(1.80)
2140 - Instructional Staff Development	1.51	1.51	0.00
2150 - Instructional Supervision of Special Projects	10.75	10.05	0.70
2420 - Instructional Library, Media, and Technology	6.85	9.53	(2.68)
2490 - Other Instructional Resources	11.19	11.64	(0.46)
2495 - Parent Participation	2.00	2.00	0.00
2700 - School Administration	2.00	2.00	0.00
3110 - Guidance and Counseling Services	4.30	4.62	(0.32)
3120 - Psychological Services	2.30	2.27	0.03
3130 - Attendance and Social Work Services	4.50	4.50	0.00
3141 - School Nurse	2.25	2.25	0.00
3142 - Trained Health Care Aides	2.31	2.31	0.01
3144 - Occupational Therapy	3.90	3.90	0.00
3150 - Speech Pathology and Audiology Services	2.60	2.60	0.00
3600 - Pupil Transportation	83.10	82.61	0.48
3900 - Other Pupil Services	8.38	9.08	(0.70)
8100 - Plant Maintenance and Operations	32.99	32.50	0.49
Expense	678.11	692.39	(14.28)
01 - General Fund	(678.11)	(692.39)	14.28

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
FTE by Function
Miscellaneous Funds

	Proposed FTE 2013-2014	Estimated Actuals FTE 2012-2013	Variance
<u>09 - Charter Fund</u>			
1000 - Instruction	71.56	72.49	(0.93)
2100 - Supervision of Instruction	1.00	1.00	0.00
2420 - Instructional Library, Media, and Technology	2.08	2.08	0.00
2700 - School Administration	12.69	12.69	0.00
7201 - Other General Administration (DO)	0.20	0.20	0.00
8100 - Plant Maintenance and Operations	4.00	4.00	0.00
Expense	91.52	92.45	(0.93)
09 - Charter Fund	(91.52)	(92.45)	0.93
<u>11 - Adult Education Fund</u>			
1000 - Instruction	1.00	1.00	0.00
2100 - Supervision of Instruction	1.20	1.17	0.03
2420 - Instructional Library, Media, and Technology	0.50	0.50	(0.00)
2490 - Other Instructional Resources	1.00	1.00	0.00
2700 - School Administration	7.27	7.06	0.21
Expense	10.97	10.73	0.24
11 - Adult Education Fund	(10.97)	(10.73)	(0.24)
<u>12 - Child Development Fund</u>			
1000 - Instruction	34.94	34.95	(0.00)
2100 - Supervision of Instruction	3.82	4.12	(0.30)
2150 - Instructional Supervision of Special Projects	6.75	6.75	(0.00)
3130 - Attendance and Social Work Services	5.68	5.80	(0.12)
3900 - Other Pupil Services	4.33	4.33	0.00
8100 - Plant Maintenance and Operations	2.00	2.00	0.00
Expense	57.52	57.94	(0.42)
12 - Child Development Fund	(57.52)	(57.94)	0.42
<u>13 - Cafeteria Fund</u>			
3700 - Food Services	78.78	78.69	0.09
Expense	78.78	78.69	0.09
13 - Cafeteria Fund	(78.78)	(78.69)	(0.09)
<u>67 - Self-Insurance Fund</u>			
6000 - Enterprise	2.33	2.33	0.00
Expense	2.33	2.33	0.00
67 - Self-Insurance Fund	(2.33)	(2.33)	0.00

PAJARO VALLEY UNIFIED
2012-2013 ESTIMATED ACTUALS

BEGINNING FUND BALANCE	44,648,704
-------------------------------	-------------------

Adjustments

INCOME

Revenue Limit	91,816,515
Federal Sources	24,348,008
Other State Revenues	48,892,864
Other Local Revenues	5,112,564
Transfers In	36,131
Other Sources	0
Contributions	0
TOTAL REVENUES	170,206,082

EXPENDITURES

Certificated Salaries	68,157,336
Classified Salaries	24,733,958
Employee Benefits	50,150,763
Books and Supplies	8,183,351
Services, Other Operating Expenses	21,833,573
Capital Outlay	16,852
Other Outgo	56,647
Direct Support/Indirect Costs	(504,956)
Other Uses	385,501
Transfers Out	586,376
TOTAL EXPENDITURES	173,599,401

Net Incr(Decr) in Fund Balance	(3,393,319)
--------------------------------	--------------------

ENDING FUND BALANCE	41,255,385
----------------------------	-------------------

Components of Fund Balance:

Revolving Cash	55,000
Cash with Fiscal Agent	65,000
Stores	196,997
3% Required Reserve	5,207,982
Restricted Fund Balance	7,135,042
Unappropriated Fund Balance	28,595,363
Ending Fund Balance	41,255,385

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2012-2013
12/13 Estimated Actuals

Includes 3.24% Cola with Deficit of 22.272% on General
and 0.0% COLA on State Categorical, no HW increase,
Step and Column, adjusted ADA for Ceiba College Prep
Acad

	General Unrestr	Lottery 1100	TOTAL UNRESTRICTED	Transportation 7230/7240	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Community Day School 2430	TOTAL REST	Total General
INCOME										
Revenue Limit 8010-8099	88,669,056	0	88,669,056	0	2,993,136	0	0	154,323	3,147,459	91,816,515
Federal Sources 8100-8299	7,212		7,212			24,340,796			24,340,796	24,348,008
Other State Revenues 8300-8599	18,224,575	2,456,692	20,681,267	2,640,625	12,234,547	13,336,425			28,211,597	48,892,864
Other Local Revenues 8600-8699	2,793,344	0	2,793,344	121,002	(9,441)	2,204,280	3,379		2,319,220	5,112,564
TOTAL REVENUES	109,694,187	2,456,692	112,150,879	2,761,627	15,218,242	39,881,501	3,379	154,323	58,019,072	170,169,951
EXPENDITURES										
Certificated Salaries 1000-1999	43,371,796	1,619,070	44,990,866		7,838,880	15,048,755	0	278,835	23,166,470	68,157,336
Classified Salaries 2000-2999	10,063,117	141,514	10,204,631	2,918,188	4,529,891	5,623,925	1,379,764	77,559	14,529,327	24,733,958
Employee Benefits 3000-3999	27,952,638	573,728	28,526,366	2,585,092	8,565,916	9,137,912	1,127,391	208,086	21,624,397	50,150,763
Books and Supplies 4000-4999	1,465,549	202,086	1,667,635	995,670	203,195	4,569,739	719,604	27,508	6,515,716	8,183,351
Services, Other Operating Expenses 5000-5999	11,573,070	840,932	12,414,002	(529,189)	3,215,939	5,778,187	887,943	66,691	9,419,571	21,833,573
Capital Outlay 6000-6999			0			16,852	0		16,852	16,852
Other Outgo 7100-7299	56,647		56,647			0			0	56,647
Direct Support/Indirect Costs 7300-7399	(1,992,919)		(1,992,919)		560,639	822,894	104,430		1,487,963	(504,956)
Other Uses 74xx	294,845		294,845	90,656					90,656	385,501
TOTAL EXPENDITURES	92,784,743	3,377,330	96,162,073	6,060,417	24,914,460	40,998,264	4,219,132	658,679	76,850,952	173,013,025
INTERFUND TRANSFERS										
Transfers In 8910-8929	36,131		36,131	0		0	0	0	0	36,131
Transfers Out 7610-7629	(558,799)	0	(558,799)	0		(27,577)		0	(27,577)	(586,376)
Other Financing Sources 8930-8979	0	0	0	0	0			0	0	0
Contributions 8980-8999	(17,861,777)	0	(17,861,777)	3,298,790	9,832,878	10,000	4,215,753	504,356	17,861,777	0
TOTAL TRANSFERS	(18,384,445)	0	(18,384,445)	3,298,790	9,832,878	(17,577)	4,215,753	504,356	17,834,200	(550,245)
Net Incr(Decr) in Fund Balance	(1,475,001)	(920,638)	(2,395,639)	0	136,660	(1,134,340)	0	0	(997,680)	(3,393,319)
FUND BALANCE										
Beginning Fund Balance	37,097,678	2,418,676	39,516,354	0	0	5,132,350	(0)	(0)	5,132,350	44,648,704
Components of Fund Balance:										
Audit Adjustment			0						0	0
Revolving Cash	55,000	0	55,000	0	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000		65,000	0	0	0	0	0	0	65,000
Stores	196,997	0	196,997	0	0	0	0	0	0	196,997
3% Required Reserve	5,207,982	0	5,207,982	0	0	0	0	0	0	5,207,982
Restricted Fund Balance	3,000,373	0	3,000,373	0	136,660	3,998,010	(0)	0	4,134,670	7,135,042
Unappropriated Fund Balance	27,097,325	1,498,038	28,595,363	0	0	0	0	0	0	28,595,363
Ending Fund Balance	35,622,677	1,498,038	37,120,715	0	136,660	3,998,010	(0)	(0)	4,134,670	41,255,385

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2012-2013

12/13 Estimated Actuals

Includes 3.24% Cola with Deficit of 22.272% on General
and 0.0% COLA on State Categorical, no HW increase,
Step and Column, adjusted ADA for Ceiba College Prep
Acad

		Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	State Sch Bldg	Self Ins	Retiree Benefit	Trust Scholarship
		09	11	12	13	14	21	25	35	67	71	73
INCOME												
Revenue Limit	8010-8099	7,784,986										
Federal Sources	8100-8299	0	142,164	6,859,951	8,062,156							
Other State Revenues	8300-8599	1,840,645	686,709	2,525,749	359,657							
Other Local Revenues	8600-8699	63,558	473,083	360,513	514,788	7,371	38,964	655,930	12	40,095,474	4,607,146	171,938
TOTAL REVENUES		9,689,189	1,301,956	9,746,213	8,936,601	7,371	38,964	655,930	12	40,095,474	4,607,146	171,938
EXPENDITURES												
Certificated Salaries	1000-1999	4,672,157	990,837	2,621,394								
Classified Salaries	2000-2999	697,151	371,574	1,271,966	2,109,823					118,181		
Employee Benefits	3000-3999	2,414,301	699,986	2,454,138	2,426,519					72,358		
Books and Supplies	4000-4999	557,021	78,302	660,151	4,199,274	12,374	18,621					
Services, Other Operating Expenses	5000-5999	2,484,095	218,233	2,478,079	71,321	735,699	462,519	426,477		41,634,397	4,458,682	180,000
Capital Outlay	6000-6999			23,999	33,158	82,331	708,872	1,680	65,325			
Other Outgo	7100-7299							7,800				
Direct Support/Indirect Costs	7300-7399	3,333	44,671	243,198	213,754							
Other Uses	74xx	0	0				2,628,229					
TOTAL EXPENDITURES		10,828,058	2,403,603	9,752,925	9,053,849	830,404	3,818,241	435,957	65,325	41,824,936	4,458,682	180,000
INTERFUND TRANSFERS												
Transfers In	8910-8929	227,009	331,790	0	0	0			27,577			
Transfers Out	7610-7629		0		0	0	0	0	0	(36,131)	0	0
Other Financing Sources	8930-8979	0	0	0	0	0	79,356,772	0	0	0	0	0
Contributions	8980-8999		0	0	0	0	0			0	0	0
TOTAL TRANSFERS		227,009	331,790	0	0	0	79,356,772	0	27,577	(36,131)	0	0
Net Incr(Decr) in Fund Balance												
		(911,860)	(769,857)	(6,712)	(117,248)	(823,033)	75,577,495	219,973	(37,736)	(1,765,593)	148,464	(8,062)
FUND BALANCE												
Beginning Fund Balance		2,968,413	1,029,753	31,952	2,819,395	3,039,141	0	702,207	37,736	10,222,315	2,756,433	1,842,141
Components of Fund Balance:												
Audit Adjustment										0		
Revolving Cash		0	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent		0	0	0	0	0	0	0	0	0	2,132,596	0
Stores		0	0	0	207,783	0	0	0	0	0	0	0
3% Required Reserve		0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance		0		0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance		2,056,553	259,896	25,240	2,494,364	2,216,108	75,577,495	922,180	(0)	8,456,722	772,301	1,834,079
Ending Fund Balance		2,056,553	259,896	25,240	2,702,147	2,216,108	75,577,495	922,180	(0)	8,456,722	2,904,897	1,834,079

PAJARO VALLEY UNIFIED
2013-2014 JULY ADOPTION

BEGINNING FUND BALANCE	41,255,385
-------------------------------	-------------------

Adjustments

INCOME

Revenue Limit	95,445,791	
Federal Sources	22,401,276	
Other State Revenues	47,782,232	
Other Local Revenues	3,634,826	
Transfers In	50,000	
Other Sources	0	
Contributions	0	
TOTAL REVENUES	169,314,125	

EXPENDITURES

Certificated Salaries	70,485,491	
Classified Salaries	26,467,445	
Employee Benefits	53,428,859	
Books and Supplies	7,030,160	
Services, Other Operating Expenses	18,198,468	
Capital Outlay	0	
Other Outgo	57,000	
Direct Support/Indirect Costs	(553,102)	
Other Uses	248,001	
Transfers Out	921,124	
TOTAL EXPENDITURES	176,283,446	

Net Incr(Decr) in Fund Balance

(6,969,321)

ENDING FUND BALANCE	34,286,064
----------------------------	-------------------

Components of Fund Balance:

Revolving Cash	55,000	
Cash with Fiscal Agent	65,000	
Stores	196,997	
3% Required Reserve	5,288,503	
Restricted Fund Balance	6,559,013	
Unappropriated Fund Balance	22,121,550	
Ending Fund Balance		34,286,064

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2013-2014

13/14 July Adopt

Includes 1.565% Cola with Deficit of 18.997%
on General and 1.565% COLA on State
Categorical, 10% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	General Unrestr	Lottery 1100	TOTAL UNRESTRICTED	Transportation 7230/7240	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Community Day School 2430	TOTAL REST	Total General
INCOME										
Revenue Limit	92,269,225	0	92,269,225	0	3,019,689	0	0	156,877	3,176,566	95,445,791
Federal Sources	7,000		7,000			22,394,276			22,394,276	22,401,276
Other State Revenues	18,248,703	2,366,168	20,614,871	2,637,857	12,234,547	12,294,957		0	27,167,361	47,782,232
Other Local Revenues	2,780,493	0	2,780,493	100,000	0	754,333	0		854,333	3,634,826
TOTAL REVENUES	113,305,421	2,366,168	115,671,589	2,737,857	15,254,236	35,443,566	0	156,877	53,592,536	169,264,125
EXPENDITURES										
Certificated Salaries	47,177,424	1,271,202	48,448,626		8,051,482	13,700,121		285,262	22,036,865	70,485,491
Classified Salaries	10,881,439	140,820	11,022,259	3,190,846	4,990,815	5,678,550	1,509,866	75,109	15,445,186	26,467,445
Employee Benefits	30,263,665	587,396	30,851,061	2,836,952	9,251,199	9,079,123	1,203,091	207,433	22,577,798	53,428,859
Books and Supplies	1,341,970	294,801	1,636,771	880,000	183,894	3,642,070	671,325	16,100	5,393,389	7,030,160
Services, Other Operating Expenses	8,975,199	1,125,306	10,100,505	(178,600)	3,702,898	3,624,834	872,563	76,268	8,097,963	18,198,468
Capital Outlay	0	0	0			0			0	0
Other Outgo	57,000		57,000						0	57,000
Direct Support/Indirect Costs	(2,165,182)		(2,165,182)		709,853	794,897	107,330		1,612,080	(553,102)
Other Uses	92,368		92,368	155,633					155,633	248,001
TOTAL EXPENDITURES	96,623,883	3,419,525	100,043,408	6,884,831	26,890,141	36,519,595	4,364,175	660,172	75,318,914	175,362,322
INTERFUND TRANSFERS										
Transfers In	50,000		50,000	0		0	0	0	0	50,000
Transfers Out	(921,124)	0	(921,124)	0				0	0	(921,124)
Other Financing Sources	0	0	0	0	0			0	0	0
Contributions	(20,650,349)	0	(20,650,349)	4,146,974	11,635,905	0	4,364,175	503,295	20,650,349	0
TOTAL TRANSFERS	(21,521,473)	0	(21,521,473)	4,146,974	11,635,905	0	4,364,175	503,295	20,650,349	(871,124)
Net Incr(Decr) in Fund Balance	(4,839,935)	(1,053,357)	(5,893,292)	0	0	(1,076,029)	0	0	(1,076,029)	(6,969,321)
FUND BALANCE										
Beginning Fund Balance	35,622,677	1,498,038	37,120,715	0	136,660	3,998,010	(0)	(0)	4,134,670	41,255,385
Components of Fund Balance:										
Audit Adjustment			0						0	0
Revolving Cash	55,000	0	55,000	0	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000		65,000	0	0	0	0	0	0	65,000
Stores	196,997	0	196,997	0	0	0	0	0	0	196,997
3% Required Reserve	5,288,503	0	5,288,503	0	0	0	0	0	0	5,288,503
Cash w/Fiscal Agent			0	0	0		0	0	0	0
Restricted Fund Balance	3,500,373	0	3,500,373	0	136,660	2,921,981	(0)	0	3,058,641	6,559,013
Unappropriated Fund Balance	21,676,869	444,681	22,121,550	0	0	0	0	0	0	22,121,550
Ending Fund Balance	30,782,742	444,681	31,227,423	0	136,660	2,921,981	(0)	(0)	3,058,641	34,286,064

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

FISCAL YEAR 2013-2014

13/14 July Adopt

Includes 1.565% Cola with Deficit of 18.997%
on General and 1.565% COLA on State
Categorical, 10% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	State Sch Bldg	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	35	67	71	73
INCOME											
Revenue Limit	7,985,834										
Federal Sources		133,290	6,572,790	8,023,066							
Other State Revenues	1,852,137	678,142	2,477,126	630,000	0						
Other Local Revenues	122,030	484,620	181,983	756,000	8,500		597,510		41,064,992	3,925,892	100,000
TOTAL REVENUES	9,960,001	1,296,052	9,231,899	9,409,066	8,500	0	597,510	0	41,064,992	3,925,892	100,000
EXPENDITURES											
Certificated Salaries	4,655,603	933,090	2,670,312								
Classified Salaries	633,846	326,664	1,305,909	2,280,380					122,281		
Employee Benefits	2,533,654	669,088	2,405,245	2,780,116					78,688		
Books and Supplies	208,145	57,080	308,529	4,340,121		250,000					
Services, Other Operating Expenses	2,447,890	205,985	2,291,128	50,307	1,962,000	750,000	415,224		40,814,023	3,925,892	100,000
Capital Outlay						20,011,989					
Other Outgo											
Direct Support/Indirect Costs	1,479	44,569	250,776	256,278							
Other Uses	0										
TOTAL EXPENDITURES	10,480,617	2,236,476	9,231,899	9,707,202	1,962,000	21,011,989	415,224	0	41,014,992	3,925,892	100,000
INTERFUND TRANSFERS											
					0						
Transfers In	240,596	680,528	0	0	0						
Transfers Out		0		0	0	0	0	0	(50,000)	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0
Contributions		0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	240,596	680,528	0	0	0	0	0	0	(50,000)	0	0
Net Incr(Decr) in Fund Balance	(280,020)	(259,896)	0	(298,136)	(1,953,500)	(21,011,989)	182,286	0	0	0	0
FUND BALANCE											
Beginning Fund Balance	2,056,553	259,896	25,240	2,702,147	2,216,108	75,577,495	922,180	(0)	8,456,722	2,904,897	1,834,079
Components of Fund Balance:											
Audit Adjustment									0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	207,783	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent					0	0	0	0	0	2,132,596	0
Restricted Fund Balance	0		0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	1,776,533	0	25,240	2,196,228	262,608	54,565,506	1,104,466	(0)	8,456,722	772,301	1,834,079
Ending Fund Balance	1,776,533	0	25,240	2,404,011	262,608	54,565,506	1,104,466	(0)	8,456,722	2,904,897	1,834,079

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

14/15 Budget at 13/14 July Adopt

Includes 1.80% Cola with Deficit of 18.997%
on General and 1.8% COLA on State
Categorical, 10% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	General Unrestr	Lottery 1100	TOTAL UNRESTRICTED	Transportation 7230/7240	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Community Day School 2430	TOTAL REST	Total General
INCOME										
Revenue Limit	93,549,143		93,549,143		3,074,043			159,701	3,233,744	96,782,887
Federal Sources	7,000		7,000			22,394,276			22,394,276	22,401,276
Other State Revenues	15,412,027	2,360,960	17,772,987	2,685,338	12,249,458	12,373,898			27,308,694	45,081,681
Other Local Revenues	2,781,582	0	2,781,582	100,000	0	777,785			877,785	3,659,367
TOTAL REVENUES	111,749,752	2,360,960	114,110,712	2,785,338	15,323,501	35,545,959	0	159,701	53,814,499	167,925,211
EXPENDITURES										
Certificated Salaries	47,839,264	1,293,901	49,133,165		8,167,062	13,630,101		289,410	22,086,573	71,219,738
Classified Salaries	10,949,455	140,820	11,090,275	3,212,755	5,043,825	5,603,132	1,521,364	75,219	15,456,295	26,546,570
Employee Benefits	32,445,911	629,252	33,075,163	3,018,276	9,970,942	9,481,111	1,278,401	221,688	23,970,418	57,045,581
Books and Supplies	1,348,370	294,335	1,642,705	880,000	183,894	2,480,156	671,325	16,100	4,231,475	5,874,180
Services, Other Operating Expenses	9,613,582	447,333	10,060,915	(178,600)	3,700,116	3,559,323	872,563	76,268	8,029,670	18,090,585
Capital Outlay			0						0	0
Other Outgo	57,000		57,000						0	57,000
Direct Support/Indirect Costs	(2,199,202)		(2,199,202)		734,231	792,136	121,622		1,647,989	(551,213)
Other Uses	92,368		92,368	155,633					155,633	248,001
TOTAL EXPENDITURES	100,146,748	2,805,641	102,952,389	7,088,064	27,800,070	35,545,959	4,465,275	678,685	75,578,053	178,530,442
INTERFUND TRANSFERS										
Transfers In	50,000		50,000						0	50,000
Transfers Out	(928,147)		(928,147)						0	(928,147)
Other Financing Sources			0						0	0
Contributions	(21,763,554)		(21,763,554)	4,302,726	12,476,569	0	4,465,275	518,984	21,763,554	0
TOTAL TRANSFERS	(22,641,701)	0	(22,641,701)	4,302,726	12,476,569	0	4,465,275	518,984	21,763,554	(878,147)
Net Incr(Decr) in Fund Balance	(11,038,697)	(444,681)	(11,483,378)	0	0	0	0	0	0	(11,483,378)
FUND BALANCE										
Beginning Fund Balance	30,782,742	444,681	31,227,423	0	136,660	2,921,981	(0)	(0)	3,058,641	34,286,064
Components of Fund Balance:										
Audit Adjustment			0						0	0
Revolving Cash	55,000	0	55,000	0	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000		65,000	0	0	0	0	0	0	65,000
Stores	196,997	0	196,997	0	0	0	0	0	0	196,997
3% Required Reserve	5,383,758	0	5,383,758	0	0	0	0	0	0	5,383,758
Cash w/Fiscal Agent			0	0	0		0	0	0	0
Restricted Fund Balance	4,000,374	0	4,000,374	0	136,660	2,921,981	(0)	0	3,058,641	7,059,015
Unappropriated Fund Balance	10,042,917	(0)	10,042,916	0	0	0	0	0	0	10,042,916
Ending Fund Balance	19,744,045	(0)	19,744,045	0	136,660	2,921,981	(0)	(0)	3,058,641	22,802,686

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

14/15 Budget at 13/14 July Adopt

Includes 1.80% Cola with Deficit of 18.997%
on General and 1.8% COLA on State
Categorical, 10% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	State Sch Bldg	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	35	67	71	73
INCOME											
Revenue Limit	8,130,839										
Federal Sources		133,290	6,572,790	8,023,066							
Other State Revenues	1,852,137	689,629	2,521,714	641,340							
Other Local Revenues	122,030	484,620	181,983	756,000	1,000		497,510		42,421,823	4,330,088	100,000
TOTAL REVENUES	10,105,006	1,307,539	9,276,487	9,420,406	1,000	0	497,510	0	42,421,823	4,330,088	100,000
EXPENDITURES											
Certificated Salaries	4,613,010	733,090	2,641,493								
Classified Salaries	637,220	327,449	1,311,698	2,099,328					122,481		
Employee Benefits	2,676,829	627,505	2,474,112	2,840,199					82,440		
Books and Supplies	205,708	57,080	308,529	4,168,212		250,000					
Services, Other Operating Expenses	2,446,028	198,696	2,291,128	56,707	263,608	750,000	415,224		42,166,902	4,330,088	100,000
Capital Outlay						20,011,989	82,286				
Other Outgo											
Direct Support/Indirect Costs	1,479	44,247	249,527	255,960							
Other Uses	0										
TOTAL EXPENDITURES	10,580,274	1,988,067	9,276,487	9,420,406	263,608	21,011,989	497,510	0	42,371,823	4,330,088	100,000
INTERFUND TRANSFERS											
Transfers In	247,619	680,528	0	0	0						
Transfers Out		0		0	0	0	0	0	(50,000)	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0
Contributions		0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	247,619	680,528	0	0	0	0	0	0	(50,000)	0	0
Net Incr(Decr) in Fund Balance	(227,649)	0	0	0	(262,608)	(21,011,989)	0	0	0	0	0
FUND BALANCE											
Beginning Fund Balance	1,776,533	0	25,240	2,404,011	262,608	54,565,506	1,104,466	(0)	8,456,722	2,904,897	1,834,079
Components of Fund Balance:											
Audit Adjustment									0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	207,783	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent					0	0	0	0	0	2,132,596	0
Restricted Fund Balance	0		0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	1,548,884	0	25,240	2,196,228	0	33,553,517	1,104,466	(0)	8,456,722	772,301	1,834,079
Ending Fund Balance	1,548,884	0	25,240	2,404,011	0	33,553,517	1,104,466	(0)	8,456,722	2,904,897	1,834,079

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

15/16 Budget at 13/14 July Adopt

Includes 2.20% Cola with Deficit of 18.997%
on General and 2.20% COLA on State
Categorical, 10% HW increase, Step and
Column

	General Unrestr	Lottery 1100	TOTAL UNRESTRICTED	Transportation 7230/7240	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Community Day School 2430	TOTAL REST	Total General
INCOME										
Revenue Limit	95,375,000	0	95,375,000		3,141,672			163,214	3,304,886	98,679,886
Federal Sources	7,000		7,000			22,394,276			22,394,276	22,401,276
Other State Revenues	15,712,352	2,356,000	18,068,352	2,743,371	12,518,946	12,579,712			27,842,029	45,910,381
Other Local Revenues	2,949,381	0	2,949,381	100,000	0	801,351	0		901,351	3,850,732
TOTAL REVENUES	114,043,733	2,356,000	116,399,733	2,843,371	15,660,618	35,775,339	0	163,214	54,442,542	170,842,275
EXPENDITURES										
Certificated Salaries	48,814,083	968,948	49,783,031		8,282,774	13,630,324		293,558	22,206,656	71,989,687
Classified Salaries	10,995,857	140,820	11,136,677	3,233,662	5,093,428	5,520,797	1,527,589	75,430	15,450,906	26,587,583
Employee Benefits	34,766,110	504,564	35,270,674	3,207,568	10,653,093	9,931,650	1,354,845	237,364	25,384,520	60,655,194
Books and Supplies	1,348,370	294,335	1,642,705	880,000	183,894	2,406,661	671,325	16,100	4,157,980	5,800,685
Services, Other Operating Expenses	8,761,178	447,333	9,208,511	(178,600)	3,703,755	3,494,443	872,563	76,268	7,968,429	17,176,940
Capital Outlay			0						0	0
Other Outgo	57,000		57,000						0	57,000
Direct Support/Indirect Costs	(2,208,512)		(2,208,512)		741,898	791,464	123,937		1,657,299	(551,213)
Other Uses	0		0	155,633					155,633	155,633
TOTAL EXPENDITURES	102,534,086	2,356,000	104,890,086	7,298,263	28,658,842	35,775,339	4,550,259	698,720	76,981,423	181,871,509
INTERFUND TRANSFERS										
Transfers In	50,000		50,000						0	50,000
Transfers Out	(928,147)		(928,147)						0	(928,147)
Other Financing Sources			0						0	0
Contributions	(22,538,881)		(22,538,881)	4,454,892	12,998,224	0	4,550,259	535,506	22,538,881	0
TOTAL TRANSFERS	(23,417,028)	0	(23,417,028)	4,454,892	12,998,224	0	4,550,259	535,506	22,538,881	(878,147)
Net Incr(Decr) in Fund Balance	(11,907,381)	0	(11,907,381)	0	0	0	0	0	0	(11,907,381)
FUND BALANCE										
Beginning Fund Balance	19,744,045	(0)	19,744,045	0	136,660	2,921,981	(0)	(0)	3,058,641	22,802,686
Components of Fund Balance:										
Audit Adjustment			0						0	0
Revolving Cash	55,000	0	55,000	0	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000		65,000	0	0	0	0	0	0	65,000
Stores	196,997	0	196,997	0	0	0	0	0	0	196,997
3% Required Reserve	5,483,990	0	5,483,990	0	0	0	0	0	0	5,483,990
Cash w/Fiscal Agent			0	0	0		0	0	0	0
Restricted Fund Balance	4,500,375	0	4,500,375	0	136,660	2,921,981	(0)	0	3,058,641	7,559,016
Unappropriated Fund Balance	(2,464,697)	(0)	(2,464,698)	0	0	0	0	0	0	(2,464,698)
Ending Fund Balance	7,836,664	(0)	7,836,664	0	136,660	2,921,981	(0)	(0)	3,058,641	10,895,305

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

FISCAL YEAR 2014-2015

15/16 Budget at 13/14 July Adopt

Includes 2.20% Cola with Deficit of 18.997%
on General and 2.20% COLA on State
Categorical, 10% HW increase, Step and
Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	State Sch Bldg	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	35	67	71	73
INCOME											
Revenue Limit	8,340,516										
Federal Sources		133,290	6,572,790	8,023,066							
Other State Revenues	1,852,137	704,801	2,577,192	655,449							
Other Local Revenues	122,030	484,620	181,983	756,000			497,510		45,739,675	4,775,198	100,000
TOTAL REVENUES	10,314,683	1,322,711	9,331,965	9,434,515	0	0	497,510	0	45,739,675	4,775,198	100,000
EXPENDITURES											
Certificated Salaries	4,708,805	740,624	2,614,850								
Classified Salaries	640,279	328,339	1,315,417	2,017,471					122,481		
Employee Benefits	2,885,690	651,497	2,552,514	2,986,165					86,489		
Books and Supplies	203,028	57,080	308,529	4,118,212		250,000					
Services, Other Operating Expenses	2,340,884	181,452	2,291,128	56,707		750,000	415,224		45,480,705	4,775,198	100,000
Capital Outlay						20,011,989	82,286				
Other Outgo											
Direct Support/Indirect Costs	1,479	44,247	249,527	255,960							
Other Uses	0										
TOTAL EXPENDITURES	10,780,165	2,003,239	9,331,965	9,434,515	0	21,011,989	497,510	0	45,689,675	4,775,198	100,000
INTERFUND TRANSFERS											
Transfers In	247,619	680,528	0	0	0						
Transfers Out		0		0	0	0	0	0	(50,000)	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0
Contributions		0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	247,619	680,528	0	0	0	0	0	0	(50,000)	0	0
Net Incr(Decr) in Fund Balance	(217,863)	0	0	0	0	(21,011,989)	0	0	0	0	0
FUND BALANCE											
Beginning Fund Balance	1,548,884	0	25,240	2,404,011	0	33,553,517	1,104,466	(0)	8,456,722	2,904,897	1,834,079
Components of Fund Balance:											
Audit Adjustment									0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	207,783	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent					0	0	0	0	0	2,132,596	0
Restricted Fund Balance	0		0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	1,331,021	0	25,240	2,196,228	0	12,541,528	1,104,466	(0)	8,456,722	772,301	1,834,079
Ending Fund Balance	1,331,021	0	25,240	2,404,011	0	12,541,528	1,104,466	(0)	8,456,722	2,904,897	1,834,079

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON**

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
0000 - Undesignated	55,201,049.00	55,064,588.90	136,460.10
1003 - Class Size Reduction, Grades K-3	3,934,854.00	3,934,854.00	0.00
1005 - Education Protection Act	19,010,413.00	18,325,759.00	684,654.00
1015 - Union Business (EOM)	184,475.00	93,938.10	90,536.90
1099 - Regular Education Misc Funds	0.00	190,113.68	(190,113.68)
1117 - Supplemental Hourly Programs (Ext. Lrng)	1,306,988.00	1,318,893.00	(11,905.00)
1318 - HS Advanced Placement Exams	15,766.00	54,137.93	(38,371.93)
1601 - Ceiba Costs (Reimburse)	50,000.00	13,898.36	36,101.64
1722 - Cal Safe Supplemental (Formerly 4205)	200,000.00	342,790.00	(142,790.00)
1732 - School Safety and Violence Prevention (Formerly 4221)	289,575.00	285,870.42	3,704.58
1735 - Supplemental School Counseling Program (Formerly 4278)	507,019.00	499,206.00	7,813.00
1742 - PAR (Formerly 4271)	65,050.00	64,048.00	1,002.00
1744 - Certificated Staff Mentoring (formerly 4270) 07/08 C/O	0.00	296,913.00	(296,913.00)
1746 - Math & Reading PD AB472 (Formerly 4279)	119,078.00	117,243.00	1,835.00
1757 - Site Supplies Funds (Formerly 4266)	1,541,163.00	1,517,415.00	23,748.00
1820 - CSR-Grade 9 (Formerly 1006)	370,448.00	364,740.00	5,708.00
1821 - Community Day Schools (Formerly 1212)	117,304.00	112,346.00	4,958.00
1825 - Deferred Maint Apportionment (Formerly RS 6204 Fund 14)	653,985.00	643,908.00	10,077.00
1827 - PE Teacher Incentive (Formerly 4216)	298,105.00	293,513.00	4,592.00
1828 - National Board Cert Teacher Incentive (Formerly 4273)	6,814.00	6,709.00	105.00
1829 - Community Based English Tutoring (Formerly 9931)	230,635.00	230,630.00	5.00
1831 - Adult Education (Formerly 9900)	1,675,823.00	1,650,000.00	25,823.00
1833 - Art and Music Block Grant (Formerly 4268)	271,541.00	267,376.00	4,165.00
1834 - CAHSEE Intensive Instruction and Services (Formerly 4207)	311,252.00	306,456.00	4,796.00
1837 - Gifted and Talented Education (Formerly 4255)	129,160.00	121,301.00	7,859.00
1838 - Instructional Materials Realignment Block Grant (Formerly 4239)	1,012,120.00	996,524.00	15,596.00
1844 - Certificated Staff Mentoring (Formerly 4270)	150,093.00	147,780.00	2,313.00
1852 - Pupil Retention (Formerly 4276 & 4277)	191,698.00	188,744.00	2,954.00
1855 - Professional Development BG (Formerly 4244)	1,122,434.00	1,105,139.00	17,295.00
1856 - Targeted Instruction Block Grant (Formerly 4245)	1,105,918.00	1,088,877.00	17,041.00
2907 - Health Services-Oral Health Assessment Program	10,693.00	10,528.00	165.00
7122 - Program Evaluation	8,892.00	8,730.04	161.96
7123 - Program Evaluation - Testing	86,709.00	89,213.76	(2,504.76)
7301 - Insurance	0.00	1,648.96	(1,648.96)
7302 - District EE Health Services	20,000.00	0.00	20,000.00
7303 - District Safety & Training	30,000.00	36,130.50	(6,130.50)
7310 - Workers Comp	2,458,018.00	2,010,664.58	447,353.42
7311 - Business Services Acct	0.00	16,094.79	(16,094.79)
7400 - Print Shop	0.00	540.00	(540.00)
7600 - Technology Services	0.00	24,942.36	(24,942.36)
7601 - Lottery Unrestricted	2,366,168.00	2,456,692.26	(90,524.26)
7699 - Technology- Student Information System	0.00	4,879.64	(4,879.64)
7705 - Jim Booth/Duncan Holbert	18,000.00	15,000.00	3,000.00
7811 - Custodial Services	0.00	1,478.00	(1,478.00)
7816 - Facility Use	0.00	4,977.53	(4,977.53)
Income	95,071,240.00	94,325,231.81	746,008.19
0000 - Undesignated	558,162.00	1,563,760.53	(1,005,598.53)
1000 - Regular Education-Staffing	41,832,097.00	40,410,155.91	1,421,941.09
1001 - Release Time-General	665,807.00	612,284.01	53,522.99
1002 - Release Time-Lottery	358,508.00	327,755.28	30,752.72
1003 - Class Size Reduction, Grades K-3	3,974,073.00	4,162,149.62	(188,076.62)
1004 - Transitional Kindergarten	277,927.00	223,009.46	54,917.54
1005 - Education Protection Act	18,486,668.00	16,537,314.84	1,949,353.16
1012 - Teenage Mothers	89,997.00	90,230.89	(233.89)
1013 - Substitute Teachers	645,865.00	585,121.13	60,743.87
1014 - Union/Negotiations	5,873.00	14,889.85	(9,016.85)
1015 - Union Business (EOM)	184,475.00	228,772.49	(44,297.49)
1099 - Regular Education Misc Funds	0.00	18,663.48	(18,663.48)
1117 - Supplemental Hourly Programs (Ext. Lrng)	1,372,433.00	1,402,013.69	(29,580.69)
1118 - Extended Learning Dept - Other	0.00	58,682.62	(58,682.62)
1206 - Instructional Districtwide		888,638.90	651,311.10
1207 - Instructional Categorical Shift	50,079.00	121,054.93	(70,975.93)
1300 - Site Discretionary	863,228.00	754,676.26	108,551.74
1315 - Athletics	1,129,001.00	294,363.81	834,637.19
1317 - Attendance Incentive	10,000.00	5,398.37	4,601.63
1318 - HS Advanced Placement Exams	15,631.00	47,116.09	(31,485.09)
1319 - Employee Recognitions	0.00	(1,800.00)	1,800.00
1324 - Saturday School	92,346.00	77,782.51	14,563.49
1500 - Library	1,332,053.00	1,289,778.17	42,274.83

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON**

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
1506 - Guidance & Counseling	1,397,298.00	1,173,844.63	223,453.37
1600 - District Child Development Support	53,351.00	41,717.18	11,633.82
1601 - Ceiba Costs (Reimburse)	304,270.00	169,115.71	135,154.29
1602 - Mello Center/Aptos PAC	154,745.00	146,435.56	8,309.44
1722 - Cal Safe Supplemental (Formerly 4205)	242,490.00	217,503.05	24,986.95
1732 - School Safety and Violence Prevention (Formerly 4221)	286,146.00	285,870.42	275.58
1742 - PAR (Formerly 4271)	15,267.00	13,466.58	1,800.42
1757 - Site Supplies Funds (Formerly 4266)	564,013.00	462,172.66	101,840.34
1829 - Community Based English Tutoring (Formerly 9931)	230,635.00	230,630.00	5.00
1837 - Gifted and Talented Education (Formerly 4255)	127,170.00	120,622.89	6,547.11
1838 - Instructional Materials Realignment Block Grant (Formerly 4239)	0.00	38,896.24	(38,896.24)
2803 - Student Assist Gudnc/Counseling	122,518.00	122,518.00	0.00
2900 - Home & Hospital	161,083.00	175,278.53	(14,195.53)
2903 - Psychological Services	1,365,799.00	1,393,597.73	(27,798.73)
2904 - Speech & Language Specialist Services	1,632,436.00	2,295,159.68	(662,723.68)
2906 - Health Services	1,281,047.00	1,225,550.17	55,496.83
2907 - Health Services-Oral Health Assessment Program	10,528.00	10,528.00	0.00
7000 - Board of Trustees	206,673.00	183,660.10	23,012.90
7001 - Superintendent	407,113.00	410,950.82	(3,837.82)
7005 - District Legal	320,000.00	297,253.74	22,746.26
7100 - Asst. Superintendent Elementary/Support Services	177,776.00	168,017.87	9,758.13
7101 - Asst. Superintendent Secondary/Education Services	256,751.00	245,330.77	11,420.23
7106 - District Translator	62,181.00	64,808.09	(2,627.09)
7120 - Curriculum and Instruction	198,151.00	188,242.71	9,908.29
7122 - Program Evaluation	125,112.00	120,452.70	4,659.30
7123 - Program Evaluation - Testing	86,709.00	77,923.01	8,785.99
7130 - Student Services	361,422.00	331,105.18	30,316.82
7200 - Personnel Services	861,491.00	838,986.29	22,504.71
7203 - Personnel Services - Fingerprinting	38,001.00	32,887.02	5,113.98
7204 - Personnel Commission	445,897.00	394,089.20	51,807.80
7206 - District Wide Support	453,802.00	549,135.31	(95,333.31)
7300 - Business Services	2,736,472.00	2,512,672.23	223,799.77
7301 - Insurance	1,124,236.00	915,579.22	208,656.78
7302 - District EE Health Services	20,000.00	951.58	19,048.42
7303 - District Safety & Training	29,000.00	35,178.92	(6,178.92)
7304 - Chemical Removal	55,000.00	41,627.69	13,372.31
7309 - Risk & Safety Management	25,300.00	12,854.96	12,445.04
7310 - Workers Comp	2,458,018.00	2,295,592.26	162,425.74
7400 - Print Shop	52,965.00	25,596.78	27,368.22
7401 - Purchasing	609,077.00	585,851.23	23,225.77
7402 - Mailroom	100,696.00	93,116.84	7,579.16
7403 - Dist Office Copiers	0.00	(1,964.71)	1,964.71
7600 - Technology Services	1,031,390.00	1,130,257.59	(98,867.59)
7601 - Lottery Unrestricted	677,973.00	413,413.64	264,559.36
7699 - Technology- Student Information System	128,000.00	126,063.15	1,936.85
7701 - Construction/Govt. Relations	194,621.00	196,502.59	(1,881.59)
7811 - Custodial Services	4,858,012.00	4,617,363.07	240,648.93
7812 - Grounds	807,091.00	854,032.16	(46,941.16)
7814 - Utilities	2,649,019.00	2,957,665.13	(308,646.13)
7815 - Crossing Guards	134,300.00	64,455.88	69,844.12
7816 - Facility Use	0.00	(826.92)	826.92
7817 - Mello Center	10,000.00	1,272.75	8,727.25
7900 - Indirects/Contributions	(2,170,686.00)	(1,992,947.37)	(177,738.63)
7901 - COPS	0.00	103,941.60	(103,941.60)
7910 - STORES	0.00	(4,943.43)	4,943.43
Expense	100,964,532.00	96,720,869.52	4,243,662.48
01 - General Fund	(5,893,292.00)	(2,395,637.71)	(3,497,654.29)

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
8 - Revenue	55,201,049.00	55,064,588.90	136,460.10
0000 - Undesignated	55,201,049.00	55,064,588.90	136,460.10
8 - Revenue	3,934,854.00	3,934,854.00	0.00
1003 - Class Size Reduction, Grades K-3	3,934,854.00	3,934,854.00	0.00
8 - Revenue	19,010,413.00	18,325,759.00	684,654.00
1005 - Education Protection Act	19,010,413.00	18,325,759.00	684,654.00
8 - Revenue	184,475.00	93,938.10	90,536.90
1015 - Union Business (EOM)	184,475.00	93,938.10	90,536.90
8 - Revenue	0.00	190,113.68	(190,113.68)
1099 - Regular Education Misc Funds	0.00	190,113.68	(190,113.68)
8 - Revenue	1,306,988.00	1,318,893.00	(11,905.00)
1117 - Supplemental Hourly Programs (Ext. Lrng)	1,306,988.00	1,318,893.00	(11,905.00)
8 - Revenue	15,766.00	54,137.93	(38,371.93)
1318 - HS Advanced Placement Exams	15,766.00	54,137.93	(38,371.93)
8 - Revenue	50,000.00	13,898.36	36,101.64
1601 - Ceiba Costs (Reimburse)	50,000.00	13,898.36	36,101.64
8 - Revenue	200,000.00	342,790.00	(142,790.00)
1722 - Cal Safe Supplemental (Formerly 4205)	200,000.00	342,790.00	(142,790.00)
8 - Revenue	289,575.00	285,870.42	3,704.58
1732 - School Safety and Violence Prevention (Formerly 4221)	289,575.00	285,870.42	3,704.58
8 - Revenue	507,019.00	499,206.00	7,813.00
1735 - Supplemental School Counseling Program (Formerly 4278)	507,019.00	499,206.00	7,813.00
8 - Revenue	65,050.00	64,048.00	1,002.00
1742 - PAR (Formerly 4271)	65,050.00	64,048.00	1,002.00
8 - Revenue	0.00	296,913.00	(296,913.00)
1744 - Certificated Staff Mentoring (formerly 4270) 07/08 C/O	0.00	296,913.00	(296,913.00)
8 - Revenue	119,078.00	117,243.00	1,835.00
1746 - Math & Reading PD AB472 (Formerly 4279)	119,078.00	117,243.00	1,835.00
8 - Revenue	1,541,163.00	1,517,415.00	23,748.00
1757 - Site Supplies Funds (Formerly 4266)	1,541,163.00	1,517,415.00	23,748.00
8 - Revenue	370,448.00	364,740.00	5,708.00
1820 - CSR-Grade 9 (Formerly 1006)	370,448.00	364,740.00	5,708.00
8 - Revenue	117,304.00	112,346.00	4,958.00
1821 - Community Day Schools (Formerly 1212)	117,304.00	112,346.00	4,958.00
8 - Revenue	653,985.00	643,908.00	10,077.00
1825 - Deferred Maint Apportionment (Formerly RS 6204 Fund 14)	653,985.00	643,908.00	10,077.00
8 - Revenue	298,105.00	293,513.00	4,592.00
1827 - PE Teacher Incentive (Formerly 4216)	298,105.00	293,513.00	4,592.00
8 - Revenue	6,814.00	6,709.00	105.00
1828 - National Board Cert Teacher Incentive (Formerly 4273)	6,814.00	6,709.00	105.00
8 - Revenue	230,635.00	230,630.00	5.00
1829 - Community Based English Tutoring (Formerly 9931)	230,635.00	230,630.00	5.00
8 - Revenue	1,675,823.00	1,650,000.00	25,823.00
1831 - Adult Education (Formerly 9900)	1,675,823.00	1,650,000.00	25,823.00
8 - Revenue	271,541.00	267,376.00	4,165.00
1833 - Art and Music Block Grant (Formerly 4268)	271,541.00	267,376.00	4,165.00

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	311,252.00	306,456.00	4,796.00
1834 - CAHSEE Intensive Instruction and Services (Formerly 4207)	311,252.00	306,456.00	4,796.00
8 - Revenue	129,160.00	121,301.00	7,859.00
1837 - Gifted and Talented Education (Formerly 4255)	129,160.00	121,301.00	7,859.00
8 - Revenue	1,012,120.00	996,524.00	15,596.00
1838 - Instructional Materials Realignment Block Grant (Formerly 4239)	1,012,120.00	996,524.00	15,596.00
8 - Revenue	150,093.00	147,780.00	2,313.00
1844 - Certificated Staff Mentoring (Formerly 4270)	150,093.00	147,780.00	2,313.00
8 - Revenue	191,698.00	188,744.00	2,954.00
1852 - Pupil Retention (Formerly 4276 & 4277)	191,698.00	188,744.00	2,954.00
8 - Revenue	1,122,434.00	1,105,139.00	17,295.00
1855 - Professional Development BG (Formerly 4244)	1,122,434.00	1,105,139.00	17,295.00
8 - Revenue	1,105,918.00	1,088,877.00	17,041.00
1856 - Targeted Instruction Block Grant (Formerly 4245)	1,105,918.00	1,088,877.00	17,041.00
8 - Revenue	10,693.00	10,528.00	165.00
2907 - Health Services-Oral Health Assessment Program	10,693.00	10,528.00	165.00
8 - Revenue	8,892.00	8,730.04	161.96
7122 - Program Evaluation	8,892.00	8,730.04	161.96
8 - Revenue	86,709.00	89,213.76	(2,504.76)
7123 - Program Evaluation - Testing	86,709.00	89,213.76	(2,504.76)
8 - Revenue	0.00	1,648.96	(1,648.96)
7301 - Insurance	0.00	1,648.96	(1,648.96)
8 - Revenue	20,000.00	0.00	20,000.00
7302 - District EE Health Services	20,000.00	0.00	20,000.00
8 - Revenue	30,000.00	36,130.50	(6,130.50)
7303 - District Safety & Training	30,000.00	36,130.50	(6,130.50)
8 - Revenue	2,458,018.00	2,010,664.58	447,353.42
7310 - Workers Comp	2,458,018.00	2,010,664.58	447,353.42
8 - Revenue	0.00	16,094.79	(16,094.79)
7311 - Business Services Acct	0.00	16,094.79	(16,094.79)
8 - Revenue	0.00	540.00	(540.00)
7400 - Print Shop	0.00	540.00	(540.00)
8 - Revenue	0.00	24,942.36	(24,942.36)
7600 - Technology Services	0.00	24,942.36	(24,942.36)
8 - Revenue	2,366,168.00	2,456,692.26	(90,524.26)
7601 - Lottery Unrestricted	2,366,168.00	2,456,692.26	(90,524.26)
8 - Revenue	0.00	4,879.64	(4,879.64)
7699 - Technology- Student Information System	0.00	4,879.64	(4,879.64)
8 - Revenue	18,000.00	15,000.00	3,000.00
7705 - Jim Booth/Duncan Holbert	18,000.00	15,000.00	3,000.00
8 - Revenue	0.00	1,478.00	(1,478.00)
7811 - Custodial Services	0.00	1,478.00	(1,478.00)
8 - Revenue	0.00	4,977.53	(4,977.53)
7816 - Facility Use	0.00	4,977.53	(4,977.53)
Income	95,071,240.00	94,325,231.81	746,008.19
5 - Services	(189,327.00)	1,178,944.77	(1,368,271.77)
7 - Other Outgo	747,489.00	384,815.76	362,673.24
0000 - Undesignated	558,162.00	1,563,760.53	(1,005,598.53)

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
1 - Certificated Salaries	25,522,805.00	24,821,138.41	701,666.59
2 - Classified Salaries	2,545,905.00	2,328,261.56	217,643.44
3 - Employee Benefits	13,763,387.00	13,212,042.83	551,344.17
5 - Services	0.00	48,713.11	(48,713.11)
1000 - Regular Education-Staffing	41,832,097.00	40,410,155.91	1,421,941.09
1 - Certificated Salaries	449,420.00	432,166.79	17,253.21
3 - Employee Benefits	216,387.00	180,117.22	36,269.78
1001 - Release Time-General	665,807.00	612,284.01	53,522.99
1 - Certificated Salaries	241,995.00	232,086.68	9,908.32
3 - Employee Benefits	116,513.00	95,668.60	20,844.40
1002 - Release Time-Lottery	358,508.00	327,755.28	30,752.72
1 - Certificated Salaries	2,684,354.00	2,823,663.68	(139,309.68)
3 - Employee Benefits	1,289,719.00	1,338,485.94	(48,766.94)
1003 - Class Size Reduction, Grades K-3	3,974,073.00	4,162,149.62	(188,076.62)
1 - Certificated Salaries	190,268.00	126,056.68	64,211.32
3 - Employee Benefits	87,659.00	56,182.89	31,476.11
4 - Books and Supplies	0.00	38,071.05	(38,071.05)
5 - Services	0.00	2,698.84	(2,698.84)
1004 - Transitional Kindergarten	277,927.00	223,009.46	54,917.54
1 - Certificated Salaries	12,107,999.00	10,837,832.42	1,270,166.58
2 - Classified Salaries	215,604.00	188,918.56	26,685.44
3 - Employee Benefits	6,163,065.00	5,510,563.86	652,501.14
1005 - Education Protection Act	18,486,668.00	16,537,314.84	1,949,353.16
1 - Certificated Salaries	67,501.00	67,500.95	0.05
3 - Employee Benefits	22,496.00	22,729.94	(233.94)
1012 - Teenage Mothers	89,997.00	90,230.89	(233.89)
1 - Certificated Salaries	550,000.00	515,523.38	34,476.62
3 - Employee Benefits	95,865.00	69,597.75	26,267.25
1013 - Substitute Teachers	645,865.00	585,121.13	60,743.87
1 - Certificated Salaries	5,000.00	12,728.09	(7,728.09)
3 - Employee Benefits	873.00	2,161.76	(1,288.76)
1014 - Union/Negotiations	5,873.00	14,889.85	(9,016.85)
1 - Certificated Salaries	131,697.00	164,836.96	(33,139.96)
3 - Employee Benefits	52,778.00	63,935.53	(11,157.53)
1015 - Union Business (EOM)	184,475.00	228,772.49	(44,297.49)
1 - Certificated Salaries	0.00	19,202.21	(19,202.21)
2 - Classified Salaries	0.00	11,241.39	(11,241.39)
3 - Employee Benefits	0.00	4,095.51	(4,095.51)
	0.00	34,105.48	(34,105.48)
5 - Services	0.00	(49,981.11)	49,981.11
1099 - Regular Education Misc Funds	0.00	18,663.48	(18,663.48)
1 - Certificated Salaries	576,665.00	600,291.72	(23,626.72)
2 - Classified Salaries	345,722.00	375,558.77	(29,836.77)
3 - Employee Benefits	265,291.00	259,984.75	5,306.25
4 - Books and Supplies	48,310.00	55,851.87	(7,541.87)
5 - Services	136,445.00	110,326.58	26,118.42
1117 - Supplemental Hourly Programs (Ext. Lrng)	1,372,433.00	1,402,013.69	(29,580.69)
1 - Certificated Salaries	0.00	24,818.53	(24,818.53)
2 - Classified Salaries	0.00	9,193.00	(9,193.00)
3 - Employee Benefits	0.00	5,311.38	(5,311.38)
5 - Services	0.00	19,359.71	(19,359.71)
1118 - Extended Learning Dept - Other	0.00	58,682.62	(58,682.62)
1 - Certificated Salaries	694,388.00	210,586.37	483,801.63
2 - Classified Salaries	184,465.00	145,264.27	39,200.73
3 - Employee Benefits	406,371.00	209,969.57	196,401.43
4 - Books and Supplies	88,000.00	151,312.53	(63,312.53)
5 - Services	166,726.00	74,749.90	91,976.10

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
7 - Other Outgo	0.00	96,756.26	(96,756.26)
1206 - Instructional Districtwide	1,539,950.00	888,638.90	651,311.10
2 - Classified Salaries	27,874.00	65,641.94	(37,767.94)
3 - Employee Benefits	22,205.00	55,362.99	(33,157.99)
5 - Services	0.00	50.00	(50.00)
1207 - Instructional Categorical Shift	50,079.00	121,054.93	(70,975.93)
1 - Certificated Salaries	50,350.00	65,174.63	(14,824.63)
2 - Classified Salaries	140,820.00	141,513.62	(693.62)
3 - Employee Benefits	52,442.00	40,901.93	11,540.07
4 - Books and Supplies	294,801.00	202,085.74	92,715.26
5 - Services	324,815.00		19,814.66
1300 - Site Discretionary	863,228.00	754,676.26	108,551.74
1 - Certificated Salaries	566,391.00	187,763.95	378,627.05
2 - Classified Salaries	290,917.00	0.00	290,917.00
3 - Employee Benefits	241,693.00	89,292.87	152,400.13
5 - Services	30,000.00	17,306.99	12,693.01
1315 - Athletics	1,129,001.00	294,363.81	834,637.19
4 - Books and Supplies	10,000.00	5,098.37	4,901.63
5 - Services	0.00	300.00	(300.00)
1317 - Attendance Incentive	10,000.00	5,398.37	4,601.63
1 - Certificated Salaries	0.00	2,147.84	(2,147.84)
3 - Employee Benefits	0.00	211.21	(211.21)
4 - Books and Supplies	0.00	650.04	(650.04)
5 - Services	15,631.00	44,107.00	(28,476.00)
1318 - HS Advanced Placement Exams	15,631.00	47,116.09	(31,485.09)
5 - Services	0.00	(1,800.00)	1,800.00
1319 - Employee Recognitions	0.00	(1,800.00)	1,800.00
1 - Certificated Salaries	62,700.00	50,289.37	12,410.63
2 - Classified Salaries	16,100.00	16,364.79	(264.79)
3 - Employee Benefits	13,546.00	11,128.35	2,417.65
1324 - Saturday School	92,346.00	77,782.51	14,563.49
2 - Classified Salaries	629,268.00	607,398.04	21,869.96
3 - Employee Benefits	702,785.00	682,380.13	20,404.87
1500 - Library	1,332,053.00	1,289,778.17	42,274.83
1 - Certificated Salaries	978,857.00	806,284.91	172,572.09
3 - Employee Benefits	418,441.00	367,559.72	50,881.28
1506 - Guidance & Counseling	1,397,298.00	1,173,844.63	223,453.37
1 - Certificated Salaries	25,688.00	24,698.76	989.24
2 - Classified Salaries	8,703.00	4,076.04	4,626.96
3 - Employee Benefits	18,960.00	12,942.38	6,017.62
1600 - District Child Development Support	53,351.00	41,717.18	11,633.82
2 - Classified Salaries	30,564.00	26,912.36	3,651.64
3 - Employee Benefits	21,338.00	19,262.43	2,075.57
4 - Books and Supplies	0.00	10,565.81	(10,565.81)
5 - Services	160,000.00	20,007.61	139,992.39
7 - Other Outgo	92,368.00	92,367.50	0.50
1601 - Ceiba Costs (Reimburse)	304,270.00	169,115.71	135,154.29
2 - Classified Salaries	81,342.00	75,646.79	5,695.21
3 - Employee Benefits	73,403.00	70,788.77	2,614.23
1602 - Mello Center/Aptos PAC	154,745.00	146,435.56	8,309.44
1 - Certificated Salaries	107,119.00	85,556.89	21,562.11
2 - Classified Salaries	18,481.00	1,630.45	16,850.55
3 - Employee Benefits	64,832.00	47,697.78	17,134.22
4 - Books and Supplies	21,563.00	46,649.47	(25,086.47)
5 - Services	25,048.00	35,968.46	(10,920.46)
7 - Other Outgo	5,447.00	0.00	5,447.00
1722 - Cal Safe Supplemental (Formerly 4205)	242,490.00	217,503.05	24,986.95

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON BY OBJECT

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
5 - Services	286,146.00	285,870.42	275.58
1732 - School Safety and Violence Prevention (Formerly 4221)	286,146.00	285,870.42	275.58
1 - Certificated Salaries	13,000.00	12,127.11	872.89
3 - Employee Benefits	2,267.00	1,339.47	927.53
1742 - PAR (Formerly 4271)	15,267.00	13,466.58	1,800.42
4 - Books and Supplies	545,097.00	434,533.03	110,563.97
5 - Services	18,916.00	27,639.63	(8,723.63)
1757 - Site Supplies Funds (Formerly 4266)	564,013.00	462,172.66	101,840.34
7 - Other Outgo	230,635.00	230,630.00	5.00
1829 - Community Based English Tutoring (Formerly 9931)	230,635.00	230,630.00	5.00
1 - Certificated Salaries	86,773.00	83,600.00	3,173.00
2 - Classified Salaries	0.00	246.06	(246.06)
3 - Employee Benefits	34,229.00	33,409.46	819.54
4 - Books and Supplies	6,168.00	429.87	5,738.13
5 - Services	0.00	2,937.50	(2,937.50)
1837 - Gifted and Talented Education (Formerly 4255)	127,170.00	120,622.89	6,547.11
4 - Books and Supplies	0.00	38,896.24	(38,896.24)
1838 - Instructional Materials Realignment Block Grant (Formerly 4239)	0.00	38,896.24	(38,896.24)
5 - Services	122,518.00	122,518.00	0.00
2803 - Student Assist Gudnc/CounsIng	122,518.00	122,518.00	0.00
1 - Certificated Salaries		119,897.41	(11,767.41)
3 - Employee Benefits	52,703.00	55,150.99	(2,447.99)
5 - Services	250.00	230.13	19.87
2900 - Home & Hospital	161,083.00	175,278.53	(14,195.53)
1 - Certificated Salaries	949,540.00	899,546.45	49,993.55
2 - Classified Salaries	33,232.00	32,434.16	797.84
3 - Employee Benefits	381,027.00	356,152.10	24,874.90
4 - Books and Supplies	1,300.00	1,907.10	(607.10)
5 - Services	700.00	103,557.92	(102,857.92)
2903 - Psychological Services	1,365,799.00	1,393,597.73	(27,798.73)
1 - Certificated Salaries	1,095,146.00	656,821.37	438,324.63
3 - Employee Benefits	534,790.00	242,131.82	292,658.18
4 - Books and Supplies	1,000.00	0.00	1,000.00
5 - Services	1,500.00	1,396,206.49	(1,394,706.49)
2904 - Speech & Language Specialist Services	1,632,436.00	2,295,159.68	(662,723.68)
1 - Certificated Salaries	262,141.00	242,203.61	19,937.39
2 - Classified Salaries	364,116.00	358,886.83	5,229.17
3 - Employee Benefits	608,174.00	576,991.25	31,182.75
4 - Books and Supplies	4,516.00	3,526.43	989.57
5 - Services	42,100.00	43,942.05	(1,842.05)
2906 - Health Services	1,281,047.00	1,225,550.17	55,496.83
2 - Classified Salaries	4,968.00	4,905.23	62.77
3 - Employee Benefits	5,503.00	5,594.18	(91.18)
7 - Other Outgo	57.00	28.59	28.41
2907 - Health Services-Oral Health Assessment Program	10,528.00	10,528.00	0.00
2 - Classified Salaries	19,200.00	26,576.69	(7,376.69)
3 - Employee Benefits	147,432.00	126,231.25	21,200.75
4 - Books and Supplies	6,378.00	2,276.85	4,101.15
5 - Services	33,663.00	28,575.31	5,087.69
7000 - Board of Trustees	206,673.00	183,660.10	23,012.90
1 - Certificated Salaries	209,494.00	180,000.00	29,494.00
2 - Classified Salaries	69,247.00	66,651.84	2,595.16
3 - Employee Benefits	81,666.00	165,174.35	(83,508.35)
4 - Books and Supplies	13,117.00	3,498.18	9,618.82
5 - Services	33,589.00	(4,373.55)	37,962.55
7001 - Superintendent	407,113.00	410,950.82	(3,837.82)
5 - Services	320,000.00	297,253.74	22,746.26

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON BY OBJECT

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
7005 - District Legal	320,000.00	297,253.74	22,746.26
1 - Certificated Salaries	83,738.00	80,994.96	2,743.04
2 - Classified Salaries	33,375.00	30,589.34	2,785.66
3 - Employee Benefits	43,952.00	41,795.89	2,156.11
4 - Books and Supplies	6,900.00	5,722.79	1,177.21
5 - Services	9,811.00	8,914.89	896.11
7100 - Asst. Superintendent Elementary/Support Services	177,776.00	168,017.87	9,758.13
1 - Certificated Salaries	128,357.00	123,950.59	4,406.41
2 - Classified Salaries	46,675.00	45,423.56	1,251.44
3 - Employee Benefits	64,965.00	61,782.91	3,182.09
4 - Books and Supplies	6,000.00	4,759.14	1,240.86
5 - Services	10,754.00	9,414.57	1,339.43
7101 - Asst. Superintendent Secondary/Education Services	256,751.00	245,330.77	11,420.23
2 - Classified Salaries	38,182.00	40,870.76	(2,688.76)
3 - Employee Benefits	23,999.00	23,937.33	61.67
7106 - District Translator	62,181.00	64,808.09	(2,627.09)
1 - Certificated Salaries	54,504.00	52,407.12	2,096.88
2 - Classified Salaries	57,801.00	54,278.56	3,522.44
3 - Employee Benefits	76,684.00	74,660.76	2,023.24
4 - Books and Supplies	3,912.00	3,683.34	228.66
5 - Services	5,250.00	3,212.93	2,037.07
7120 - Curriculum and Instruction	198,151.00	188,242.71	9,908.29
1 - Certificated Salaries	340.00	283.60	56.40
2 - Classified Salaries	64,188.00	62,310.92	1,877.08
3 - Employee Benefits	53,793.00	54,775.13	(982.13)
4 - Books and Supplies	3,941.00	604.45	3,336.55
5 - Services	2,850.00	2,478.60	371.40
7122 - Program Evaluation	125,112.00	120,452.70	4,659.30
2 - Classified Salaries	25,162.00	23,664.34	1,497.66
3 - Employee Benefits	22,426.00	18,881.14	3,544.86
4 - Books and Supplies	2,750.00	2,706.69	43.31
5 - Services	36,371.00	32,670.84	3,700.16
7123 - Program Evaluation - Testing	86,709.00	77,923.01	8,785.99
1 - Certificated Salaries	93,303.00	87,162.12	6,140.88
2 - Classified Salaries	117,792.00	114,625.60	3,166.40
3 - Employee Benefits	123,516.00	120,723.60	2,792.40
4 - Books and Supplies	18,111.00	0.00	18,111.00
5 - Services	8,700.00	8,593.86	106.14
7130 - Student Services	361,422.00	331,105.18	30,316.82
1 - Certificated Salaries	270,986.00	261,572.04	9,413.96
2 - Classified Salaries	260,067.00	271,018.19	(10,951.19)
3 - Employee Benefits	286,507.00	256,743.75	29,763.25
4 - Books and Supplies	10,467.00	12,178.93	(1,711.93)
5 - Services	33,464.00	37,473.38	(4,009.38)
7200 - Personnel Services	861,491.00	838,986.29	22,504.71
2 - Classified Salaries	8,190.00	7,540.05	649.95
3 - Employee Benefits	3,811.00	606.97	3,204.03
5 - Services	26,000.00	24,740.00	1,260.00
7203 - Personnel Services - Fingerprinting	38,001.00	32,887.02	5,113.98
2 - Classified Salaries	238,379.00	209,738.45	28,640.55
3 - Employee Benefits	168,141.00	163,360.63	4,780.37
4 - Books and Supplies	19,969.00	6,845.91	13,123.09
5 - Services	19,408.00	14,144.21	5,263.79
7204 - Personnel Commission	445,897.00	394,089.20	51,807.80
2 - Classified Salaries	0.00	761.85	(761.85)
3 - Employee Benefits	0.00	116.72	(116.72)
4 - Books and Supplies	16,200.00	15,943.18	256.82
5 - Services	437,602.00	532,313.56	(94,711.56)
7206 - District Wide Support	453,802.00	549,135.31	(95,333.31)

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
2 - Classified Salaries	1,091,749.00	971,082.54	120,666.46
3 - Employee Benefits	725,633.00	585,275.12	140,357.88
4 - Books and Supplies	23,220.00	15,021.77	8,198.23
5 - Services	895,870.00	941,292.80	(45,422.80)
7300 - Business Services	2,736,472.00	2,512,672.23	223,799.77
4 - Books and Supplies	50,000.00	93,160.68	(43,160.68)
5 - Services	1,074,236.00	822,418.54	251,817.46
7301 - Insurance	1,124,236.00	915,579.22	208,656.78
5 - Services	20,000.00	951.58	19,048.42
7302 - District EE Health Services	20,000.00	951.58	19,048.42
4 - Books and Supplies	1,500.00	1,404.92	95.08
5 - Services	27,500.00	33,774.00	(6,274.00)
7303 - District Safety & Training	29,000.00	35,178.92	(6,178.92)
5 - Services	55,000.00	41,627.69	13,372.31
7304 - Chemical Removal	55,000.00	41,627.69	13,372.31
4 - Books and Supplies	5,000.00	0.00	5,000.00
	20,300.00	12,854.96	7,445.04
7309 - Risk & Safety Management	25,300.00	12,854.96	12,445.04
2 - Classified Salaries	49,176.00	47,429.08	1,746.92
3 - Employee Benefits	27,842.00	27,495.13	346.87
4 - Books and Supplies	1,000.00	353.05	646.95
5 - Services	2,380,000.00	2,220,315.00	159,685.00
7310 - Workers Comp	2,458,018.00	2,295,592.26	162,425.74
2 - Classified Salaries	19,220.00	17,848.00	1,372.00
3 - Employee Benefits	26,757.00	21,500.45	5,256.55
4 - Books and Supplies	27,903.00	19,965.31	7,937.69
5 - Services	(20,915.00)	(33,716.98)	12,801.98
7400 - Print Shop	52,965.00	25,596.78	27,368.22
2 - Classified Salaries	313,373.00	303,944.52	9,428.48
3 - Employee Benefits	268,104.00	264,547.29	3,556.71
4 - Books and Supplies	16,790.00	13,637.50	3,152.50
5 - Services	10,810.00	3,721.92	7,088.08
7401 - Purchasing	609,077.00	585,851.23	23,225.77
2 - Classified Salaries	31,686.00	34,054.00	(2,368.00)
3 - Employee Benefits	36,010.00	35,940.86	69.14
4 - Books and Supplies	3,000.00	889.92	2,110.08
5 - Services	30,000.00	22,232.06	7,767.94
7402 - Mailroom	100,696.00	93,116.84	7,579.16
4 - Books and Supplies	4,175.00	2,564.17	1,610.83
5 - Services	(4,175.00)	(4,528.88)	353.88
7403 - Dist Office Copiers	0.00	(1,964.71)	1,964.71
1 - Certificated Salaries	79,977.00	79,949.71	27.29
2 - Classified Salaries	533,037.00	581,279.15	(48,242.15)
3 - Employee Benefits	372,503.00	388,109.62	(15,606.62)
4 - Books and Supplies	24,493.00	61,118.95	(36,625.95)
5 - Services	21,380.00	19,800.16	1,579.84
7600 - Technology Services	1,031,390.00	1,130,257.59	(98,867.59)
5 - Services	677,973.00	413,413.64	264,559.36
7601 - Lottery Unrestricted	677,973.00	413,413.64	264,559.36
2 - Classified Salaries	0.00	499.15	(499.15)
3 - Employee Benefits	0.00	190.02	(190.02)
4 - Books and Supplies	5,450.00	4,357.84	1,092.16
5 - Services	122,550.00	119,236.93	3,313.07
7 - Other Outgo	0.00	1,779.21	(1,779.21)
7699 - Technology- Student Information System	128,000.00	126,063.15	1,936.85
2 - Classified Salaries	106,345.00	86,815.54	19,529.46
3 - Employee Benefits	72,490.00	65,718.82	6,771.18

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
4 - Books and Supplies	8,740.00	6,303.87	2,436.13
5 - Services	7,046.00	37,664.36	(30,618.36)
7701 - Construction/Govt. Relations	194,621.00	196,502.59	(1,881.59)
2 - Classified Salaries	2,489,103.00	2,381,447.66	107,655.34
3 - Employee Benefits	2,155,909.00	2,015,490.38	140,418.62
4 - Books and Supplies	200,000.00	197,246.20	2,753.80
5 - Services	13,000.00	23,178.83	(10,178.83)
7811 - Custodial Services	4,858,012.00	4,617,363.07	240,648.93
2 - Classified Salaries	372,231.00	376,332.91	(4,101.91)
3 - Employee Benefits	298,860.00	298,753.49	106.51
4 - Books and Supplies	131,000.00	173,518.91	(42,518.91)
5 - Services	5,000.00	5,426.85	(426.85)
7812 - Grounds	807,091.00	854,032.16	(46,941.16)
3 - Employee Benefits	7,019.00	6,706.48	312.52
5 - Services	2,642,000.00	2,950,958.65	(308,958.65)
7814 - Utilities	2,649,019.00	2,957,665.13	(308,646.13)
2 - Classified Salaries	100,000.00	55,753.60	44,246.40
3 - Employee Benefits	34,300.00	8,702.28	25,597.72
7815 - Crossing Guards	134,300.00	64,455.88	69,844.12
5 - Services	0.00	(826.92)	826.92
7816 - Facility Use	0.00	(826.92)	826.92
4 - Books and Supplies	6,000.00	1,132.95	4,867.05
5 - Services	4,000.00	139.80	3,860.20
7817 - Mello Center	10,000.00	1,272.75	8,727.25
7 - Other Outgo	(2,170,686.00)	(1,992,947.37)	(177,738.63)
7900 - Indirects/Contributions	(2,170,686.00)	(1,992,947.37)	(177,738.63)
7 - Other Outgo	0.00	103,941.60	(103,941.60)
7901 - COPS	0.00	103,941.60	(103,941.60)
4 - Books and Supplies	0.00	(4,943.43)	4,943.43
7910 - STORES	0.00	(4,943.43)	4,943.43
Expense	100,964,532.00	96,720,869.52	4,243,662.48
01 - General Fund	(5,893,292.00)	(2,395,637.71)	(3,497,654.29)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON

Transportation

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
7500 - Transportation - Regular	3,780,440.00	3,316,396.15	464,043.85
7501 - Transportation - Special Education	3,104,391.00	2,744,020.61	360,370.39
Income	6,884,831.00	6,060,416.76	824,414.24
7500 - Transportation - Regular	3,780,440.00	3,316,396.15	464,043.85
7501 - Transportation - Special Education	3,104,391.00	2,744,020.61	360,370.39
Expense	6,884,831.00	6,060,416.76	824,414.24
01 - General Fund	0.00	0.00	0.00

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Special Education

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
2006 - Spec Ed Infant	526,002.00	526,002.00	0.00
2103 - Spec Ed All Other Unspecified Serv	25,535,756.00	23,706,207.95	1,829,548.05
2104 - M-CAP Loan Program	0.00	(9,473.51)	9,473.51
2110 - Spec Ed SB114 Mental Health Servcs	828,383.00	828,383.00	0.00
Income	26,890,141.00	25,051,119.44	1,839,021.56
2000 - Spec Ed Severe 5-22	7,115,329.00	6,365,308.80	750,020.20
2003 - Spec Ed Non-Severe 5-22	10,642,810.00	10,294,393.03	348,416.97
2006 - Spec Ed Infant	526,002.00	527,356.15	(1,354.15)
2009 - Spec Ed Regionalized Services	295,222.00	294,379.76	842.24
2100 - Spec Ed Preschool	910,796.00	738,918.49	171,877.51
2101 - Spec Ed Summer School	400,000.00	401,898.28	(1,898.28)
2102 - Spec Ed Low Incidence	75,885.00	73,295.35	2,589.65
2103 - Spec Ed All Other Unspecified Serv	3,428,214.00	3,238,378.44	
	22,000.00	20,225.41	1,774.59
2105 - Medical Therapy Unit-Tracking	500.00	75.40	424.60
2106 - Sp Ed NPS/LCI	2,645,000.00	2,268,507.33	376,492.67
2110 - Spec Ed SB114 Mental Health Servcs	828,383.00	691,722.56	136,660.44
Expense	26,890,141.00	24,914,459.00	1,975,682.00
01 - General Fund	0.00	136,660.44	(136,660.44)

**2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON**

Federal Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
4109 - SIG Cohort 1 Grant	0.00	2,424,265.64	(2,424,265.64)
4110 - SIG Cohort 2 Grant	3,223,587.00	2,265,808.25	957,778.75
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	2,944,718.00	3,155,113.59	(210,395.59)
4116 - SP Ed Preschool Entitlement Non Ris	163,467.00	174,568.30	(11,101.30)
4119 - Special Ed-IDEA Preschool Local Entitlement	309,046.00	330,352.65	(21,306.65)
4121 - Federal Mental Health Services	51,492.00	175,393.23	(123,901.23)
4123 - MAA Funding	338,827.00	430,588.00	(91,761.00)
4124 - LEA Funding	638,366.00	668,835.19	(30,469.19)
4131 - Special Ed-IDEA Preschool Staff Development	1,011.00	2,165.00	(1,154.00)
4137 - Special Ed-IDEA Early Intervention Grant	231,978.00	246,880.03	(14,902.03)
4139 - Special ED-IDEA Transitional Partnership	230,203.00	227,283.39	2,919.61
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	0.00	170,835.27	(170,835.27)
4153 - Title III LEP	924,726.00	699,015.55	225,710.45
4158 - Title II B California Math & Science Program	849,563.00	910,841.26	(61,278.26)
4159 - Title II Teacher Quality	838,420.00	896,985.34	(58,565.34)
4173 - Title I Migrant Ed School Readiness Program	0.00	5,962.43	(5,962.43)
4175 - Title I Migrant Ed (Admin)	4,136,454.00	4,241,490.78	(105,036.78)
4186 - Title I Migrant Ed Even Start	0.00	87,902.13	(87,902.13)
4199 - IASA Title I	4,478,043.00	4,702,784.16	(224,741.16)
4311 - 21st Cent CORE Cohort 5	1,398,075.00	1,163,310.00	234,765.00
4312 - 21st Cent Direct Access Cohort 5	250,000.00	88,157.36	161,842.64
4313 - 21st Cent Fam Literacy Cohort 5	200,000.00	202,177.59	(2,177.59)
4314 - 21st Cent ASSET BASE Cohort 5	250,000.00	294,425.47	(44,425.47)
4315 - 21st Cent ASSET Direct Access Cohort 5	25,000.00	4,280.45	20,719.55
4316 - 21st Cent ASSET Fam Literacy Cohort 5	20,000.00	19,810.94	189.06
4330 - 21st Cent ASSET BASE Cohort 4	0.00	6,161.32	(6,161.32)
4331 - 21st Cent ASSET Direct Access Cohort 4	0.00	3,167.75	(3,167.75)
4332 - 21st Cent ASSET Fam Literacy Cohort 4	0.00	10,476.63	(10,476.63)
4333 - 21st Cent BASE Mid Schl Cohort 7		391,441.82	205,558.18
4334 - 21st Cent ACCESS Mid Schl Cohort 4	0.00	20,524.05	(20,524.05)
4335 - 21st Cent Fam Literacy Mid Schl Cohort 4	0.00	16,650.61	(16,650.61)
4336 - 21st Cent CORE Cohort 6	294,300.00	303,141.88	(8,841.88)
Income	22,394,276.00	24,340,796.06	(1,946,520.06)
4109 - SIG Cohort 1 Grant	0.00	2,424,265.64	(2,424,265.64)
4110 - SIG Cohort 2 Grant	3,223,587.00	2,265,808.25	957,778.75
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	2,944,718.00	3,155,113.59	(210,395.59)
4116 - SP Ed Preschool Entitlement Non Ris	163,467.00	174,568.30	(11,101.30)
4119 - Special Ed-IDEA Preschool Local Entitlement	309,046.00	330,352.65	(21,306.65)
4121 - Federal Mental Health Services	51,492.00	175,393.23	(123,901.23)
4123 - MAA Funding	338,827.00	252,303.68	86,523.32
4124 - LEA Funding	638,366.00	668,835.19	(30,469.19)
4131 - Special Ed-IDEA Preschool Staff Development	1,011.00	2,165.00	(1,154.00)
4137 - Special Ed-IDEA Early Intervention Grant	231,978.00	246,880.03	(14,902.03)
4139 - Special ED-IDEA Transitional Partnership	230,203.00	227,283.39	2,919.61
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	0.00	170,835.27	(170,835.27)
4153 - Title III LEP	924,726.00	699,015.55	225,710.45
4158 - Title II B California Math & Science Program	849,563.00	910,841.26	(61,278.26)
4159 - Title II Teacher Quality	838,420.00	896,985.34	(58,565.34)
4173 - Title I Migrant Ed School Readiness Program	301,603.00	243,186.08	58,416.92
4175 - Title I Migrant Ed (Admin)	428,080.00	426,038.76	2,041.24
4176 - Title I Migrant Ed Student Data	412,138.00	391,277.65	20,860.35
4177 - Title I Migrant Ed OSY	218,349.00	226,287.24	(7,938.24)
4178 - Title I Migrant Ed Health Services	12,555.00	17,678.41	(5,123.41)
4179 - Title I Migrant Ed Parent Conf	248,649.00	245,144.55	3,504.45
4180 - Title I Migrant Ed Staff Development	126,808.00	115,293.59	11,514.41
4181 - Title I Migrant Ed Instructional	2,011,283.00	2,003,878.48	7,404.52
4182 - Title I Migrant Ed PUPILS	189,389.00	99,660.33	89,728.67
4183 - Title I Migrant Ed OWE	0.00	112,415.36	(112,415.36)
4184 - Title I Migrant Ed Summer School	187,600.00	366,592.76	(178,992.76)
4186 - Title I Migrant Ed Even Start	0.00	87,902.13	(87,902.13)
4189 - Title I Homeless Education	78,366.00	86,836.19	(8,470.19)
4190 - Title I Professional Development	447,804.00	440,208.69	7,595.31
4191 - Title I Transportation	223,902.00	248,951.20	(25,049.20)
4192 - Title I Supplemental Services	671,706.00	872,618.17	(200,912.17)
4196 - Title I Parent Involvement	44,780.00	27,173.30	17,606.70
4197 - Title I Childrens Centers	25,000.00	25,000.00	0.00
4198 - Title I Site PD-10% set Aside	231,478.00	203,643.71	27,834.29
4199 - IASA Title I	2,755,007.00	2,798,352.90	(43,345.90)
4311 - 21st Cent CORE Cohort 5	1,398,075.00	1,162,781.59	235,293.41

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Federal Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
4312 - 21st Cent Direct Access Cohort 5	250,000.00	88,157.36	161,842.64
4313 - 21st Cent Fam Literacy Cohort 5	200,000.00	202,348.97	(2,348.97)
4314 - 21st Cent ASSET BASE Cohort 5	250,000.00	294,568.28	(44,568.28)
4315 - 21st Cent ASSET Direct Access Cohort 5	25,000.00	4,280.45	20,719.55
4316 - 21st Cent ASSET Fam Literacy Cohort 5	20,000.00	19,810.94	189.06
4330 - 21st Cent ASSET BASE Cohort 4	0.00	6,161.32	(6,161.32)
4331 - 21st Cent ASSET Direct Access Cohort 4	0.00	3,167.75	(3,167.75)
4332 - 21st Cent ASSET Fam Literacy Cohort 4	0.00	10,476.63	(10,476.63)
4333 - 21st Cent BASE Mid Schl Cohort 7	597,000.00	391,656.04	205,343.96
4334 - 21st Cent ACCESS Mid Schl Cohort 4	0.00	20,524.05	(20,524.05)
4335 - 21st Cent Fam Literacy Mid Schl Cohort 4	0.00	16,650.61	(16,650.61)
4336 - 21st Cent CORE Cohort 6		303,141.88	(8,841.88)
Expense	22,394,276.00	24,162,511.74	(1,768,235.74)
01 - General Fund	0.00	178,284.32	(178,284.32)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
State Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
4123 - MAA Funding	338,827.00	430,588.00	(91,761.00)
4124 - LEA Funding	638,366.00	668,835.19	(30,469.19)
4222 - Special Education-Project Workability	226,058.00	227,557.53	(1,499.53)
4235 - Tobacco Use Prevention Ed Prog Grds 6-12, Cohort E	0.00	129,550.00	(129,550.00)
4241 - Agricultural Vocational Education	5,000.00	5,612.00	(612.00)
4247 - LEP	2,944,202.00	2,944,384.00	(182.00)
4248 - LEP	1,929,635.00	1,929,754.00	(119.00)
4257 - ECHO Teachers Partnership	81,000.00	42,157.70	38,842.30
4258 - Engineering Partnership	81,000.00	79,157.82	1,842.18
4259 - Art Partnership	81,000.00	72,347.29	8,652.71
4260 - Video Partnership	81,000.00	49,239.15	31,760.85
4264 - Business Partnership Academy	81,000.00	109,942.19	(28,942.19)
4265 - Quality Education Investment Act	1,826,000.00	2,484,159.14	(658,159.14)
4290 - Health Careers Academy	81,000.00	80,667.50	332.50
4291 - Environmental Science & Natural Resources Partnership	81,000.00	59,286.55	21,713.45
4292 - Special Ed Idea Infant Discretionary	0.00	6,445.00	(6,445.00)
4293 - Special Ed Low Incidence Entitlement	10,349.00	10,451.83	(102.83)
4294 - Special Ed-IDEA Staff Development	11,958.00	16,282.30	(4,324.30)
4328 - ASSES EZ	4,202,295.00	4,399,200.33	(196,905.33)
7602 - Lottery Instructional Materials	572,460.00	690,230.38	(117,770.38)
Income	13,272,150.00	14,435,847.90	(1,163,697.90)
4123 - MAA Funding	338,827.00	252,303.68	86,523.32
4124 - LEA Funding	638,366.00	668,835.19	(30,469.19)
4222 - Special Education-Project Workability	226,058.00	227,557.53	(1,499.53)
4235 - Tobacco Use Prevention Ed Prog Grds 6-12, Cohort E	0.00	129,550.00	(129,550.00)
4241 - Agricultural Vocational Education		5,612.00	(612.00)
4247 - LEP	3,545,086.00	3,241,241.32	303,844.68
4248 - LEP	2,312,012.00	2,930,723.61	(618,711.61)
4257 - ECHO Teachers Partnership	81,000.00	42,157.70	38,842.30
4258 - Engineering Partnership	81,000.00	79,157.82	1,842.18
4259 - Art Partnership	81,000.00	72,347.29	8,652.71
4260 - Video Partnership	81,000.00	49,239.15	31,760.85
4264 - Business Partnership Academy	81,000.00	109,942.19	(28,942.19)
4265 - Quality Education Investment Act	1,918,768.00	2,498,957.55	(580,189.55)
4290 - Health Careers Academy	81,000.00	80,667.50	332.50
4291 - Environmental Science & Natural Resources Partnership	81,000.00	59,286.55	21,713.45
4292 - Special Ed Idea Infant Discretionary	0.00	6,445.00	(6,445.00)
4293 - Special Ed Low Incidence Entitlement	10,349.00	10,451.83	(102.83)
4294 - Special Ed-IDEA Staff Development	11,958.00	16,282.30	(4,324.30)
4328 - ASSES EZ	4,202,295.00	4,399,200.33	(196,905.33)
7602 - Lottery Instructional Materials	572,460.00	690,230.27	(117,770.27)
Expense	14,348,179.00	15,570,188.81	(1,222,009.81)
01 - General Fund	(1,076,029.00)	(1,134,340.91)	58,311.91

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Local Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
4398 - UCSC Summer Academy	0.00	12,923.73	(12,923.73)
4399 - Pajaro Valley Community Health/Trust	15,000.00	15,000.00	0.00
4409 - Santa Cruz Co Covered California Grant	33,000.00	0.00	33,000.00
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	514.06	(514.06)
4412 - Santa Cruz Co. Healthy Start	18,862.00	18,862.00	0.00
4413 - Pajaro Valley Health Trust	0.00	8,371.66	(8,371.66)
4418 - SJ State Stipend - Selpa Intern Program	0.00	0.00	0.00
4428 - BATA Donations	0.00	409.86	(409.86)
4429 - Ivy League College Bound Donations	0.00	10,725.25	(10,725.25)
4432 - District Claims	0.00	56,343.34	(56,343.34)
4433 - Site Technology	0.00	162,313.66	(162,313.66)
4435 - Women In Philanthropy	0.00	15,463.25	(15,463.25)
4436 - Schools Plus	0.00	1,500.00	(1,500.00)
4438 - Cotsen Family Foundation	74,419.00	173,961.26	(99,542.26)
4439 - Borina Foundation-Mock Trial Program	0.00	535.00	(535.00)
4440 - SPECTRA	0.00	11,163.04	(11,163.04)
4442 - USTCF	0.00	0.00	0.00
4450 - Aptos High Technology Donations	0.00	10.00	(10.00)
4452 - CSIS Ca School Info System	0.00	0.00	0.00
4454 - Santa Cruz COE Grant	0.00	61,200.59	(61,200.59)
4455 - Education Technology K-12 Voucher	0.00	100,009.44	(100,009.44)
4456 - Parking	0.00	13,513.70	(13,513.70)
4457 - National University Stipends	0.00	300.00	(300.00)
4459 - Book Replacement	0.00	1,678.65	(1,678.65)
4460 - CSUMB Master Teacher Stipends	0.00	1,825.00	(1,825.00)
4468 - Wharf to Wharf	0.00	4,800.00	(4,800.00)
4469 - Girls Athletic Donations	0.00	190.71	(190.71)
4471 - PVHS Instructional Donation (Outdoor Market)	0.00	12,244.55	(12,244.55)
4474 - Athletics Donations & Fundraising	0.00	134,183.26	(134,183.26)
4475 - School Donations & Fundraisers	9,227.00	536,179.70	(526,952.70)
4477 - Community Foundation of SC	0.00	10,127.48	(10,127.48)
4478 - MAIA Foundation	32,325.00	18,012.01	14,312.99
4482 - UCSC Mini Grants	0.00	512.22	(512.22)
4483 - UCSC New Teacher Center	176,090.00	167,709.89	8,380.11
4484 - UCSC Teacher Program (Master)	0.00	198,659.79	(198,659.79)
4485 - First Five Santa Cruz Co TOL	0.00	51,362.72	(51,362.72)
4487 - COE New Teacher Project	288,100.00	285,509.29	2,590.71
4489 - SCCOE - ROP	19,044.00	34,903.77	(15,859.77)
4494 - WHS Health Academy	0.00	1,000.00	(1,000.00)
4495 - First Five Monterey County	88,266.00	92,261.10	(3,995.10)
Income	754,333.00	2,214,279.98	(1,459,946.98)
4398 - UCSC Summer Academy	0.00	12,923.73	(12,923.73)
4399 - Pajaro Valley Community Health/Trust	15,000.00	15,000.00	0.00
4409 - Santa Cruz Co Covered California Grant	33,000.00	0.00	33,000.00
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	514.06	(514.06)
4412 - Santa Cruz Co. Healthy Start	18,862.00	18,862.00	0.00
4413 - Pajaro Valley Health Trust	0.00	8,371.66	(8,371.66)
4428 - BATA Donations	0.00	409.86	(409.86)
4429 - Ivy League College Bound Donations	0.00	10,725.25	(10,725.25)
4432 - District Claims	0.00	56,343.34	(56,343.34)
4433 - Site Technology	0.00	162,313.66	(162,313.66)
4435 - Women In Philanthropy	0.00	15,463.25	(15,463.25)
4436 - Schools Plus	0.00	1,500.00	(1,500.00)
4438 - Cotsen Family Foundation	74,419.00	173,961.26	(99,542.26)
4439 - Borina Foundation-Mock Trial Program	0.00	535.00	(535.00)
4440 - SPECTRA	0.00	11,163.04	(11,163.04)
4450 - Aptos High Technology Donations	0.00	10.00	(10.00)
4454 - Santa Cruz COE Grant	0.00	61,200.59	(61,200.59)
4455 - Education Technology K-12 Voucher	0.00	100,009.44	(100,009.44)
4456 - Parking	0.00	13,513.70	(13,513.70)
4457 - National University Stipends	0.00	300.00	(300.00)
4459 - Book Replacement	0.00	1,678.65	(1,678.65)
4460 - CSUMB Master Teacher Stipends	0.00	1,825.00	(1,825.00)
4468 - Wharf to Wharf	0.00	4,800.00	(4,800.00)
4469 - Girls Athletic Donations	0.00	190.71	(190.71)
4471 - PVHS Instructional Donation (Outdoor Market)	0.00	12,244.55	(12,244.55)
4474 - Athletics Donations & Fundraising	0.00	134,183.26	(134,183.26)
4475 - School Donations & Fundraisers	9,227.00	536,179.70	(526,952.70)
4477 - Community Foundation of SC	0.00	10,127.48	(10,127.48)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Local Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
4478 - MAIA Foundation	32,325.00	18,012.01	14,312.99
4482 - UCSC Mini Grants	0.00	512.22	(512.22)
4483 - UCSC New Teacher Center	176,090.00	167,709.89	8,380.11
4484 - UCSC Teacher Program (Master)	0.00	198,659.79	(198,659.79)
4485 - First Five Santa Cruz Co TOL	0.00	51,362.72	(51,362.72)
4487 - COE New Teacher Project	288,100.00	285,509.29	2,590.71
4489 - SCCOE - ROP	19,044.00	34,903.77	(15,859.77)
4494 - WHS Health Academy	0.00	1,000.00	(1,000.00)
4495 - First Five Monterey County	88,266.00	92,261.10	(3,995.10)
Expense	754,333.00	2,214,279.98	(1,459,946.98)
01 - General Fund	0.00	0.00	0.00

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Restricted Maintenance

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
7800 - Restricted Maintenance	107,330.00	104,429.70	2,900.30
7810 - Maintenance	2,744,135.00	2,766,528.66	(22,393.66)
7813 - Maintenance for Phones	137,490.00	145,285.48	(7,795.48)
7819 - Infrastructure	376,510.00	297,755.67	78,754.33
7823 - Maintenance Assistance Restricted	138,001.00	115,702.33	22,298.67
7824 - Underground Utility Serv Restricted	71,611.00	65,214.57	6,396.43
7825 - Custodial Building Maint Restricted	601,040.00	544,615.96	56,424.04
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	70,000.00	0.00
7827 - Energy Education	118,058.00	109,599.98	8,458.02
Income	4,364,175.00	4,219,132.35	145,042.65
7800 - Restricted Maintenance	107,330.00	104,429.70	2,900.30
7810 - Maintenance	2,744,135.00	2,766,528.66	(22,393.66)
7813 - Maintenance for Phones	137,490.00	145,285.48	(7,795.48)
7819 - Infrastructure	376,510.00	297,755.67	78,754.33
7823 - Maintenance Assistance Restricted	138,001.00	115,702.33	22,298.67
7824 - Underground Utility Serv Restricted	71,611.00	65,214.57	6,396.43
7825 - Custodial Building Maint Restricted	601,040.00	544,615.96	56,424.04
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	70,000.00	0.00
7827 - Energy Education	118,058.00	109,599.98	8,458.02
Expense	4,364,175.00	4,219,132.35	145,042.65
01 - General Fund	0.00	0.00	(0.00)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Community Day School

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
1212 - New School - CDS	660,172.00	658,679.34	1,492.66
Income	660,172.00	658,679.34	1,492.66
1212 - New School - CDS	660,172.00	658,679.34	1,492.66
Expense	660,172.00	658,679.34	1,492.66
01 - General Fund	0.00	0.00	(0.00)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT

Transportation

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
8 - Revenue	3,780,440.00	3,316,396.15	464,043.85
7500 - Transportation - Regular	3,780,440.00	3,316,396.15	464,043.85
8 - Revenue	3,104,391.00	2,744,020.61	360,370.39
7501 - Transportation - Special Education	3,104,391.00	2,744,020.61	360,370.39
Income	6,884,831.00	6,060,416.76	824,414.24
2 - Classified Salaries	1,861,045.00	1,758,372.61	102,672.39
3 - Employee Benefits	1,634,458.00	1,577,646.60	56,811.40
4 - Books and Supplies	629,500.00	666,712.65	(37,212.65)
5 - Services	(344,563.00)	(686,335.71)	341,772.71
7500 - Transportation - Regular	3,780,440.00	3,316,396.15	464,043.85
2 - Classified Salaries	1,329,801.00	1,159,815.71	169,985.29
3 - Employee Benefits	1,202,494.00	1,007,445.70	195,048.30
4 - Books and Supplies	250,500.00	328,957.76	(78,457.76)
5 - Services	165,963.00	157,145.84	8,817.16
7 - Other Outgo	155,633.00	90,655.60	64,977.40
7501 - Transportation - Special Education	3,104,391.00	2,744,020.61	360,370.39
Expense	6,884,831.00	6,060,416.76	824,414.24
01 - General Fund	0.00	0.00	0.00

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT

Special Education

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
8 - Revenue	526,002.00	526,002.00	0.00
2006 - Spec Ed Infant	526,002.00	526,002.00	0.00
8 - Revenue	25,535,756.00	23,706,207.95	1,829,548.05
2103 - Spec Ed All Other Unspecified Serv	25,535,756.00	23,706,207.95	1,829,548.05
8 - Revenue	0.00	(9,473.51)	9,473.51
2104 - M-CAP Loan Program	0.00	(9,473.51)	9,473.51
8 - Revenue	828,383.00	828,383.00	0.00
2110 - Spec Ed SB114 Mental Health Servcs	828,383.00	828,383.00	0.00
Income	26,890,141.00	25,051,119.44	1,839,021.56
1 - Certificated Salaries	1,589,878.00	1,497,819.19	92,058.81
2 - Classified Salaries	2,257,648.00	1,971,799.86	285,848.14
3 - Employee Benefits	3,236,037.00	2,863,900.48	372,136.52
4 - Books and Supplies	0.00	23.95	(23.95)
5 - Services	31,766.00	31,765.32	0.68
2000 - Spec Ed Severe 5-22	7,115,329.00	6,365,308.80	750,020.20
1 - Certificated Salaries	4,603,855.00	4,531,665.17	72,189.83
2 - Classified Salaries	1,676,076.00	1,564,005.41	112,070.59
3 - Employee Benefits	4,362,879.00	4,198,722.45	164,156.55
2003 - Spec Ed Non-Severe 5-22	10,642,810.00	10,294,393.03	348,416.97
1 - Certificated Salaries	198,123.00	177,858.63	20,264.37
2 - Classified Salaries	104,298.00	101,171.41	3,126.59
3 - Employee Benefits	214,072.00	187,690.52	26,381.48
5 - Services	9,509.00	60,635.59	(51,126.59)
2006 - Spec Ed Infant	526,002.00	527,356.15	(1,354.15)
1 - Certificated Salaries	161,936.00	163,501.69	(1,565.69)
2 - Classified Salaries	0.00	119.76	(119.76)
3 - Employee Benefits	74,714.00	73,125.57	1,588.43
4 - Books and Supplies	8,572.00	122.07	8,449.93
5 - Services	50,000.00	57,510.67	(7,510.67)
2009 - Spec Ed Regionalized Services	295,222.00	294,379.76	842.24
1 - Certificated Salaries	389,905.00	335,433.64	54,471.36
2 - Classified Salaries	160,847.00	135,865.29	24,981.71
3 - Employee Benefits	347,558.00	267,619.56	79,938.44
4 - Books and Supplies	8,831.00	0.00	8,831.00
5 - Services	3,655.00	0.00	3,655.00
2100 - Spec Ed Preschool	910,796.00	738,918.49	171,877.51
1 - Certificated Salaries	122,375.00	122,628.64	(253.64)
2 - Classified Salaries	190,100.00	185,248.51	4,851.49
3 - Employee Benefits	86,538.00	93,041.33	(6,503.33)
4 - Books and Supplies	0.00	45.83	(45.83)
5 - Services	987.00	933.97	53.03
2101 - Spec Ed Summer School	400,000.00	401,898.28	(1,898.28)
4 - Books and Supplies	59,885.00	57,388.40	2,496.60
5 - Services	16,000.00	15,906.95	93.05
2102 - Spec Ed Low Incidence	75,885.00	73,295.35	2,589.65
1 - Certificated Salaries	962,149.00	961,190.72	958.28
2 - Classified Salaries	472,749.00	467,901.96	4,847.04
3 - Employee Benefits	774,635.00	741,607.97	33,027.03
4 - Books and Supplies	106,106.00	128,510.90	(22,404.90)
5 - Services	402,722.00	378,528.34	24,193.66
7 - Other Outgo	709,853.00	560,638.55	149,214.45
2103 - Spec Ed All Other Unspecified Serv	3,428,214.00	3,238,378.44	189,835.56
5 - Services	22,000.00	20,225.41	1,774.59
2104 - M-CAP Loan Program	22,000.00	20,225.41	1,774.59
4 - Books and Supplies	500.00	75.40	424.60

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Special Education

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
2105 - Medical Therapy Unit-Tracking	500.00	75.40	424.60
5 - Services	2,645,000.00	2,268,507.33	376,492.67
2106 - Sp Ed NPS/LCI	2,645,000.00	2,268,507.33	376,492.67
1 - Certificated Salaries	23,261.00	48,782.16	(25,521.16)
2 - Classified Salaries	129,097.00	103,778.46	25,318.54
3 - Employee Benefits	154,766.00	140,208.22	14,557.78
4 - Books and Supplies	0.00	17,027.96	(17,027.96)
5 - Services	521,259.00	381,925.76	139,333.24
2110 - Spec Ed SB114 Mental Health Servcs	828,383.00	691,722.56	136,660.44
Expense	26,890,141.00	24,914,459.00	1,975,682.00
01 - General Fund	0.00	136,660.44	(136,660.44)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Federal Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
8 - Revenue	0.00	2,424,265.64	(2,424,265.64)
4109 - SIG Cohort 1 Grant	0.00	2,424,265.64	(2,424,265.64)
8 - Revenue	3,223,587.00	2,265,808.25	957,778.75
4110 - SIG Cohort 2 Grant	3,223,587.00	2,265,808.25	957,778.75
8 - Revenue	2,944,718.00	3,155,113.59	(210,395.59)
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	2,944,718.00	3,155,113.59	(210,395.59)
8 - Revenue	163,467.00	174,568.30	(11,101.30)
4116 - SP Ed Preschool Entitlement Non Ris	163,467.00	174,568.30	(11,101.30)
8 - Revenue	309,046.00	330,352.65	(21,306.65)
4119 - Special Ed-IDEA Preschool Local Entitlement	309,046.00	330,352.65	(21,306.65)
8 - Revenue	51,492.00	175,393.23	(123,901.23)
4121 - Federal Mental Health Services	51,492.00	175,393.23	(123,901.23)
8 - Revenue	338,827.00	430,588.00	(91,761.00)
4123 - MAA Funding	338,827.00	430,588.00	(91,761.00)
8 - Revenue	638,366.00	668,835.19	(30,469.19)
4124 - LEA Funding	638,366.00	668,835.19	(30,469.19)
8 - Revenue	1,011.00	2,165.00	(1,154.00)
4131 - Special Ed-IDEA Preschool Staff Development	1,011.00	2,165.00	(1,154.00)
8 - Revenue	231,978.00	246,880.03	(14,902.03)
4137 - Special Ed-IDEA Early Intervention Grant	231,978.00	246,880.03	(14,902.03)
8 - Revenue	230,203.00	227,283.39	2,919.61
4139 - Special ED-IDEA Transitional Partnership	230,203.00	227,283.39	2,919.61
8 - Revenue	0.00	170,835.27	(170,835.27)
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	0.00	170,835.27	(170,835.27)
8 - Revenue	924,726.00	699,015.55	225,710.45
4153 - Title III LEP	924,726.00	699,015.55	225,710.45
8 - Revenue	849,563.00	910,841.26	(61,278.26)
4158 - Title II B California Math & Science Program	849,563.00	910,841.26	(61,278.26)
8 - Revenue	838,420.00	896,985.34	(58,565.34)
4159 - Title II Teacher Quality	838,420.00	896,985.34	(58,565.34)
8 - Revenue	0.00	5,962.43	(5,962.43)
4173 - Title I Migrant Ed School Readiness Program	0.00	5,962.43	(5,962.43)
8 - Revenue	4,136,454.00	4,241,490.78	(105,036.78)
4175 - Title I Migrant Ed (Admin)	4,136,454.00	4,241,490.78	(105,036.78)
8 - Revenue	0.00	87,902.13	(87,902.13)
4186 - Title I Migrant Ed Even Start	0.00	87,902.13	(87,902.13)
8 - Revenue	4,478,043.00	4,702,784.16	(224,741.16)
4199 - IASA Title I	4,478,043.00	4,702,784.16	(224,741.16)
8 - Revenue	1,398,075.00	1,163,310.00	234,765.00
4311 - 21st Cent CORE Cohort 5	1,398,075.00	1,163,310.00	234,765.00
8 - Revenue	250,000.00	88,157.36	161,842.64
4312 - 21st Cent Direct Access Cohort 5	250,000.00	88,157.36	161,842.64
8 - Revenue	200,000.00	202,177.59	(2,177.59)
4313 - 21st Cent Fam Literacy Cohort 5	200,000.00	202,177.59	(2,177.59)
8 - Revenue	250,000.00	294,425.47	(44,425.47)
4314 - 21st Cent ASSET BASE Cohort 5	250,000.00	294,425.47	(44,425.47)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Federal Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	25,000.00	4,280.45	20,719.55
4315 - 21st Cent ASSET Direct Access Cohort 5	25,000.00	4,280.45	20,719.55
8 - Revenue	20,000.00	19,810.94	189.06
4316 - 21st Cent ASSET Fam Literacy Cohort 5	20,000.00	19,810.94	189.06
8 - Revenue	0.00	6,161.32	(6,161.32)
4330 - 21st Cent ASSET BASE Cohort 4	0.00	6,161.32	(6,161.32)
8 - Revenue	0.00	3,167.75	(3,167.75)
4331 - 21st Cent ASSET Direct Access Cohort 4	0.00	3,167.75	(3,167.75)
8 - Revenue	0.00	10,476.63	(10,476.63)
4332 - 21st Cent ASSET Fam Literacy Cohort 4	0.00	10,476.63	(10,476.63)
8 - Revenue	597,000.00	391,441.82	205,558.18
4333 - 21st Cent BASE Mid Schl Cohort 7	597,000.00	391,441.82	205,558.18
8 - Revenue	0.00	20,524.05	(20,524.05)
4334 - 21st Cent ACCESS Mid Schl Cohort 4	0.00	20,524.05	(20,524.05)
8 - Revenue	0.00	16,650.61	(16,650.61)
4335 - 21st Cent Fam Literacy Mid Schl Cohort 4	0.00	16,650.61	(16,650.61)
8 - Revenue	294,300.00	303,141.88	(8,841.88)
4336 - 21st Cent CORE Cohort 6	294,300.00	303,141.88	(8,841.88)
Income	22,394,276.00	24,340,796.06	(1,946,520.06)
1 - Certificated Salaries	0.00	989,074.36	(989,074.36)
2 - Classified Salaries	0.00	73,883.54	(73,883.54)
3 - Employee Benefits	0.00	338,277.99	(338,277.99)
4 - Books and Supplies	0.00	400,305.77	(400,305.77)
5 - Services	0.00	562,498.14	(562,498.14)
7 - Other Outgo	0.00	60,225.84	(60,225.84)
4109 - SIG Cohort 1 Grant	0.00	2,424,265.64	(2,424,265.64)
1 - Certificated Salaries	1,626,276.00	1,209,020.13	417,255.87
2 - Classified Salaries	82,593.00	44,104.18	38,488.82
3 - Employee Benefits	565,895.00	402,743.19	163,151.81
4 - Books and Supplies	479,332.00	237,264.79	242,067.21
5 - Services	381,689.00	315,924.06	65,764.94
7 - Other Outgo	87,802.00	56,751.90	31,050.10
4110 - SIG Cohort 2 Grant	3,223,587.00	2,265,808.25	957,778.75
1 - Certificated Salaries	10,370.00	8,228.00	2,142.00
2 - Classified Salaries	1,317,749.00	1,480,512.45	(162,763.45)
3 - Employee Benefits	1,583,337.00	1,655,200.26	(71,863.26)
4 - Books and Supplies	7,426.00	1,890.19	5,535.81
5 - Services	25,836.00	9,282.69	16,553.31
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	2,944,718.00	3,155,113.59	(210,395.59)
1 - Certificated Salaries	0.00	11,676.55	(11,676.55)
2 - Classified Salaries	78,330.00	75,527.45	2,802.55
3 - Employee Benefits	84,314.00	87,364.30	(3,050.30)
4 - Books and Supplies	823.00	0.00	823.00
4116 - SP Ed Preschool Entitlement Non Ris	163,467.00	174,568.30	(11,101.30)
1 - Certificated Salaries	17,058.00	32,082.15	(15,024.15)
2 - Classified Salaries	120,641.00	123,556.35	(2,915.35)
3 - Employee Benefits	165,966.00	162,948.51	3,017.49
4 - Books and Supplies	3,176.00	8,928.73	(5,752.73)
5 - Services	2,205.00	2,836.91	(631.91)
4119 - Special Ed-IDEA Preschool Local Entitlement	309,046.00	330,352.65	(21,306.65)
4 - Books and Supplies	0.00	248.16	(248.16)
5 - Services	51,492.00	175,145.07	(123,653.07)
4121 - Federal Mental Health Services	51,492.00	175,393.23	(123,901.23)
1 - Certificated Salaries	101,054.00	85,818.76	15,235.24
2 - Classified Salaries	88,859.00	62,161.18	26,697.82

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Federal Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
3 - Employee Benefits	135,331.00	104,323.74	31,007.26
4 - Books and Supplies	1,685.00	0.00	1,685.00
5 - Services	2,900.00	0.00	2,900.00
7 - Other Outgo	8,998.00	0.00	8,998.00
4123 - MAA Funding	338,827.00	252,303.68	86,523.32
1 - Certificated Salaries	100,398.00	86,142.99	14,255.01
2 - Classified Salaries	202,201.00	181,471.20	20,729.80
3 - Employee Benefits	235,847.00	210,395.81	25,451.19
4 - Books and Supplies	12,600.00	48,500.64	(35,900.64)
5 - Services	87,320.00	125,643.02	(38,323.02)
7 - Other Outgo	0.00	16,681.53	(16,681.53)
4124 - LEA Funding	638,366.00	668,835.19	(30,469.19)
5 - Services	983.00	2,165.00	(1,182.00)
7 - Other Outgo	28.00	0.00	28.00
4131 - Special Ed-IDEA Preschool Staff Development	1,011.00	2,165.00	(1,154.00)
1 - Certificated Salaries	127,968.00	138,440.79	(10,472.79)
2 - Classified Salaries	20,177.00	19,784.46	392.54
3 - Employee Benefits	73,017.00	71,241.49	1,775.51
4 - Books and Supplies	2,000.00	14,031.29	(12,031.29)
5 - Services	8,816.00	3,382.00	5,434.00
4137 - Special Ed-IDEA Early Intervention Grant	231,978.00	246,880.03	(14,902.03)
2 - Classified Salaries	118,971.00	119,688.53	(717.53)
3 - Employee Benefits	100,910.00	92,939.14	7,970.86
4 - Books and Supplies	1,252.00	3,036.84	(1,784.84)
5 - Services	2,800.00	5,966.99	(3,166.99)
7 - Other Outgo	6,270.00	5,651.89	618.11
4139 - Special ED-IDEA Transitional Partnership	230,203.00	227,283.39	2,919.61
1 - Certificated Salaries	0.00	1,080.00	(1,080.00)
3 - Employee Benefits	0.00	152.02	(152.02)
4 - Books and Supplies	0.00	148,582.59	(148,582.59)
5 - Services	0.00	4,997.85	(4,997.85)
6 - Capital Outlay	0.00	12,052.09	(12,052.09)
7 - Other Outgo	0.00	3,970.72	(3,970.72)
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	0.00	170,835.27	(170,835.27)
1 - Certificated Salaries	511,557.00	486,950.16	24,606.84
3 - Employee Benefits	211,634.00	185,745.66	25,888.34
4 - Books and Supplies	158,403.00	12,374.08	146,028.92
5 - Services		240.00	24,760.00
7 - Other Outgo	18,132.00	13,705.65	4,426.35
4153 - Title III LEP	924,726.00	699,015.55	225,710.45
1 - Certificated Salaries	183,038.00	152,988.72	30,049.28
3 - Employee Benefits	88,927.00	65,328.69	23,598.31
4 - Books and Supplies	950.00	17,326.26	(16,376.26)
5 - Services	566,335.00	668,076.27	(101,741.27)
7 - Other Outgo	10,313.00	7,121.32	3,191.68
4158 - Title II B California Math & Science Program	849,563.00	910,841.26	(61,278.26)
1 - Certificated Salaries	377,155.00	381,577.44	(4,422.44)
3 - Employee Benefits	108,896.00	157,732.61	(48,836.61)
4 - Books and Supplies	0.00	65.00	(65.00)
5 - Services	331,627.00	335,135.36	(3,508.36)
7 - Other Outgo	20,742.00	22,474.93	(1,732.93)
4159 - Title II Teacher Quality	838,420.00	896,985.34	(58,565.34)
1 - Certificated Salaries	93,897.00	103,063.88	(9,166.88)
2 - Classified Salaries	74,328.00	46,208.86	28,119.14
3 - Employee Benefits	113,473.00	79,971.12	33,501.88
4 - Books and Supplies	13,336.00	4,796.37	8,539.63
5 - Services	6,569.00	9,145.85	(2,576.85)
4173 - Title I Migrant Ed School Readiness Program	301,603.00	243,186.08	58,416.92
1 - Certificated Salaries	113,382.00	109,021.44	4,360.56
2 - Classified Salaries	55,555.00	53,300.43	2,254.57

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Federal Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
3 - Employee Benefits	87,325.00	80,967.93	6,357.07
4 - Books and Supplies	6,859.00	25,587.37	(18,728.37)
5 - Services	52,293.00	50,886.54	1,406.46
7 - Other Outgo	112,666.00	106,275.05	6,390.95
4175 - Title I Migrant Ed (Admin)	428,080.00	426,038.76	2,041.24
2 - Classified Salaries	219,478.00	203,659.52	15,818.48
3 - Employee Benefits	156,744.00	142,105.63	14,638.37
4 - Books and Supplies	3,000.00	4,555.62	(1,555.62)
5 - Services	32,916.00	40,956.88	(8,040.88)
4176 - Title I Migrant Ed Student Data	412,138.00	391,277.65	20,860.35
2 - Classified Salaries	122,944.00	130,721.26	(7,777.26)
3 - Employee Benefits	87,519.00	84,865.03	2,653.97
4 - Books and Supplies	4,100.00	8,605.64	(4,505.64)
5 - Services	3,786.00	2,095.31	1,690.69
4177 - Title I Migrant Ed OSY	218,349.00	226,287.24	(7,938.24)
4 - Books and Supplies	500.00	2,142.58	(1,642.58)
5 - Services	12,055.00	15,535.83	(3,480.83)
4178 - Title I Migrant Ed Health Services	12,555.00	17,678.41	(5,123.41)
1 - Certificated Salaries	94,473.00	93,324.64	1,148.36
2 - Classified Salaries	37,578.00	38,256.23	(678.23)
3 - Employee Benefits	77,176.00	72,699.15	4,476.85
4 - Books and Supplies	6,000.00	12,450.73	(6,450.73)
5 - Services	33,422.00	28,413.80	5,008.20
4179 - Title I Migrant Ed Parent Conf	248,649.00	245,144.55	3,504.45
1 - Certificated Salaries	89,405.00	81,350.80	8,054.20
3 - Employee Benefits	34,687.00	30,624.74	4,062.26
4 - Books and Supplies	2,500.00	2,060.82	439.18
5 - Services	216.00	1,257.23	(1,041.23)
4180 - Title I Migrant Ed Staff Development	126,808.00	115,293.59	11,514.41
1 - Certificated Salaries	1,349,728.00	1,358,392.99	(8,664.99)
2 - Classified Salaries	6,132.00	16,275.00	(10,143.00)
3 - Employee Benefits	638,178.00	607,879.01	30,298.99
4 - Books and Supplies	3,766.00	6,680.94	(2,914.94)
5 - Services	13,479.00	14,650.54	(1,171.54)
4181 - Title I Migrant Ed Instructional	2,011,283.00	2,003,878.48	7,404.52
1 - Certificated Salaries	26,722.00	26,722.52	(0.52)
2 - Classified Salaries	128,594.00	49,819.34	78,774.66
3 - Employee Benefits	32,017.00	22,370.37	9,646.63
4 - Books and Supplies	1,000.00	603.73	396.27
5 - Services	1,056.00	144.37	911.63
4182 - Title I Migrant Ed PUPILS	189,389.00	99,660.33	89,728.67
2 - Classified Salaries	0.00	106,150.00	(106,150.00)
3 - Employee Benefits	0.00	6,265.36	(6,265.36)
4183 - Title I Migrant Ed OWE	0.00	112,415.36	(112,415.36)
1 - Certificated Salaries	86,810.00	161,827.34	(75,017.34)
2 - Classified Salaries	34,470.00	67,981.52	(33,511.52)
3 - Employee Benefits	24,991.00	49,036.56	(24,045.56)
4 - Books and Supplies	5,764.00	5,132.04	631.96
5 - Services	35,565.00	82,615.30	(47,050.30)
4184 - Title I Migrant Ed Summer School	187,600.00	366,592.76	(178,992.76)
1 - Certificated Salaries	0.00	17,848.05	(17,848.05)
2 - Classified Salaries	0.00	38,680.86	(38,680.86)
3 - Employee Benefits	0.00	28,853.28	(28,853.28)
4 - Books and Supplies	0.00	61.09	(61.09)
5 - Services	0.00	256.10	(256.10)
7 - Other Outgo	0.00	2,202.75	(2,202.75)
4186 - Title I Migrant Ed Even Start	0.00	87,902.13	(87,902.13)
1 - Certificated Salaries	47,016.00	49,726.56	(2,710.56)
3 - Employee Benefits	19,819.00	20,007.77	(188.77)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Federal Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
4 - Books and Supplies	10,331.00	17,101.86	(6,770.86)
5 - Services	1,200.00	0.00	1,200.00
4189 - Title I Homeless Education	78,366.00	86,836.19	(8,470.19)
1 - Certificated Salaries	124,067.00	129,161.12	(5,094.12)
2 - Classified Salaries	74,037.00	70,352.88	3,684.12
3 - Employee Benefits	114,306.00	106,457.38	7,848.62
4 - Books and Supplies	7,894.00	26,547.55	(18,653.55)
5 - Services	127,500.00	107,689.76	19,810.24
4190 - Title I Professional Development	447,804.00	440,208.69	7,595.31
5 - Services	223,902.00	248,951.20	(25,049.20)
4191 - Title I Transportation	223,902.00	248,951.20	(25,049.20)
5 - Services	671,706.00	872,618.17	(200,912.17)
4192 - Title I Supplemental Services	671,706.00	872,618.17	(200,912.17)
2 - Classified Salaries	7,870.00	6,892.22	977.78
3 - Employee Benefits	2,373.00	1,786.07	586.93
4 - Books and Supplies	33,036.00	14,839.78	18,196.22
5 - Services	1,501.00	3,655.23	(2,154.23)
4196 - Title I Parent Involvement	44,780.00	27,173.30	17,606.70
4 - Books and Supplies	18,000.00	24,172.61	(6,172.61)
5 - Services	7,000.00	827.39	6,172.61
4197 - Title I Childrens Centers	25,000.00	25,000.00	0.00
1 - Certificated Salaries	132,525.00	109,008.59	23,516.41
3 - Employee Benefits	21,312.00	16,185.72	5,126.28
4 - Books and Supplies	20,439.00	6,090.74	14,348.26
5 - Services	57,202.00	72,358.66	(15,156.66)
4198 - Title I Site PD-10% set Aside	231,478.00	203,643.71	27,834.29
1 - Certificated Salaries	947,282.00	1,012,451.20	(65,169.20)
2 - Classified Salaries	280,686.00	256,332.33	24,353.67
3 - Employee Benefits	602,499.00	556,337.80	46,161.20
4 - Books and Supplies	554,780.00	591,916.04	(37,136.04)
5 - Services	244,375.00	263,584.83	(19,209.83)
7 - Other Outgo	125,385.00	117,730.70	7,654.30
4199 - IASA Title I	2,755,007.00	2,798,352.90	(43,345.90)
1 - Certificated Salaries	491,594.00	568,800.97	(77,206.97)
2 - Classified Salaries	505,430.00	172,576.17	332,853.83
3 - Employee Benefits	274,880.00	216,061.20	58,818.80
4 - Books and Supplies	82,091.00	33,512.61	48,578.39
5 - Services	6,000.00	142,730.99	(136,730.99)
7 - Other Outgo	38,080.00	29,099.65	8,980.35
4311 - 21st Cent CORE Cohort 5	1,398,075.00	1,162,781.59	235,293.41
2 - Classified Salaries	0.00	10,731.25	(10,731.25)
3 - Employee Benefits	0.00	1,234.06	(1,234.06)
4 - Books and Supplies	30,691.00	3,466.98	27,224.02
5 - Services	212,500.00	70,516.19	141,983.81
7 - Other Outgo	6,809.00	2,208.88	4,600.12
4312 - 21st Cent Direct Access Cohort 5	250,000.00	88,157.36	161,842.64
1 - Certificated Salaries	28,700.00	57,202.12	(28,502.12)
2 - Classified Salaries	40,028.00	50,095.95	(10,067.95)
3 - Employee Benefits	21,209.00	27,320.64	(6,111.64)
4 - Books and Supplies	72,616.00	47,626.49	24,989.51
5 - Services	32,000.00	15,038.14	16,961.86
7 - Other Outgo	5,447.00	5,065.63	381.37
4313 - 21st Cent Fam Literacy Cohort 5	200,000.00	202,348.97	(2,348.97)
1 - Certificated Salaries	124,881.00	144,814.41	(19,933.41)
2 - Classified Salaries	47,629.00	38,486.55	9,142.45
3 - Employee Benefits	48,833.00	45,517.60	3,315.40
4 - Books and Supplies	17,248.00	11,191.29	6,056.71
5 - Services	4,600.00	47,181.30	(42,581.30)
7 - Other Outgo	6,809.00	7,377.13	(568.13)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Federal Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
4314 - 21st Cent ASSET BASE Cohort 5	250,000.00	294,568.28	(44,568.28)
1 - Certificated Salaries	0.00	794.08	(794.08)
2 - Classified Salaries	0.00	199.12	(199.12)
3 - Employee Benefits	0.00	165.76	(165.76)
4 - Books and Supplies	0.00	3,014.24	(3,014.24)
5 - Services	24,319.00	0.00	24,319.00
7 - Other Outgo	681.00	107.25	573.75
4315 - 21st Cent ASSET Direct Access Cohort 5	25,000.00	4,280.45	20,719.55
1 - Certificated Salaries	5,000.00	7,245.98	(2,245.98)
2 - Classified Salaries	1,500.00	340.00	1,160.00
3 - Employee Benefits	1,187.00	1,290.06	(103.06)
4 - Books and Supplies	6,313.00	8,797.00	(2,484.00)
5 - Services	5,455.00	1,641.53	3,813.47
7 - Other Outgo	545.00	496.37	48.63
4316 - 21st Cent ASSET Fam Literacy Cohort 5	20,000.00	19,810.94	189.06
2 - Classified Salaries	0.00	5,132.50	(5,132.50)
3 - Employee Benefits	0.00	582.50	(582.50)
4 - Books and Supplies	0.00	291.94	(291.94)
7 - Other Outgo	0.00	154.38	(154.38)
4330 - 21st Cent ASSET BASE Cohort 4	0.00	6,161.32	(6,161.32)
2 - Classified Salaries	0.00	2,911.50	(2,911.50)
3 - Employee Benefits	0.00	160.14	(160.14)
4 - Books and Supplies	0.00	16.74	(16.74)
7 - Other Outgo	0.00	79.37	(79.37)
4331 - 21st Cent ASSET Direct Access Cohort 4	0.00	3,167.75	(3,167.75)
2 - Classified Salaries	0.00	9,206.00	(9,206.00)
3 - Employee Benefits	0.00	860.84	(860.84)
4 - Books and Supplies	0.00	147.29	(147.29)
7 - Other Outgo	0.00	262.50	(262.50)
4332 - 21st Cent ASSET Fam Literacy Cohort 4	0.00	10,476.63	(10,476.63)
1 - Certificated Salaries	201,450.00	224,521.76	(23,071.76)
2 - Classified Salaries	193,444.00	32,232.32	161,211.68
3 - Employee Benefits	107,727.00	74,690.33	33,036.67
4 - Books and Supplies	75,118.00	17,842.51	57,275.49
5 - Services	3,000.00	32,561.14	(29,561.14)
7 - Other Outgo	16,261.00	9,807.98	6,453.02
4333 - 21st Cent BASE Mid Schl Cohort 7	597,000.00	391,656.04	205,343.96
5 - Services	0.00	20,009.79	(20,009.79)
7 - Other Outgo	0.00	514.26	(514.26)
4334 - 21st Cent ACCESS Mid Schl Cohort 4	0.00	20,524.05	(20,524.05)
1 - Certificated Salaries	0.00	7,880.22	(7,880.22)
2 - Classified Salaries	0.00	5,584.96	(5,584.96)
3 - Employee Benefits	0.00	2,741.40	(2,741.40)
4 - Books and Supplies	0.00	26.83	(26.83)
7 - Other Outgo	0.00	417.20	(417.20)
4335 - 21st Cent Fam Literacy Mid Schl Cohort 4	0.00	16,650.61	(16,650.61)
1 - Certificated Salaries	165,155.00	188,692.99	(23,537.99)
2 - Classified Salaries	45,500.00	17,176.08	28,323.92
3 - Employee Benefits	59,473.00	57,167.84	2,305.16
4 - Books and Supplies	16,156.00	4,806.46	11,349.54
5 - Services	0.00	27,702.97	(27,702.97)
7 - Other Outgo	8,016.00	7,595.54	420.46
4336 - 21st Cent CORE Cohort 6	294,300.00	303,141.88	(8,841.88)
Expense	22,394,276.00	24,162,511.74	(1,768,235.74)
01 - General Fund	0.00	178,284.32	(178,284.32)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
State Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
8 - Revenue	226,058.00	227,557.53	(1,499.53)
4222 - Special Education-Project Workability	226,058.00	227,557.53	(1,499.53)
8 - Revenue	0.00	129,550.00	(129,550.00)
4235 - Tobacco Use Prevention Ed Prog Grds 6-12, Cohort E	0.00	129,550.00	(129,550.00)
8 - Revenue	5,000.00	5,612.00	(612.00)
4241 - Agricultural Vocational Education	5,000.00	5,612.00	(612.00)
8 - Revenue	2,944,202.00	2,944,384.00	(182.00)
4247 - LEP	2,944,202.00	2,944,384.00	(182.00)
8 - Revenue	1,929,635.00	1,929,754.00	(119.00)
4248 - LEP	1,929,635.00	1,929,754.00	(119.00)
8 - Revenue	81,000.00	42,157.70	38,842.30
4257 - ECHO Teachers Partnership	81,000.00	42,157.70	38,842.30
8 - Revenue	81,000.00	79,157.82	1,842.18
4258 - Engineering Partnership	81,000.00	79,157.82	1,842.18
8 - Revenue	81,000.00	72,347.29	8,652.71
4259 - Art Partnership	81,000.00	72,347.29	8,652.71
8 - Revenue	81,000.00	49,239.15	31,760.85
4260 - Video Partnership	81,000.00	49,239.15	31,760.85
8 - Revenue	81,000.00	109,942.19	(28,942.19)
4264 - Business Partnership Academy	81,000.00	109,942.19	(28,942.19)
8 - Revenue	1,826,000.00	2,484,159.14	(658,159.14)
4265 - Quality Education Investment Act	1,826,000.00	2,484,159.14	(658,159.14)
8 - Revenue	81,000.00	80,667.50	332.50
4290 - Health Careers Academy	81,000.00	80,667.50	332.50
8 - Revenue	81,000.00	59,286.55	21,713.45
4291 - Environmental Science & Natural Resources Partnership	81,000.00	59,286.55	21,713.45
8 - Revenue	0.00	6,445.00	(6,445.00)
4292 - Special Ed Idea Infant Discretionary	0.00	6,445.00	(6,445.00)
8 - Revenue	10,349.00	10,451.83	(102.83)
4293 - Special Ed Low Incidence Entitlement	10,349.00	10,451.83	(102.83)
8 - Revenue	11,958.00	16,282.30	(4,324.30)
4294 - Special Ed-IDEA Staff Development	11,958.00	16,282.30	(4,324.30)
8 - Revenue	4,202,295.00	4,399,200.33	(196,905.33)
4328 - ASES EZ	4,202,295.00	4,399,200.33	(196,905.33)
8 - Revenue	572,460.00	690,230.38	(117,770.38)
7602 - Lottery Instructional Materials	572,460.00	690,230.38	(117,770.38)
Income	12,294,957.00	13,336,424.71	(1,041,467.71)
2 - Classified Salaries	128,676.00	130,327.22	(1,651.22)
3 - Employee Benefits	90,378.00	85,222.89	5,155.11
4 - Books and Supplies	847.00	3,532.99	(2,685.99)
5 - Services	0.00	2,810.43	(2,810.43)
7 - Other Outgo	6,157.00	5,664.00	493.00
4222 - Special Education-Project Workability	226,058.00	227,557.53	(1,499.53)
5 - Services	0.00	129,550.00	(129,550.00)
4235 - Tobacco Use Prevention Ed Prog Grds 6-12, Cohort E	0.00	129,550.00	(129,550.00)
4 - Books and Supplies	3,000.00	3,517.15	(517.15)
5 - Services	2,000.00	2,094.85	(94.85)
4241 - Agricultural Vocational Education	5,000.00	5,612.00	(612.00)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
State Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
1 - Certificated Salaries	1,442,441.00	1,180,487.54	261,953.46
2 - Classified Salaries	367,134.00	280,552.88	86,581.12
3 - Employee Benefits	602,906.00	514,804.98	88,101.02
4 - Books and Supplies	891,292.00	1,044,737.48	(153,445.48)
5 - Services	161,119.00	139,445.71	21,673.29
7 - Other Outgo	80,194.00	81,212.73	(1,018.73)
4247 - LEP	3,545,086.00	3,241,241.32	303,844.68
1 - Certificated Salaries	1,488,961.00	1,710,663.22	(221,702.22)
2 - Classified Salaries	66,624.00	82,400.51	(15,776.51)
3 - Employee Benefits	703,869.00	675,042.26	28,826.74
4 - Books and Supplies	0.00	304,039.66	(304,039.66)
5 - Services	0.00	85,145.58	(85,145.58)
7 - Other Outgo	52,558.00	73,432.38	(20,874.38)
4248 - LEP	2,312,012.00	2,930,723.61	(618,711.61)
1 - Certificated Salaries	8,347.00	18,725.96	(10,378.96)
3 - Employee Benefits	4,625.00	5,973.26	(1,348.26)
4 - Books and Supplies	65,822.00	6,722.23	59,099.77
5 - Services	0.00	9,679.95	(9,679.95)
7 - Other Outgo	2,206.00	1,056.30	1,149.70
4257 - ECHO Teachers Partnership	81,000.00	42,157.70	38,842.30
1 - Certificated Salaries	11,252.00	19,846.97	(8,594.97)
3 - Employee Benefits	5,835.00	6,979.17	(1,144.17)
4 - Books and Supplies	61,707.00	36,563.40	25,143.60
5 - Services	0.00	13,784.90	(13,784.90)
7 - Other Outgo	2,206.00	1,983.38	222.62
4258 - Engineering Partnership	81,000.00	79,157.82	1,842.18
1 - Certificated Salaries	9,994.00	16,370.02	(6,376.02)
2 - Classified Salaries	0.00	4,808.36	(4,808.36)
3 - Employee Benefits	3,526.00	4,885.58	(1,359.58)
4 - Books and Supplies	65,274.00	27,087.49	38,186.51
5 - Services	0.00	17,383.10	(17,383.10)
7 - Other Outgo	2,206.00	1,812.74	393.26
4259 - Art Partnership	81,000.00	72,347.29	8,652.71
1 - Certificated Salaries	0.00	9,024.36	(9,024.36)
3 - Employee Benefits	0.00	1,404.52	(1,404.52)
4 - Books and Supplies	78,794.00	29,362.73	49,431.27
5 - Services	0.00	8,213.80	(8,213.80)
7 - Other Outgo	2,206.00	1,233.74	972.26
4260 - Video Partnership	81,000.00	49,239.15	31,760.85
1 - Certificated Salaries	9,994.00	18,123.28	(8,129.28)
3 - Employee Benefits	3,526.00	4,450.33	(924.33)
4 - Books and Supplies	65,274.00	57,768.53	7,505.47
5 - Services	0.00	26,845.33	(26,845.33)
7 - Other Outgo	2,206.00	2,754.72	(548.72)
4264 - Business Partnership Academy	81,000.00	109,942.19	(28,942.19)
1 - Certificated Salaries	1,257,942.00	1,620,419.44	(362,477.44)
2 - Classified Salaries	11,125.00	10,832.96	292.04
3 - Employee Benefits	577,043.00	715,445.60	(138,402.60)
4 - Books and Supplies	7,046.00	74,844.42	(67,798.42)
5 - Services	15,876.00	16,876.00	(1,000.00)
7 - Other Outgo	49,736.00	60,539.13	(10,803.13)
4265 - Quality Education Investment Act	1,918,768.00	2,498,957.55	(580,189.55)
1 - Certificated Salaries	11,252.00	19,083.41	(7,831.41)
3 - Employee Benefits	5,835.00	6,694.87	(859.87)
4 - Books and Supplies	61,707.00	31,466.05	30,240.95
5 - Services	0.00	21,401.96	(21,401.96)
7 - Other Outgo	2,206.00	2,021.21	184.79
4290 - Health Careers Academy	81,000.00	80,667.50	332.50
1 - Certificated Salaries	9,049.00	17,675.38	(8,626.38)
3 - Employee Benefits	3,507.00	4,491.20	(984.20)
4 - Books and Supplies	66,238.00	22,427.89	43,810.11

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
State Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
5 - Services	0.00	13,206.60	(13,206.60)
7 - Other Outgo	2,206.00	1,485.48	720.52
4291 - Environmental Science & Natural Resources Partnership	81,000.00	59,286.55	21,713.45
4 - Books and Supplies	0.00	178.22	(178.22)
5 - Services	0.00	6,105.29	(6,105.29)
7 - Other Outgo	0.00	161.49	(161.49)
4292 - Special Ed Idea Infant Discretionary	0.00	6,445.00	(6,445.00)
2 - Classified Salaries	5,769.00	5,843.89	(74.89)
3 - Employee Benefits	4,458.00	4,348.63	109.37
7 - Other Outgo	122.00	259.31	(137.31)
4293 - Special Ed Low Incidence Entitlement	10,349.00	10,451.83	(102.83)
1 - Certificated Salaries	0.00	2,838.94	(2,838.94)
2 - Classified Salaries	0.00	3,089.32	(3,089.32)
3 - Employee Benefits	0.00	1,230.02	(1,230.02)
5 - Services	11,632.00	8,716.05	2,915.95
7 - Other Outgo	326.00	407.97	(81.97)
4294 - Special Ed-IDEA Staff Development	11,958.00	16,282.30	(4,324.30)
1 - Certificated Salaries	1,805,105.00	1,497,984.14	307,120.86
2 - Classified Salaries	1,155,629.00	1,310,327.95	(154,698.95)
3 - Employee Benefits	956,347.00	862,766.26	93,580.74
4 - Books and Supplies	156,955.00	181,311.91	(24,356.91)
5 - Services	13,800.00	436,649.50	(422,849.50)
7 - Other Outgo	114,459.00	110,160.57	4,298.43
4328 - ASES EZ	4,202,295.00	4,399,200.33	(196,905.33)
4 - Books and Supplies	457,360.00	622,323.47	(164,963.47)
5 - Services	115,100.00	67,906.80	47,193.20
7602 - Lottery Instructional Materials	572,460.00	690,230.27	(117,770.27)
Expense	13,370,986.00	14,649,049.94	(1,278,063.94)
01 - General Fund	(1,076,029.00)	(1,312,625.23)	236,596.23

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Local Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
8 - Revenue	0.00	12,923.73	(12,923.73)
4398 - UCSC Summer Academy	0.00	12,923.73	(12,923.73)
8 - Revenue		15,000.00	0.00
4399 - Pajaro Valley Community Health/Trust	15,000.00	15,000.00	0.00
8 - Revenue	33,000.00	0.00	33,000.00
4409 - Santa Cruz Co Covered California Grant	33,000.00	0.00	33,000.00
8 - Revenue	0.00	514.06	(514.06)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	514.06	(514.06)
8 - Revenue	18,862.00	18,862.00	0.00
4412 - Santa Cruz Co. Healthy Start	18,862.00	18,862.00	0.00
8 - Revenue	0.00	8,371.66	(8,371.66)
4413 - Pajaro Valley Health Trust	0.00	8,371.66	(8,371.66)
8 - Revenue	0.00	0.00	0.00
4418 - SJ State Stipend - Selpa Intern Program	0.00	0.00	0.00
8 - Revenue	0.00	409.86	(409.86)
4428 - BATA Donations	0.00	409.86	(409.86)
8 - Revenue	0.00	10,725.25	(10,725.25)
4429 - Ivy League College Bound Donations	0.00	10,725.25	(10,725.25)
8 - Revenue	0.00	56,343.34	(56,343.34)
4432 - District Claims	0.00	56,343.34	(56,343.34)
8 - Revenue	0.00	162,313.66	(162,313.66)
4433 - Site Technology	0.00	162,313.66	(162,313.66)
8 - Revenue	0.00	15,463.25	(15,463.25)
4435 - Women In Philanthropy	0.00	15,463.25	(15,463.25)
8 - Revenue	0.00	1,500.00	(1,500.00)
4436 - Schools Plus	0.00	1,500.00	(1,500.00)
8 - Revenue	74,419.00	173,961.26	(99,542.26)
4438 - Cotsen Family Foundation	74,419.00	173,961.26	(99,542.26)
8 - Revenue	0.00	535.00	(535.00)
4439 - Borina Foundation-Mock Trial Program	0.00	535.00	(535.00)
8 - Revenue	0.00	11,163.04	(11,163.04)
4440 - SPECTRA	0.00	11,163.04	(11,163.04)
8 - Revenue	0.00	0.00	0.00
4442 - USTCF	0.00	0.00	0.00
8 - Revenue	0.00	10.00	(10.00)
4450 - Aptos High Technology Donations	0.00	10.00	(10.00)
8 - Revenue	0.00	0.00	0.00
4452 - CSIS Ca School Info System	0.00	0.00	0.00
8 - Revenue	0.00	61,200.59	(61,200.59)
4454 - Santa Cruz COE Grant	0.00	61,200.59	(61,200.59)
8 - Revenue	0.00	100,009.44	(100,009.44)
4455 - Education Technology K-12 Voucher	0.00	100,009.44	(100,009.44)
8 - Revenue	0.00	13,513.70	(13,513.70)
4456 - Parking	0.00	13,513.70	(13,513.70)
8 - Revenue	0.00	300.00	(300.00)
4457 - National University Stipends	0.00	300.00	(300.00)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Local Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	0.00	1,678.65	(1,678.65)
4459 - Book Replacement	0.00	1,678.65	(1,678.65)
8 - Revenue	0.00	1,825.00	(1,825.00)
4460 - CSUMB Master Teacher Stipends	0.00	1,825.00	(1,825.00)
8 - Revenue	0.00	4,800.00	(4,800.00)
4468 - Wharf to Wharf	0.00	4,800.00	(4,800.00)
8 - Revenue	0.00	190.71	(190.71)
4469 - Girls Athletic Donations	0.00	190.71	(190.71)
8 - Revenue	0.00	12,244.55	(12,244.55)
4471 - PVHS Instructional Donation (Outdoor Market)	0.00	12,244.55	(12,244.55)
8 - Revenue	0.00	134,183.26	(134,183.26)
4474 - Athletics Donations & Fundraising	0.00	134,183.26	(134,183.26)
8 - Revenue	9,227.00	536,179.70	(526,952.70)
4475 - School Donations & Fundraisers	9,227.00	536,179.70	(526,952.70)
8 - Revenue		10,127.48	(10,127.48)
4477 - Community Foundation of SC	0.00	10,127.48	(10,127.48)
8 - Revenue	32,325.00	18,012.01	14,312.99
4478 - MAIA Foundation	32,325.00	18,012.01	14,312.99
8 - Revenue	0.00	512.22	(512.22)
4482 - UCSC Mini Grants	0.00	512.22	(512.22)
8 - Revenue	176,090.00	167,709.89	8,380.11
4483 - UCSC New Teacher Center	176,090.00	167,709.89	8,380.11
8 - Revenue	0.00	198,659.79	(198,659.79)
4484 - UCSC Teacher Program (Master)	0.00	198,659.79	(198,659.79)
8 - Revenue	0.00	51,362.72	(51,362.72)
4485 - First Five Santa Cruz Co TOL	0.00	51,362.72	(51,362.72)
8 - Revenue	288,100.00	285,509.29	2,590.71
4487 - COE New Teacher Project	288,100.00	285,509.29	2,590.71
8 - Revenue	19,044.00	34,903.77	(15,859.77)
4489 - SCCOE - ROP	19,044.00	34,903.77	(15,859.77)
8 - Revenue	0.00	1,000.00	(1,000.00)
4494 - WHS Health Academy	0.00	1,000.00	(1,000.00)
8 - Revenue	88,266.00	92,261.10	(3,995.10)
4495 - First Five Monterey County	88,266.00	92,261.10	(3,995.10)
Income	754,333.00	2,214,279.98	(1,459,946.98)
1 - Certificated Salaries	0.00	11,386.54	(11,386.54)
3 - Employee Benefits	0.00	1,537.19	(1,537.19)
4398 - UCSC Summer Academy	0.00	12,923.73	(12,923.73)
1 - Certificated Salaries	12,772.00	11,040.30	1,731.70
3 - Employee Benefits	2,228.00	1,961.49	266.51
4 - Books and Supplies	0.00	1,998.21	(1,998.21)
4399 - Pajaro Valley Community Health/Trust	15,000.00	15,000.00	0.00
2 - Classified Salaries	16,083.00	0.00	16,083.00
3 - Employee Benefits	16,917.00	0.00	16,917.00
4409 - Santa Cruz Co Covered California Grant	33,000.00	0.00	33,000.00
5 - Services	0.00	514.06	(514.06)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	514.06	(514.06)
2 - Classified Salaries	8,460.00	9,114.26	(654.26)
3 - Employee Benefits	9,887.00	9,328.74	558.26

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Local Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
7 - Other Outgo	515.00	419.00	96.00
4412 - Santa Cruz Co. Healthy Start	18,862.00	18,862.00	0.00
4 - Books and Supplies	0.00	1,247.20	(1,247.20)
5 - Services	0.00	7,124.46	(7,124.46)
4413 - Pajaro Valley Health Trust	0.00	8,371.66	(8,371.66)
4 - Books and Supplies	0.00	409.86	(409.86)
4428 - BATA Donations	0.00	409.86	(409.86)
5 - Services	0.00	10,725.25	(10,725.25)
4429 - Ivy League College Bound Donations	0.00	10,725.25	(10,725.25)
1 - Certificated Salaries	0.00	44,045.40	(44,045.40)
3 - Employee Benefits	0.00	12,297.94	(12,297.94)
4432 - District Claims	0.00	56,343.34	(56,343.34)
1 - Certificated Salaries	0.00	1,863.25	(1,863.25)
2 - Classified Salaries	0.00	37,435.29	(37,435.29)
3 - Employee Benefits	0.00	19,983.65	(19,983.65)
4 - Books and Supplies	0.00	17,598.11	(17,598.11)
5 - Services	0.00	57,856.20	(57,856.20)
7 - Other Outgo	0.00	27,577.16	(27,577.16)
4433 - Site Technology	0.00	162,313.66	(162,313.66)
1 - Certificated Salaries	0.00	11,413.65	(11,413.65)
2 - Classified Salaries	0.00	1,440.00	(1,440.00)
3 - Employee Benefits	0.00	2,382.03	(2,382.03)
4 - Books and Supplies	0.00	157.57	(157.57)
5 - Services	0.00	70.00	(70.00)
4435 - Women In Philanthropy	0.00	15,463.25	(15,463.25)
4 - Books and Supplies	0.00	1,500.00	(1,500.00)
4436 - Schools Plus	0.00	1,500.00	(1,500.00)
1 - Certificated Salaries	54,285.00	115,789.05	
	20,134.00	50,799.79	(30,665.79)
4 - Books and Supplies	0.00	2,754.88	(2,754.88)
5 - Services	0.00	4,617.54	(4,617.54)
4438 - Cotsen Family Foundation	74,419.00	173,961.26	(99,542.26)
5 - Services	0.00	535.00	(535.00)
4439 - Borina Foundation-Mock Trial Program	0.00	535.00	(535.00)
1 - Certificated Salaries	0.00	1,046.24	(1,046.24)
2 - Classified Salaries	0.00	6,121.35	(6,121.35)
3 - Employee Benefits	0.00	768.49	(768.49)
4 - Books and Supplies	0.00	3,226.96	(3,226.96)
4440 - SPECTRA	0.00	11,163.04	(11,163.04)
4 - Books and Supplies	0.00	10.00	(10.00)
4450 - Aptos High Technology Donations	0.00	10.00	(10.00)
1 - Certificated Salaries	0.00	7,504.00	(7,504.00)
3 - Employee Benefits	0.00	1,039.62	(1,039.62)
4 - Books and Supplies	0.00	18,660.27	(18,660.27)
5 - Services	0.00	33,996.70	(33,996.70)
4454 - Santa Cruz COE Grant	0.00	61,200.59	(61,200.59)
4 - Books and Supplies	0.00	65,557.12	(65,557.12)
5 - Services	0.00	34,452.32	(34,452.32)
4455 - Education Technology K-12 Voucher	0.00	100,009.44	(100,009.44)
2 - Classified Salaries	0.00	1,515.26	(1,515.26)
3 - Employee Benefits	0.00	229.66	(229.66)
4 - Books and Supplies	0.00	9,673.74	(9,673.74)
5 - Services	0.00	2,095.04	(2,095.04)
4456 - Parking	0.00	13,513.70	(13,513.70)
1 - Certificated Salaries	0.00	268.22	(268.22)
3 - Employee Benefits	0.00	31.78	(31.78)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Local Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
4457 - National University Stipends	0.00	300.00	(300.00)
4 - Books and Supplies	0.00	1,663.65	(1,663.65)
5 - Services	0.00	15.00	(15.00)
4459 - Book Replacement	0.00	1,678.65	(1,678.65)
1 - Certificated Salaries	0.00	1,577.08	(1,577.08)
3 - Employee Benefits	0.00	247.92	(247.92)
4460 - CSUMB Master Teacher Stipends	0.00	1,825.00	(1,825.00)
6 - Capital Outlay	0.00	4,800.00	(4,800.00)
4468 - Wharf to Wharf	0.00	4,800.00	(4,800.00)
4 - Books and Supplies	0.00	55.71	(55.71)
5 - Services	0.00	135.00	(135.00)
4469 - Girls Athletic Donations	0.00	190.71	(190.71)
4 - Books and Supplies	0.00	9,251.75	(9,251.75)
5 - Services	0.00	2,992.80	(2,992.80)
4471 - PVHS Instructional Donation (Outdoor Market)	0.00	12,244.55	(12,244.55)
1 - Certificated Salaries	0.00	33,400.51	(33,400.51)
2 - Classified Salaries	0.00	30,372.00	(30,372.00)
3 - Employee Benefits	0.00	9,921.61	(9,921.61)
4 - Books and Supplies	0.00	23,953.63	(23,953.63)
5 - Services	0.00	36,535.51	(36,535.51)
4474 - Athletics Donations & Fundraising	0.00	134,183.26	(134,183.26)
1 - Certificated Salaries	6,075.00	99,873.59	(93,798.59)
2 - Classified Salaries	0.00	71,775.00	(71,775.00)
3 - Employee Benefits	3,152.00	27,003.71	(23,851.71)
4 - Books and Supplies	0.00	155,842.85	(155,842.85)
5 - Services	0.00	181,684.55	(181,684.55)
4475 - School Donations & Fundraisers	9,227.00	536,179.70	(526,952.70)
4 - Books and Supplies	0.00	1,172.38	(1,172.38)
5 - Services	0.00	8,955.10	(8,955.10)
4477 - Community Foundation of SC	0.00	10,127.48	(10,127.48)
1 - Certificated Salaries	21,479.00	12,822.59	8,656.41
3 - Employee Benefits	10,846.00	5,189.42	5,656.58
4478 - MAIA Foundation	32,325.00	18,012.01	14,312.99
1 - Certificated Salaries	0.00	422.00	(422.00)
3 - Employee Benefits	0.00	65.22	(65.22)
5 - Services	0.00	25.00	(25.00)
4482 - UCSC Mini Grants	0.00	512.22	(512.22)
1 - Certificated Salaries	130,158.00	125,151.96	5,006.04
3 - Employee Benefits	45,932.00	42,557.93	3,374.07
4483 - UCSC New Teacher Center	176,090.00	167,709.89	8,380.11
1 - Certificated Salaries	0.00	136,010.05	(136,010.05)
3 - Employee Benefits	0.00	62,649.74	(62,649.74)
4484 - UCSC Teacher Program (Master)	0.00	198,659.79	(198,659.79)
1 - Certificated Salaries	0.00	26,883.46	(26,883.46)
2 - Classified Salaries	0.00	12,427.58	(12,427.58)
3 - Employee Benefits	0.00	6,027.31	(6,027.31)
4 - Books and Supplies	0.00	5,829.18	(5,829.18)
5 - Services	0.00	195.19	(195.19)
4485 - First Five Santa Cruz Co TOL	0.00	51,362.72	(51,362.72)
1 - Certificated Salaries	193,024.00	195,110.94	(2,086.94)
3 - Employee Benefits	95,076.00	90,398.35	
4487 - COE New Teacher Project	288,100.00	285,509.29	2,590.71
1 - Certificated Salaries	15,966.00	15,631.83	334.17
3 - Employee Benefits	3,078.00	3,265.78	(187.78)
4 - Books and Supplies	0.00	15,496.16	(15,496.16)
5 - Services	0.00	510.00	(510.00)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Local Grants and Entitlements

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
4489 - SCCOE - ROP	19,044.00	34,903.77	(15,859.77)
4 - Books and Supplies	0.00	1,000.00	(1,000.00)
4494 - WHS Health Academy	0.00	1,000.00	(1,000.00)
1 - Certificated Salaries	35,064.00	31,339.88	3,724.12
2 - Classified Salaries	14,326.00	15,549.18	(1,223.18)
3 - Employee Benefits	30,216.00	27,886.02	2,329.98
4 - Books and Supplies	1,569.00	10,155.94	(8,586.94)
5 - Services	4,687.00	5,018.39	(331.39)
7 - Other Outgo	2,404.00	2,311.69	92.31
4495 - First Five Monterey County	88,266.00	92,261.10	(3,995.10)
Expense	754,333.00	2,214,279.98	(1,459,946.98)
01 - General Fund	0.00	0.00	0.00

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Restricted Maintenance

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
8 - Revenue	107,330.00	104,429.70	2,900.30
7800 - Restricted Maintenance	107,330.00	104,429.70	2,900.30
8 - Revenue	2,744,135.00	2,766,528.66	(22,393.66)
7810 - Maintenance	2,744,135.00	2,766,528.66	(22,393.66)
8 - Revenue	137,490.00	145,285.48	(7,795.48)
7813 - Maintenance for Phones	137,490.00	145,285.48	(7,795.48)
8 - Revenue	376,510.00	297,755.67	78,754.33
7819 - Infrastructure	376,510.00	297,755.67	78,754.33
8 - Revenue	138,001.00		22,298.67
7823 - Maintenance Assistance Restricted	138,001.00	115,702.33	22,298.67
8 - Revenue	71,611.00	65,214.57	6,396.43
7824 - Underground Utility Serv Restricted	71,611.00	65,214.57	6,396.43
8 - Revenue	601,040.00	544,615.96	56,424.04
7825 - Custodial Building Maint Restricted	601,040.00	544,615.96	56,424.04
8 - Revenue	70,000.00	70,000.00	0.00
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	70,000.00	0.00
8 - Revenue	118,058.00	109,599.98	8,458.02
7827 - Energy Education	118,058.00	109,599.98	8,458.02
Income	4,364,175.00	4,219,132.35	145,042.65
7 - Other Outgo	107,330.00	104,429.70	2,900.30
7800 - Restricted Maintenance	107,330.00	104,429.70	2,900.30
2 - Classified Salaries	946,870.00	885,875.30	60,994.70
3 - Employee Benefits	751,987.00	706,602.86	45,384.14
4 - Books and Supplies	489,992.00	627,018.09	(137,026.09)
5 - Services	555,286.00	547,032.41	8,253.59
7810 - Maintenance	2,744,135.00	2,766,528.66	(22,393.66)
2 - Classified Salaries	55,548.00	51,368.00	4,180.00
3 - Employee Benefits	39,442.00	37,775.68	1,666.32
4 - Books and Supplies	2,000.00	2,887.37	(887.37)
5 - Services	40,500.00	53,254.43	(12,754.43)
7813 - Maintenance for Phones	137,490.00	145,285.48	(7,795.48)
4 - Books and Supplies	179,333.00	89,699.28	89,633.72
5 - Services	197,177.00	208,056.39	(10,879.39)
7819 - Infrastructure	376,510.00	297,755.67	78,754.33
2 - Classified Salaries	80,479.00	64,308.49	16,170.51
3 - Employee Benefits	57,522.00	51,393.84	6,128.16
7823 - Maintenance Assistance Restricted	138,001.00	115,702.33	22,298.67
2 - Classified Salaries	39,139.00	32,789.51	6,349.49
3 - Employee Benefits	32,472.00	32,425.06	46.94
7824 - Underground Utility Serv Restricted	71,611.00	65,214.57	6,396.43
2 - Classified Salaries	315,267.00	278,837.27	36,429.73
3 - Employee Benefits	285,773.00	265,778.69	19,994.31
7825 - Custodial Building Maint Restricted	601,040.00	544,615.96	56,424.04
5 - Services	70,000.00	70,000.00	0.00
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	70,000.00	0.00
2 - Classified Salaries	72,563.00	66,585.00	5,978.00
3 - Employee Benefits	35,895.00	33,414.98	2,480.02
5 - Services	9,600.00	9,600.00	0.00
7827 - Energy Education	118,058.00	109,599.98	8,458.02
Expense	4,364,175.00	4,219,132.35	145,042.65

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Restricted Maintenance

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund	0.00	0.00	(0.00)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Community Day School

	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
01 - General Fund			
8 - Revenue	660,172.00	658,679.34	1,492.66
1212 - New School - CDS	660,172.00	658,679.34	1,492.66
Income	660,172.00	658,679.34	1,492.66
1 - Certificated Salaries	285,262.00	278,834.54	6,427.46
2 - Classified Salaries	75,109.00	77,559.08	(2,450.08)
3 - Employee Benefits	207,433.00	208,085.87	(652.87)
4 - Books and Supplies	16,100.00	27,508.78	(11,408.78)
5 - Services	76,268.00	66,691.07	9,576.93
1212 - New School - CDS	660,172.00	658,679.34	1,492.66
Expense	660,172.00	658,679.34	1,492.66
01 - General Fund	0.00	0.00	0.00

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

09 - Charter Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
9703 - Class Size Reduction Charter	533,358.00	541,926.00	(8,568.00)
9710 - Lottery Unrestricted (Charter Schls)	181,352.00	194,287.10	(12,935.10)
9711 - Charter Lottery Restrict. 04-05	43,875.00	47,539.88	(3,664.88)
9721 - Charter Categorical Flexibility	63,250.00	63,250.00	0.00
9731 - Alianza Block Grant	4,010,107.00	3,832,779.71	177,327.29
9738 - Linscott Block Grant	1,512,730.00	1,478,560.58	34,169.42
9748 - Pacific Coast Charter	1,624,567.00	1,617,193.93	7,373.07
9750 - Academic Vocational Block Grant	651,495.00	629,776.83	21,718.17
9751 - Watsonville Charter School of Arts BG	1,579,863.00	1,510,883.50	68,979.50
Income	10,200,597.00	9,916,197.53	284,399.47
9703 - Class Size Reduction Charter	533,358.00	541,926.00	(8,568.00)
9710 - Lottery Unrestricted (Charter Schls)	181,352.00	215,906.75	(34,554.75)
9711 - Charter Lottery Restrict. 04-05	43,875.00	64,730.86	(20,855.86)
9720 - Governors Performance Award	0.00	858.93	(858.93)
9721 - Charter Categorical Flexibility	63,250.00	133,039.00	(69,789.00)
9731 - Alianza Block Grant	4,193,031.00	4,455,438.27	(262,407.27)
9738 - Linscott Block Grant	1,586,733.00	1,533,798.12	52,934.88
9748 - Pacific Coast Charter	1,628,600.00	1,597,334.78	31,265.22
9750 - Academic Vocational Block Grant	651,495.00	630,348.08	21,146.92
9751 - Watsonville Charter School of Arts BG	1,598,923.00	1,654,676.99	(55,753.99)
9785 - Charter School Admin	0.00	0.32	(0.32)
Expense	10,480,617.00	10,828,058.10	(347,441.10)
09 - Charter Fund	(280,020.00)	(911,860.57)	631,840.57

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

11 - Adult Education Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
9900 - AE General Fund	1,135,068.00	749,656.39	385,411.61
9902 - AE Distance 5% Project	26,545.00	21,871.63	4,673.37
9904 - Adult Ed GED Testing	25,000.00	20,719.00	4,281.00
9905 - AE Drivers Training	31,957.00	33,253.12	(1,296.12)
9906 - AE Fees Support	25,000.00	36,627.50	(11,627.50)
9910 - AE EL Civics Civic Partnership	15,063.00	16,118.40	(1,055.40)
9914 - AE 231 ASE	22,137.00	23,593.55	(1,456.55)
9915 - AE 231 - ESL	96,090.00	102,452.04	(6,362.04)
9930 - AE Adults in Correctional Fac	156,695.00	155,280.64	1,414.36
9931 - Adult Ed CBET (new prgm 1829)	230,635.00	230,630.00	5.00
9937 - Adult Ed Community Foundation Grant	0.00	5,000.00	(5,000.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	3,475.90	(3,475.90)
9939 - AE Watsonville Co-Op Preschool Fees	57,806.00	59,568.99	(1,762.99)
9940 - AE El Jardin Co-Op Preschool Donations	0.00	1,564.66	(1,564.66)
9941 - AE El Jardin Co-Op Preschool Fees	53,424.00	60,506.09	(7,082.09)
9942 - AE Together in the Park - Parent Ed	0.00	3,630.89	(3,630.89)
9944 - Adult Ed First Five Grant	0.00	8,437.36	(8,437.36)
9945 - Adult Ed Donations Account	0.00	200.00	(200.00)
9948 - Lottery AE Unrestricted	101,160.00	101,160.00	0.00
Income	1,976,580.00	1,633,746.16	342,833.84
9900 - AE General Fund	1,394,964.00	1,517,045.17	(122,081.17)
9902 - AE Distance 5% Project	26,545.00	21,871.63	4,673.37
9904 - Adult Ed GED Testing	25,000.00	14,601.76	10,398.24
9905 - AE Drivers Training	31,957.00	41,623.61	(9,666.61)
9906 - AE Fees Support	25,000.00	36,242.66	(11,242.66)
9910 - AE EL Civics Civic Partnership	15,063.00	16,118.40	(1,055.40)
9914 - AE 231 ASE	22,137.00	23,593.55	(1,456.55)
9915 - AE 231 - ESL	96,090.00	102,452.04	(6,362.04)
9930 - AE Adults in Correctional Fac	156,695.00	155,280.64	1,414.36
9931 - Adult Ed CBET (new prgm 1829)	230,635.00	231,229.81	(594.81)
9937 - Adult Ed Community Foundation Grant	0.00	5,000.00	(5,000.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	3,475.90	(3,475.90)
9939 - AE Watsonville Co-Op Preschool Fees	57,806.00	59,568.99	(1,762.99)
9940 - AE El Jardin Co-Op Preschool Donations	0.00	1,564.66	(1,564.66)
9941 - AE El Jardin Co-Op Preschool Fees	53,424.00	60,506.09	(7,082.09)
9942 - AE Together in the Park - Parent Ed	0.00	3,630.89	(3,630.89)
9944 - Adult Ed First Five Grant	0.00	8,437.36	(8,437.36)
9945 - Adult Ed Donations Account	0.00	200.00	(200.00)
9948 - Lottery AE Unrestricted	101,160.00	101,160.00	0.00
Expense	2,236,476.00	2,403,603.16	(167,127.16)
11 - Adult Education Fund	(259,896.00)	(769,857.00)	509,961.00

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
1723 - Cal Safe (was fund 12)	142,000.00	134,895.50	7,104.50
9300 - PA20 Migrant Head Start	0.00	32,829.92	(32,829.92)
9301 - Migrant Head Start	6,031,888.00	6,325,514.39	(293,626.39)
9302 - MHS Donations	0.00	0.00	0.00
9303 - State Preschool CPRE	1,862,161.00	1,863,981.81	(1,820.81)
9304 - General CCTR	33,692.00	39,644.09	(5,952.09)
9306 - Migrant Child Care CMIG	495,354.00	540,254.52	(44,900.52)
9307 - Migrant Child Care CMSS	62,588.00	77,659.56	(15,071.56)
9311 - Child Development Reserve	0.00	(6,324.59)	6,324.59
9316 - Pre K & Family Literacy	24,853.00	24,119.15	733.85
9317 - Pre K & Family Literacy Support	17,500.00	17,513.45	(13.45)
9318 - Raising A Reader	94,860.00	223,310.00	(128,450.00)
9319 - Raising a Reader Fee for Service	0.00	7,287.74	(7,287.74)
9320 - Early Head Start	0.00	9,723.38	(9,723.38)
9321 - RAR Assessment IGD	0.00	0.00	0.00
9322 - RAR Community Foundation	0.00	7,538.41	(7,538.41)
9323 - CPRE Fee for Service	0.00	8,400.00	(8,400.00)
9324 - CCTR FCCH	467,003.00	422,479.47	44,523.53
9329 - CD Repair & Renovation CRPM-9136	0.00	17,009.23	(17,009.23)
9330 - ARRA Quality Repair & Renovation CRPM-9136	0.00	376.48	(376.48)
Income	9,231,899.00	9,746,212.51	(514,313.51)
1723 - Cal Safe (was fund 12)	142,000.00	134,895.50	7,104.50
9300 - PA20 Migrant Head Start	0.00	32,829.92	(32,829.92)
9301 - Migrant Head Start	6,031,888.00	6,325,514.39	(293,626.39)
9303 - State Preschool CPRE	1,862,161.00	1,863,981.81	(1,820.81)
9304 - General CCTR	33,692.00	39,644.09	(5,952.09)
9306 - Migrant Child Care CMIG	495,354.00	540,254.52	(44,900.52)
9307 - Migrant Child Care CMSS	62,588.00	77,659.56	(15,071.56)
9308 - Child Development Donations	0.00	387.40	(387.40)
9316 - Pre K & Family Literacy	24,853.00	24,119.15	733.85
9317 - Pre K & Family Literacy Support	17,500.00	17,513.45	(13.45)
9318 - Raising A Reader	94,860.00	223,310.00	(128,450.00)
9319 - Raising a Reader Fee for Service	0.00	7,287.74	(7,287.74)
9320 - Early Head Start	0.00	9,723.38	(9,723.38)
9322 - RAR Community Foundation	0.00	7,538.41	(7,538.41)
9323 - CPRE Fee for Service	0.00	8,400.00	(8,400.00)
9324 - CCTR FCCH	467,003.00	422,479.47	44,523.53
9329 - CD Repair & Renovation CRPM-9136	0.00	17,009.23	(17,009.23)
9330 - ARRA Quality Repair & Renovation CRPM-9136	0.00	376.48	(376.48)
Expense	9,231,899.00	9,752,924.50	(521,025.50)
12 - Child Development Fund	0.00	(6,711.99)	6,711.99

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

13 - Cafeteria Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
9400 - Food Service	8,986,000.00	8,493,003.39	492,996.61
9402 - Fresh Fruit & Vegetable Program	423,066.00	443,598.03	(20,532.03)
Income	9,409,066.00	8,936,601.42	472,464.58
9400 - Food Service	9,284,136.00	8,607,831.90	676,304.10
9402 - Fresh Fruit & Vegetable Program	423,066.00	443,598.03	(20,532.03)
9404 - Got Breakfast?	0.00	2,419.13	(2,419.13)
Expense	9,707,202.00	9,053,849.06	653,352.94
13 - Cafeteria Fund	(298,136.00)	(117,247.64)	(180,888.36)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

14 - Deferred Maintenance Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
9000 - Deferred Maint Fund Control Program	8,500.00	7,370.78	1,129.22
Income	8,500.00	7,370.78	1,129.22
8824 - Aptos High School Mod 57-24	0.00	665.42	(665.42)
9011 - Roofing	444,000.00	0.00	444,000.00
9012 - Flooring	0.00	64,266.90	(64,266.90)
9013 - Communications Systems	205,000.00	0.00	205,000.00
9014 - Paving and Drainage Improvements	0.00	21,129.61	(21,129.61)
9015 - Asphalt and Concrete Improvement	18,000.00	48,508.35	(30,508.35)
9017 - Plumbing	204,000.00	25,545.00	178,455.00
9018 - Heating & Air Conditioning	52,000.00	48,103.74	3,896.26
9020 - Water Tanks	488,000.00	77,451.00	410,549.00
9023 - Other Deferred Maintenance Projects	221,000.00	486,189.99	(265,189.99)
9024 - Septic	182,000.00	0.00	182,000.00
9025 - Electrical	148,000.00	8,278.94	139,721.06
9026 - AHS Field	0.00	50,265.00	(50,265.00)
Expense	1,962,000.00	830,403.95	1,131,596.05
14 - Deferred Maintenance Fund	(1,953,500.00)	(823,033.17)	(1,130,466.83)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
0000 - Undesignated	0.00	79,395,735.44	(79,395,735.44)
Income	0.00	79,395,735.44	(79,395,735.44)
0000 - Undesignated	0.00	511,550.88	(511,550.88)
8100 - AHS Freedom Blvd Field Upgrade	1,000,000.00	98,257.75	901,742.25
8101 - AHS Water Tank Replacement	2,200,000.00	45,603.55	2,154,396.45
8102 - AHS Bleachers	800,000.00	428,869.25	371,130.75
8107 - AHS Solar	1,691,022.00	0.00	1,691,022.00
8110 - AJHS New Gymnasium	781,660.00	0.00	781,660.00
8120 - Bradley Modernization	1,829,828.00	0.00	1,829,828.00
8121 - Bradley Playground Structures	322,880.00	0.00	322,880.00
8124 - Bradley ES Solar	3,585,924.00	0.00	3,585,924.00
8130 - Mar Vista Library Reconfiguration	53,634.00	0.00	53,634.00
8131 - Mar Vista multi Reconfiguration	133,910.00	0.00	133,910.00
8132 - Mar Vista Admin Reconfiguration	30,674.00	0.00	30,674.00
8134 - Mar Vista New Multipurpose	144,870.00	0.00	144,870.00
8140 - Rio Del Mar modernization	374,058.00	0.00	374,058.00
8150 - Valencia Modernization	1,762,092.00	0.00	1,762,092.00
8160 - Renaissance HS New Well	280,000.00	60,290.00	219,710.00
8300 - PVHS Upper 9 Playfields	453,070.00	35,000.00	418,070.00
8301 - PV High New Auditorium	453,780.00	0.00	453,780.00
8304 - PVHS Solar	5,025,050.00	0.00	5,025,050.00
8310 - CCMS Modernization	205,068.00	0.00	205,068.00
8332 - RHMS Gym Modernization	134,214.00	0.00	134,214.00
8333 - RHMS Kitchen Expansion	73,614.00	0.00	73,614.00
8337 - RHMS Solar	2,854,348.00	0.00	2,854,348.00
8341 - Amesti Playground Structures	300,538.00	500.00	300,038.00
8342 - Amesti Relocatables	0.00	3,600.00	(3,600.00)
8360 - Calabasas Modernization	369,952.00	0.00	369,952.00
8361 - Calabasas Playground Structures	173,528.00	4,340.00	169,188.00
8370 - Freedom Modernization	396,276.00	0.00	396,276.00
8372 - Freedom Playground Structures	173,732.00	500.00	173,232.00
8381 - HA Hyde Playground Structures	171,736.00	500.00	171,236.00
8391 - Radcliff Playground Structures	171,748.00	500.00	171,248.00
8401 - Starlight Playground Structures	0.00	500.00	(500.00)
8500 - WHS C&E Modernization	586,130.00	0.00	586,130.00
8505 - WHS Classroom Addition	1,158,882.00	0.00	1,158,882.00
8510 - PMS Modernization	321,380.00	0.00	321,380.00
8520 - EAHall A Wing Modernization	647,252.00	0.00	647,252.00
8521 - EAHall Cafeteria Modernization	190,530.00	0.00	190,530.00
8523 - EAHall Track & Field Replacement	7,947,992.00	0.00	7,947,992.00
8524 - EAHall Relocatable Replacement	764,402.00	0.00	764,402.00
8531 - Hall District Playground Structures	300,542.00	0.00	300,542.00
8541 - MacQuiddy Playground Structures	644,018.00	0.00	644,018.00
8551 - Ohlone Playground Structures	236,140.00	0.00	236,140.00
8560 - Mintie White AWing Modernization	1,279,504.00	0.00	1,279,504.00
8599 - COPS/Lease Purchase Payoff	0.00	2,628,228.90	(2,628,228.90)
8998 - Technology Endowment	500,000.00	0.00	500,000.00
8999 - Deferred Maintenance Endowment	1,500,000.00	0.00	1,500,000.00
Expense	42,023,978.00	3,818,240.33	38,205,737.67
21 - Building Fund (Bond Proceeds Only)	(42,023,978.00)	75,577,495.11	(117,601,473.11)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

25 - Capital Facilities fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
9291 - Portable Housing	387,510.00	540,549.02	(153,039.02)
9293 - Redevelopment Fees	210,000.00	115,380.68	94,619.32
Income	597,510.00	655,929.70	(58,419.70)
9288 - Misc. Capital Facilities Costs	0.00	1,480.21	(1,480.21)
9291 - Portable Housing	415,224.00	434,476.94	(19,252.94)
Expense	415,224.00	435,957.15	(20,733.15)
25 - Capital Facilities fund	182,286.00	219,972.55	(37,686.55)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
 Miscellaneous Funds

35 - SB 50 Growth			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
0000 - Undesignated	0.00	27,588.93	(27,588.93)
Income	0.00	27,588.93	(27,588.93)
8006 - PV High Growth-Work Center 50-07	0.00	69,028.94	(69,028.94)
8007 - PV High Growth Reconstruction	0.00	(3,712.75)	3,712.75
Expense	0.00	65,316.19	(65,316.19)
35 - SB 50 Growth	0.00	(37,727.26)	37,727.26

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

67 - Self-Insurance Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
0000 - Undesignated	65,000.00	61,408.55	3,591.45
9621 - Medical Insurance	36,152,969.00	35,715,970.75	436,998.25
9622 - Dental/Vision Insurance	3,492,118.00	3,222,495.69	269,622.31
9623 - Workers Compensation	1,354,905.00	1,095,598.83	259,306.17
Income	41,064,992.00	40,095,473.82	969,518.18
9620 - Self-Insurance Administration	200,969.00	190,539.04	10,429.96
9621 - Medical Insurance	36,017,000.00	36,891,850.28	(874,850.28)
9622 - Dental/Vision Insurance	3,492,118.00	3,155,194.27	336,923.73
9623 - Workers Compensation	1,304,905.00	1,587,351.95	(282,446.95)
9624 - District Safety & Training	50,000.00	36,130.50	13,869.50
Expense	41,064,992.00	41,861,066.04	(796,074.04)
67 - Self-Insurance Fund	0.00	(1,765,592.22)	1,765,592.22

Miscellaneous Funds

71 - Retiree Benefit Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
9601 - Retirees Benefits	3,925,892.00	4,607,145.77	(681,253.77)
Income	3,925,892.00	4,607,145.77	(681,253.77)
9601 - Retirees Benefits	3,925,892.00	4,458,681.50	(532,789.50)
Expense	3,925,892.00	4,458,681.50	(532,789.50)
71 - Retiree Benefit Fund	0.00	148,464.27	(148,464.27)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

73 - Foundation Trust Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
9800 - Trust and Agency	100,000.00	2,391.12	97,608.88
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	125.56	(125.56)
9802 - Catherine Rogers Memorial Scholarship	0.00	879.11	(879.11)
9803 - Catherine Rogers Math Scholarship	0.00	61.95	(61.95)
9804 - John Lee Memorial Scholarship	0.00	22.60	(22.60)
9805 - Curtis Higgins Memorial Scholarship	0.00	27.38	(27.38)
9806 - Betsy Woolpert Scholarship	0.00	30.15	(30.15)
9807 - Chinese Community Scholarship	0.00	71.02	(71.02)
9808 - Charles H. Wait Scholarship	0.00	86,601.47	(86,601.47)
9809 - Iris & J.Arthur Rogers Industrial Tech.	0.00	24.77	(24.77)
9810 - Eddie Pepac Scholarship	0.00	4.72	(4.72)
9811 - T.S. MacQuiddy Scholarship	0.00	85.29	(85.29)
9812 - Lori Matusich Memorial Scholarship	0.00	1,683.37	(1,683.37)
9813 - Myra Harris Scholarship	0.00	2.44	(2.44)
9814 - Thomas Knego Memorial Scholarship	0.00	12.29	(12.29)
9815 - Kathryn E. Wait Scholarship	0.00	50,678.42	(50,678.42)
9816 - Norma S. Kirkland Scholarship	0.00	560.59	(560.59)
9817 - George G. Radcliff Scholarship	0.00	1,649.25	(1,649.25)
9818 - Bob Sheetz Memorial Scholarship	0.00	11.24	(11.24)
9819 - WHS Faculty Memorial Scholarship	0.00	455.26	(455.26)
9821 - Kevin Atkins Music Scholarship	0.00	(1,625.00)	1,625.00
9822 - Lois Hick Hastie Memorial Scholarship	0.00	1,422.25	(1,422.25)
9824 - Pam Gonsalves Scholarship	0.00	13.79	(13.79)
9825 - Turner Scholarship	0.00	111.86	(111.86)
9827 - Charles Dick Memorial	0.00	953.01	(953.01)
9828 - Corwan Mahle Scholarship	0.00	16.43	(16.43)
9829 - Asota Scholarship	0.00	1.05	(1.05)
9830 - PVCHT (PV Community Health Trust)	0.00	1.79	(1.79)
9831 - Donald Grunsky Trust	0.00	616.84	(616.84)
9832 - Chuck Lucas Scholarship	0.00	5.96	(5.96)
9833 - Steve Thompson Memorial	0.00	13,832.77	(13,832.77)
9897 - Rebele Scholarship	0.00	5,007.27	(5,007.27)
9898 - Advisory Board One Time Clear	0.00	6,202.41	(6,202.41)
Income	100,000.00	171,938.43	(71,938.43)
9800 - Trust and Agency	100,000.00	197,363.00	(97,363.00)
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	(500.00)	500.00
9806 - Betsy Woolpert Scholarship	0.00	(125.00)	125.00
9808 - Charles H. Wait Scholarship	0.00	(10,500.00)	10,500.00
9812 - Lori Matusich Memorial Scholarship	0.00	1,125.00	(1,125.00)
9815 - Kathryn E. Wait Scholarship	0.00	(9,000.00)	9,000.00
9816 - Norma S. Kirkland Scholarship	0.00	375.00	(375.00)
9817 - George G. Radcliff Scholarship	0.00	(1,000.00)	1,000.00
9818 - Bob Sheetz Memorial Scholarship	0.00	262.50	(262.50)
9822 - Lois Hick Hastie Memorial Scholarship	0.00	(500.00)	500.00
9827 - Charles Dick Memorial	0.00	(1,000.00)	1,000.00
9830 - PVCHT (PV Community Health Trust)	0.00	(1,000.00)	1,000.00
9898 - Advisory Board One Time Clear	0.00	4,500.00	(4,500.00)
Expense	100,000.00	180,000.50	(80,000.50)
73 - Foundation Trust Fund	0.00	(8,062.07)	8,062.07

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

09 - Charter Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	533,358.00	541,926.00	(8,568.00)
9703 - Class Size Reduction Charter	533,358.00	541,926.00	(8,568.00)
8 - Revenue	181,352.00	194,287.10	(12,935.10)
9710 - Lottery Unrestricted (Charter Schls)	181,352.00	194,287.10	(12,935.10)
8 - Revenue	43,875.00	47,539.88	(3,664.88)
9711 - Charter Lottery Restrict. 04-05	43,875.00	47,539.88	(3,664.88)
8 - Revenue	63,250.00	63,250.00	0.00
9721 - Charter Categorical Flexibility	63,250.00	63,250.00	0.00
8 - Revenue	4,010,107.00	3,832,779.71	177,327.29
9731 - Alianza Block Grant	4,010,107.00	3,832,779.71	177,327.29
8 - Revenue	1,512,730.00	1,478,560.58	34,169.42
9738 - Linscott Block Grant	1,512,730.00	1,478,560.58	34,169.42
8 - Revenue	1,624,567.00	1,617,193.93	7,373.07
9748 - Pacific Coast Charter	1,624,567.00	1,617,193.93	7,373.07
8 - Revenue	651,495.00	629,776.83	21,718.17
9750 - Academic Vocational Block Grant	651,495.00	629,776.83	21,718.17
8 - Revenue	1,579,863.00	1,510,883.50	68,979.50
9751 - Watsonville Charter School of Arts BG	1,579,863.00	1,510,883.50	68,979.50
Income	10,200,597.00	9,916,197.53	284,399.47
1 - Certificated Salaries	378,458.00	393,086.98	(14,628.98)
3 - Employee Benefits	154,900.00	148,839.02	6,060.98
9703 - Class Size Reduction Charter	533,358.00	541,926.00	(8,568.00)
2 - Classified Salaries	28,110.00	23,931.03	4,178.97
3 - Employee Benefits	39,366.00	30,790.46	8,575.54
4 - Books and Supplies	37,318.00	115,937.24	(78,619.24)
5 - Services	76,558.00	45,248.02	31,309.98
9710 - Lottery Unrestricted (Charter Schls)	181,352.00	215,906.75	(34,554.75)
4 - Books and Supplies	43,875.00	64,730.86	(20,855.86)
9711 - Charter Lottery Restrict. 04-05	43,875.00	64,730.86	(20,855.86)
5 - Services	0.00	858.93	(858.93)
9720 - Governors Performance Award	0.00	858.93	(858.93)
1 - Certificated Salaries	25,600.00	36,009.72	(10,409.72)
2 - Classified Salaries	0.00	6,280.00	(6,280.00)
3 - Employee Benefits	4,503.00	7,438.24	(2,935.24)
4 - Books and Supplies	26,502.00	70,473.12	(43,971.12)
5 - Services	5,166.00	9,504.49	(4,338.49)
7 - Other Outgo	1,479.00		(1,854.43)
9721 - Charter Categorical Flexibility	63,250.00	133,039.00	(69,789.00)
1 - Certificated Salaries	1,690,199.00	1,731,869.26	(41,670.26)
2 - Classified Salaries	245,305.00	268,868.30	(23,563.30)
3 - Employee Benefits	1,003,578.00	938,407.64	65,170.36
4 - Books and Supplies	0.00	194,291.86	(194,291.86)
5 - Services	1,253,949.00	1,322,001.21	(68,052.21)
9731 - Alianza Block Grant	4,193,031.00	4,455,438.27	(262,407.27)
1 - Certificated Salaries	746,213.00	707,664.98	38,548.02
2 - Classified Salaries	158,796.00	183,498.98	(24,702.98)
3 - Employee Benefits	381,609.00	373,312.22	8,296.78
4 - Books and Supplies	2,500.00	9,298.69	(6,798.69)
5 - Services	297,615.00	260,023.25	37,591.75
9738 - Linscott Block Grant	1,586,733.00	1,533,798.12	52,934.88
1 - Certificated Salaries	734,334.00	720,412.91	13,921.09

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

09 - Charter Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
2 - Classified Salaries	89,699.00	91,148.57	(1,449.57)
3 - Employee Benefits	410,740.00	386,482.79	24,257.21
4 - Books and Supplies	0.00	1,899.23	(1,899.23)
5 - Services	393,827.00	397,391.28	(3,564.28)
9748 - Pacific Coast Charter	1,628,600.00	1,597,334.78	31,265.22
1 - Certificated Salaries	337,737.00	332,476.29	5,260.71
2 - Classified Salaries	42,021.00	41,120.03	900.97
3 - Employee Benefits	168,101.00	150,922.37	17,178.63
5 - Services	103,636.00	105,829.39	(2,193.39)
9750 - Academic Vocational Block Grant	651,495.00	630,348.08	21,146.92
1 - Certificated Salaries	710,973.00	719,648.76	(8,675.76)
2 - Classified Salaries	69,915.00	82,304.51	(12,389.51)
3 - Employee Benefits	364,929.00	372,711.14	(7,782.14)
4 - Books and Supplies	97,950.00	100,390.07	(2,440.07)
5 - Services	355,156.00	379,622.51	(24,466.51)
9751 - Watsonville Charter School of Arts BG	1,598,923.00	1,654,676.99	(55,753.99)
1 - Certificated Salaries	32,089.00	30,987.61	1,101.39
3 - Employee Benefits	5,928.00	5,396.64	531.36
5 - Services	(38,017.00)	(36,383.93)	(1,633.07)
9785 - Charter School Admin	0.00	0.32	(0.32)
Expense	10,480,617.00	10,828,058.10	(347,441.10)
09 - Charter Fund	(280,020.00)	(911,860.57)	631,840.57

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

11 - Adult Education Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	1,135,068.00	749,656.39	385,411.61
9900 - AE General Fund	1,135,068.00	749,656.39	385,411.61
8 - Revenue	26,545.00	21,871.63	4,673.37
9902 - AE Distance 5% Project	26,545.00	21,871.63	4,673.37
8 - Revenue	25,000.00	20,719.00	4,281.00
9904 - Adult Ed GED Testing	25,000.00	20,719.00	4,281.00
8 - Revenue	31,957.00	33,253.12	(1,296.12)
9905 - AE Drivers Training	31,957.00	33,253.12	(1,296.12)
8 - Revenue	25,000.00	36,627.50	(11,627.50)
9906 - AE Fees Support	25,000.00	36,627.50	(11,627.50)
8 - Revenue	15,063.00	16,118.40	(1,055.40)
9910 - AE EL Civics Civic Partnership	15,063.00	16,118.40	(1,055.40)
8 - Revenue	22,137.00	23,593.55	(1,456.55)
9914 - AE 231 ASE	22,137.00	23,593.55	(1,456.55)
8 - Revenue	96,090.00	102,452.04	(6,362.04)
9915 - AE 231 - ESL	96,090.00	102,452.04	(6,362.04)
8 - Revenue	156,695.00	155,280.64	1,414.36
9930 - AE Adults in Correctional Fac	156,695.00	155,280.64	1,414.36
8 - Revenue	230,635.00	230,630.00	5.00
9931 - Adult Ed CBET (new prgm 1829)	230,635.00	230,630.00	5.00
8 - Revenue	0.00	5,000.00	(5,000.00)
9937 - Adult Ed Community Foundation Grant	0.00	5,000.00	(5,000.00)
8 - Revenue	0.00	3,475.90	(3,475.90)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	3,475.90	(3,475.90)
8 - Revenue	57,806.00	59,568.99	(1,762.99)
9939 - AE Watsonville Co-Op Preschool Fees	57,806.00	59,568.99	(1,762.99)
8 - Revenue	0.00	1,564.66	(1,564.66)
9940 - AE El Jardin Co-Op Preschool Donations	0.00	1,564.66	(1,564.66)
8 - Revenue	53,424.00	60,506.09	(7,082.09)
9941 - AE El Jardin Co-Op Preschool Fees	53,424.00	60,506.09	(7,082.09)
8 - Revenue	0.00	3,630.89	(3,630.89)
9942 - AE Together in the Park - Parent Ed	0.00	3,630.89	(3,630.89)
8 - Revenue	0.00	8,437.36	(8,437.36)
9944 - Adult Ed First Five Grant	0.00	8,437.36	(8,437.36)
8 - Revenue	0.00	200.00	(200.00)
9945 - Adult Ed Donations Account	0.00	200.00	(200.00)
8 - Revenue	101,160.00	101,160.00	0.00
9948 - Lottery AE Unrestricted	101,160.00	101,160.00	0.00
Income	1,976,580.00	1,633,746.16	342,833.84
1 - Certificated Salaries	498,375.00	547,753.12	(49,378.12)
2 - Classified Salaries		276,610.61	(28,289.61)
3 - Employee Benefits	426,921.00	451,936.89	(25,015.89)
4 - Books and Supplies	24,500.00	37,857.14	(13,357.14)
5 - Services	160,408.00	164,971.80	(4,563.80)
7 - Other Outgo	36,439.00	37,915.61	(1,476.61)
9900 - AE General Fund	1,394,964.00	1,517,045.17	(122,081.17)
1 - Certificated Salaries	21,989.00	17,783.22	4,205.78

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

11 - Adult Education Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
2 - Classified Salaries	0.00	787.88	(787.88)
3 - Employee Benefits	3,833.00	2,752.51	1,080.49
7 - Other Outgo	723.00	548.02	174.98
9902 - AE Distance 5% Project	26,545.00	21,871.63	4,673.37
2 - Classified Salaries	4,505.00	0.00	4,505.00
3 - Employee Benefits	3,805.00	0.00	3,805.00
5 - Services	16,009.00	14,235.90	1,773.10
7 - Other Outgo	681.00	365.86	315.14
9904 - Adult Ed GED Testing	25,000.00	14,601.76	10,398.24
1 - Certificated Salaries	20,500.00	27,868.88	(7,368.88)
3 - Employee Benefits	3,573.00	2,925.05	647.95
4 - Books and Supplies	7,014.00	9,786.76	(2,772.76)
7 - Other Outgo	870.00	1,042.92	(172.92)
9905 - AE Drivers Training	31,957.00	41,623.61	(9,666.61)
1 - Certificated Salaries	20,159.00	11,639.55	8,519.45
2 - Classified Salaries	0.00	19,637.28	(19,637.28)
3 - Employee Benefits	3,514.00	4,208.31	(694.31)
4 - Books and Supplies	646.00	624.42	21.58
5 - Services	0.00	(775.00)	775.00
7 - Other Outgo	681.00	908.10	(227.10)
9906 - AE Fees Support	25,000.00	36,242.66	(11,242.66)
1 - Certificated Salaries	1,833.00	0.00	1,833.00
2 - Classified Salaries	6,361.00	8,904.54	(2,543.54)
3 - Employee Benefits	4,801.00	6,410.86	(1,609.86)
4 - Books and Supplies	2,068.00	803.00	1,265.00
9910 - AE EL Civics Civic Partnership	15,063.00	16,118.40	(1,055.40)
1 - Certificated Salaries	8,097.00	8,784.97	(687.97)
2 - Classified Salaries	3,604.00	4,259.00	(655.00)
3 - Employee Benefits	4,457.00	4,898.55	(441.55)
4 - Books and Supplies	5,396.00	1,651.03	3,744.97
5 - Services	583.00	4,000.00	(3,417.00)
9914 - AE 231 ASE	22,137.00	23,593.55	(1,456.55)
1 - Certificated Salaries	44,154.00	43,634.91	519.09
2 - Classified Salaries	23,993.00	23,387.80	605.20
3 - Employee Benefits	24,522.00	24,394.83	127.17
4 - Books and Supplies	563.00	3,597.50	(3,034.50)
5 - Services	2,858.00	7,437.00	(4,579.00)
9915 - AE 231 - ESL	96,090.00	102,452.04	(6,362.04)
1 - Certificated Salaries	103,484.00	99,799.22	3,684.78
2 - Classified Salaries	1,051.00	0.00	1,051.00
3 - Employee Benefits	41,628.00	47,599.20	(5,971.20)
4 - Books and Supplies	947.00	1,069.90	(122.90)
5 - Services	4,410.00	2,921.60	1,488.40
7 - Other Outgo	5,175.00	3,890.72	1,284.28
9930 - AE Adults in Correctional Fac	156,695.00	155,280.64	1,414.36
1 - Certificated Salaries	91,724.00	100,932.13	(9,208.13)
2 - Classified Salaries	38,829.00	37,875.00	954.00
3 - Employee Benefits	84,844.00	87,467.77	(2,623.77)
4 - Books and Supplies	7,916.00	4,954.91	2,961.09
5 - Services	7,322.00	0.00	7,322.00
9931 - Adult Ed CBET (new prgm 1829)	230,635.00	231,229.81	(594.81)
1 - Certificated Salaries	0.00	1,258.66	(1,258.66)
3 - Employee Benefits	0.00	1,037.00	(1,037.00)
4 - Books and Supplies	0.00	1,004.34	(1,004.34)
5 - Services	0.00	1,700.00	(1,700.00)
9937 - Adult Ed Community Foundation Grant	0.00	5,000.00	(5,000.00)
	0.00	3,199.90	(3,199.90)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

11 - Adult Education Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
5 - Services	0.00	276.00	(276.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	3,475.90	(3,475.90)
1 - Certificated Salaries	34,743.00	36,536.08	(1,793.08)
3 - Employee Benefits	21,563.00	23,314.57	(1,751.57)
4 - Books and Supplies	1,500.00	918.34	581.66
5 - Services	0.00	(1,200.00)	1,200.00
9939 - AE Watsonville Co-Op Preschool Fees	57,806.00	59,568.99	(1,762.99)
2 - Classified Salaries	0.00	112.00	(112.00)
3 - Employee Benefits	0.00	10.49	(10.49)
4 - Books and Supplies	0.00	1,327.17	(1,327.17)
5 - Services	0.00	115.00	(115.00)
9940 - AE El Jardin Co-Op Preschool Donations	0.00	1,564.66	(1,564.66)
1 - Certificated Salaries	26,945.00	24,143.25	2,801.75
3 - Employee Benefits	24,979.00	24,737.19	241.81
4 - Books and Supplies	1,500.00	1,125.65	374.35
5 - Services	0.00	10,500.00	(10,500.00)
9941 - AE El Jardin Co-Op Preschool Fees	53,424.00	60,506.09	(7,082.09)
1 - Certificated Salaries	0.00	3,478.99	(3,478.99)
3 - Employee Benefits	0.00	621.75	(621.75)
4 - Books and Supplies	0.00	(469.85)	469.85
9942 - AE Together in the Park - Parent Ed	0.00	3,630.89	(3,630.89)
1 - Certificated Salaries	0.00	6,839.86	(6,839.86)
3 - Employee Benefits	0.00	991.18	(991.18)
4 - Books and Supplies	0.00	355.56	(355.56)
5 - Services	0.00	250.76	(250.76)
9944 - Adult Ed First Five Grant	0.00	8,437.36	(8,437.36)
4 - Books and Supplies	0.00	200.00	(200.00)
9945 - Adult Ed Donations Account	0.00	200.00	(200.00)
1 - Certificated Salaries	61,087.00	60,384.46	702.54
3 - Employee Benefits	20,648.00	16,680.19	3,967.81
4 - Books and Supplies	5,030.00	10,295.87	(5,265.87)
5 - Services	14,395.00	13,799.48	595.52
9948 - Lottery AE Unrestricted	101,160.00	101,160.00	0.00
Expense	2,236,476.00	2,403,603.16	(167,127.16)
11 - Adult Education Fund	(259,896.00)	(769,857.00)	509,961.00

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	142,000.00	134,895.50	7,104.50
1723 - Cal Safe (was fund 12)	142,000.00	134,895.50	7,104.50
8 - Revenue	0.00	32,829.92	(32,829.92)
9300 - PA20 Migrant Head Start	0.00	32,829.92	(32,829.92)
8 - Revenue	6,031,888.00	6,325,514.39	(293,626.39)
9301 - Migrant Head Start	6,031,888.00	6,325,514.39	(293,626.39)
8 - Revenue	0.00	0.00	0.00
9302 - MHS Donations	0.00	0.00	0.00
8 - Revenue	1,862,161.00	1,863,981.81	(1,820.81)
9303 - State Preschool CPRE	1,862,161.00	1,863,981.81	(1,820.81)
8 - Revenue	33,692.00	39,644.09	(5,952.09)
	33,692.00	39,644.09	(5,952.09)
8 - Revenue	495,354.00	540,254.52	(44,900.52)
9306 - Migrant Child Care CMIG	495,354.00	540,254.52	(44,900.52)
8 - Revenue	62,588.00	77,659.56	(15,071.56)
9307 - Migrant Child Care CMSS	62,588.00	77,659.56	(15,071.56)
8 - Revenue	0.00	(6,324.59)	6,324.59
9311 - Child Development Reserve	0.00	(6,324.59)	6,324.59
8 - Revenue	24,853.00	24,119.15	733.85
9316 - Pre K & Family Literacy	24,853.00	24,119.15	733.85
8 - Revenue	17,500.00	17,513.45	(13.45)
9317 - Pre K & Family Literacy Support	17,500.00	17,513.45	(13.45)
8 - Revenue	94,860.00	223,310.00	(128,450.00)
9318 - Raising A Reader	94,860.00	223,310.00	(128,450.00)
8 - Revenue	0.00	7,287.74	(7,287.74)
9319 - Raising a Reader Fee for Service	0.00	7,287.74	(7,287.74)
8 - Revenue	0.00	9,723.38	(9,723.38)
9320 - Early Head Start	0.00	9,723.38	(9,723.38)
8 - Revenue	0.00	0.00	0.00
9321 - RAR Assessment IGDl	0.00	0.00	0.00
8 - Revenue	0.00	7,538.41	(7,538.41)
9322 - RAR Community Foundation	0.00	7,538.41	(7,538.41)
8 - Revenue	0.00	8,400.00	(8,400.00)
9323 - CPRE Fee for Service	0.00	8,400.00	(8,400.00)
8 - Revenue	467,003.00	422,479.47	44,523.53
9324 - CCTR FCCH	467,003.00	422,479.47	44,523.53
8 - Revenue	0.00	17,009.23	(17,009.23)
9329 - CD Repair & Renovation CRPM-9136	0.00	17,009.23	(17,009.23)
8 - Revenue	0.00	376.48	(376.48)
9330 - ARRA Quality Repair & Renovation CRPM-9136	0.00	376.48	(376.48)
Income	9,231,899.00	9,746,212.51	(514,313.51)
1 - Certificated Salaries	62,928.00	55,066.02	7,861.98
3 - Employee Benefits	60,255.00	53,986.34	6,268.66
4 - Books and Supplies	12,034.00	18,306.28	(6,272.28)
5 - Services	2,915.00	4,156.91	(1,241.91)
7 - Other Outgo	3,868.00	3,379.95	488.05
1723 - Cal Safe (was fund 12)	142,000.00	134,895.50	7,104.50

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
4 - Books and Supplies	0.00	13,304.39	(13,304.39)
5 - Services	0.00	18,702.95	(18,702.95)
7 - Other Outgo	0.00	822.58	(822.58)
9300 - PA20 Migrant Head Start	0.00	32,829.92	(32,829.92)
1 - Certificated Salaries	1,255,649.00	1,158,640.24	97,008.76
2 - Classified Salaries	1,066,068.00	1,020,424.71	45,643.29
3 - Employee Benefits	1,462,395.00	1,463,461.64	(1,066.64)
4 - Books and Supplies	164,986.00	406,249.30	(241,263.30)
5 - Services	1,918,498.00	2,103,434.21	(184,936.21)
6 - Capital Outlay	0.00	15,280.57	(15,280.57)
7 - Other Outgo	164,292.00	158,023.72	6,268.28
9301 - Migrant Head Start	6,031,888.00	6,325,514.39	(293,626.39)
1 - Certificated Salaries	941,525.00	930,496.90	11,028.10
2 - Classified Salaries	187,753.00	215,162.21	(27,409.21)
3 - Employee Benefits	617,690.00	589,468.86	28,221.14
4 - Books and Supplies	27,231.00	40,744.91	(13,513.91)
5 - Services	37,242.00	41,461.69	(4,219.69)
7 - Other Outgo	50,720.00	46,647.24	4,072.76
9303 - State Preschool CPRE	1,862,161.00	1,863,981.81	(1,820.81)
1 - Certificated Salaries	14,479.00	18,717.72	(4,238.72)
2 - Classified Salaries	1,500.00	0.00	1,500.00
	14,338.00	18,815.10	(4,477.10)
4 - Books and Supplies	2,457.00	1,052.90	1,404.10
5 - Services	0.00	84.51	(84.51)
7 - Other Outgo	918.00	973.86	(55.86)
9304 - General CCTR	33,692.00	39,644.09	(5,952.09)
1 - Certificated Salaries	235,817.00	217,322.95	18,494.05
2 - Classified Salaries	17,595.00	30,966.51	(13,371.51)
3 - Employee Benefits	142,879.00	199,468.57	(56,589.57)
4 - Books and Supplies	79,373.00	24,732.70	54,640.30
5 - Services	6,198.00	54,227.14	(48,029.14)
7 - Other Outgo	13,492.00	13,536.65	(44.65)
9306 - Migrant Child Care CMIG	495,354.00	540,254.52	(44,900.52)
1 - Certificated Salaries	18,140.00	36,639.92	(18,499.92)
2 - Classified Salaries	12,531.00	2,041.48	10,489.52
3 - Employee Benefits	19,916.00	33,938.26	(14,022.26)
4 - Books and Supplies	6,196.00	2,009.77	4,186.23
5 - Services	4,100.00	1,085.00	3,015.00
7 - Other Outgo	1,705.00	1,945.13	(240.13)
9307 - Migrant Child Care CMSS	62,588.00	77,659.56	(15,071.56)
4 - Books and Supplies	0.00	377.69	(377.69)
7 - Other Outgo	0.00	9.71	(9.71)
9308 - Child Development Donations	0.00	387.40	(387.40)
1 - Certificated Salaries	13,312.00	13,311.97	0.03
3 - Employee Benefits	11,541.00	10,202.85	1,338.15
7 - Other Outgo	0.00	604.33	(604.33)
9316 - Pre K & Family Literacy	24,853.00	24,119.15	733.85
1 - Certificated Salaries	7,728.00	5,375.87	2,352.13
2 - Classified Salaries	500.00	428.64	71.36
3 - Employee Benefits	1,518.00	1,031.77	486.23
4 - Books and Supplies	7,277.00	10,121.20	(2,844.20)
5 - Services	0.00	118.91	(118.91)
7 - Other Outgo	477.00	437.06	39.94
9317 - Pre K & Family Literacy Support	17,500.00	17,513.45	(13.45)
1 - Certificated Salaries	59,973.00	87,431.19	(27,458.19)
2 - Classified Salaries	1,044.00	996.16	47.84
3 - Employee Benefits	31,259.00	38,510.90	(7,251.90)
4 - Books and Supplies	0.00	73,852.46	(73,852.46)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
5 - Services	0.00	16,924.27	(16,924.27)
7 - Other Outgo	2,584.00	5,595.02	(3,011.02)
9318 - Raising A Reader	94,860.00	223,310.00	(128,450.00)
1 - Certificated Salaries	0.00	4,681.60	(4,681.60)
3 - Employee Benefits	0.00	949.39	(949.39)
4 - Books and Supplies	0.00	21,071.64	(21,071.64)
5 - Services	0.00	(19,597.49)	19,597.49
7 - Other Outgo	0.00	182.60	(182.60)
9319 - Raising a Reader Fee for Service	0.00	7,287.74	(7,287.74)
4 - Books and Supplies	0.00	9,479.75	(9,479.75)
7 - Other Outgo	0.00	243.63	(243.63)
9320 - Early Head Start	0.00	9,723.38	(9,723.38)
4 - Books and Supplies	0.00	7,538.41	(7,538.41)
9322 - RAR Community Foundation	0.00		(7,538.41)
4 - Books and Supplies	0.00	8,189.53	(8,189.53)
7 - Other Outgo	0.00	210.47	(210.47)
9323 - CPRE Fee for Service	0.00	8,400.00	(8,400.00)
1 - Certificated Salaries	60,761.00	93,709.26	(32,948.26)
2 - Classified Salaries	18,918.00	1,946.78	16,971.22
3 - Employee Benefits	43,454.00	44,304.62	(850.62)
4 - Books and Supplies	8,975.00	23,120.00	(14,145.00)
5 - Services	322,175.00	248,813.10	73,361.90
7 - Other Outgo	12,720.00	10,585.71	2,134.29
9324 - CCTR FCCH	467,003.00	422,479.47	44,523.53
5 - Services	0.00	8,291.08	(8,291.08)
6 - Capital Outlay	0.00	8,718.15	(8,718.15)
9329 - CD Repair & Renovation CRPM-9136	0.00	17,009.23	(17,009.23)
5 - Services	0.00	376.48	(376.48)
9330 - ARRA Quality Repair & Renovation CRPM-9136	0.00	376.48	(376.48)
Expense	9,231,899.00	9,752,924.50	(521,025.50)
12 - Child Development Fund	0.00	(6,711.99)	6,711.99

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

13 - Cafeteria Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	8,986,000.00	8,493,003.39	492,996.61
9400 - Food Service	8,986,000.00	8,493,003.39	492,996.61
8 - Revenue	423,066.00	443,598.03	(20,532.03)
9402 - Fresh Fruit & Vegetable Program	423,066.00	443,598.03	(20,532.03)
Income	9,409,066.00	8,936,601.42	472,464.58
2 - Classified Salaries	2,221,855.00	2,048,773.95	173,081.05
3 - Employee Benefits	2,771,326.00	2,417,444.32	353,881.68
4 - Books and Supplies	3,995,893.00	3,823,380.51	172,512.49
5 - Services	50,307.00	71,320.94	(21,013.94)
6 - Capital Outlay	0.00	33,158.23	(33,158.23)
7 - Other Outgo	244,755.00	213,753.95	31,001.05
9400 - Food Service	9,284,136.00	8,607,831.90	676,304.10
2 - Classified Salaries	58,525.00	61,049.05	(2,524.05)
3 - Employee Benefits	8,790.00	9,074.78	(284.78)
4 - Books and Supplies	344,228.00	373,474.20	(29,246.20)
7 - Other Outgo	11,523.00	0.00	11,523.00
9402 - Fresh Fruit & Vegetable Program	423,066.00	443,598.03	(20,532.03)
4 - Books and Supplies	0.00	2,419.13	(2,419.13)
9404 - Got Breakfast?	0.00	2,419.13	(2,419.13)
Expense	9,707,202.00	9,053,849.06	653,352.94
13 - Cafeteria Fund	(298,136.00)	(117,247.64)	(180,888.36)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

14 - Deferred Maintenance Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	8,500.00	7,370.78	1,129.22
9000 - Deferred Maint Fund Control Program	8,500.00	7,370.78	1,129.22
Income	8,500.00	7,370.78	1,129.22
6 - Capital Outlay	0.00	665.42	(665.42)
8824 - Aptos High School Mod 57-24	0.00	665.42	(665.42)
5 - Services	444,000.00	0.00	444,000.00
9011 - Roofing	444,000.00	0.00	444,000.00
5 - Services	0.00	64,266.90	(64,266.90)
9012 - Flooring	0.00	64,266.90	(64,266.90)
5 - Services	205,000.00		205,000.00
9013 - Communications Systems	205,000.00	0.00	205,000.00
5 - Services	0.00	21,129.61	(21,129.61)
9014 - Paving and Drainage Improvements	0.00	21,129.61	(21,129.61)
5 - Services	18,000.00	30,208.35	(12,208.35)
6 - Capital Outlay	0.00	18,300.00	(18,300.00)
9015 - Asphalt and Concrete Improvement	18,000.00	48,508.35	(30,508.35)
5 - Services	204,000.00	25,545.00	178,455.00
9017 - Plumbing	204,000.00	25,545.00	178,455.00
4 - Books and Supplies	0.00	2,782.74	(2,782.74)
5 - Services	52,000.00	45,321.00	6,679.00
9018 - Heating & Air Conditioning	52,000.00	48,103.74	3,896.26
5 - Services	488,000.00	71,265.00	416,735.00
6 - Capital Outlay	0.00	6,186.00	(6,186.00)
9020 - Water Tanks	488,000.00	77,451.00	410,549.00
4 - Books and Supplies	0.00	9,590.86	(9,590.86)
5 - Services	221,000.00	444,819.13	(223,819.13)
6 - Capital Outlay	0.00	31,780.00	(31,780.00)
9023 - Other Deferred Maintenance Projects	221,000.00	486,189.99	(265,189.99)
5 - Services	182,000.00	0.00	182,000.00
9024 - Septic	182,000.00	0.00	182,000.00
5 - Services	148,000.00	8,278.94	139,721.06
9025 - Electrical	148,000.00	8,278.94	139,721.06
5 - Services	0.00	24,865.00	(24,865.00)
6 - Capital Outlay	0.00	25,400.00	(25,400.00)
9026 - AHS Field	0.00	50,265.00	(50,265.00)
Expense	1,962,000.00	830,403.95	1,131,596.05
14 - Deferred Maintenance Fund	(1,953,500.00)	(823,033.17)	(1,130,466.83)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	0.00	79,395,735.44	(79,395,735.44)
0000 - Undesignated	0.00	79,395,735.44	(79,395,735.44)
Income	0.00	79,395,735.44	(79,395,735.44)
4 - Books and Supplies	0.00	18,620.88	(18,620.88)
5 - Services	0.00	450,000.00	(450,000.00)
6 - Capital Outlay	0.00	42,930.00	(42,930.00)
0000 - Undesignated	0.00	511,550.88	(511,550.88)
5 - Services	0.00	12,519.00	(12,519.00)
6 - Capital Outlay	1,000,000.00	85,738.75	914,261.25
8100 - AHS Freedom Blvd Field Upgrade	1,000,000.00	98,257.75	901,742.25
6 - Capital Outlay	2,200,000.00	45,603.55	2,154,396.45
8101 - AHS Water Tank Replacement	2,200,000.00	45,603.55	2,154,396.45
6 - Capital Outlay	800,000.00	428,869.25	371,130.75
8102 - AHS Bleachers	800,000.00	428,869.25	371,130.75
6 - Capital Outlay	1,691,022.00	0.00	1,691,022.00
8107 - AHS Solar	1,691,022.00	0.00	1,691,022.00
6 - Capital Outlay	781,660.00	0.00	781,660.00
8110 - AJHS New Gymnasium	781,660.00	0.00	781,660.00
6 - Capital Outlay	1,829,828.00	0.00	1,829,828.00
8120 - Bradley Modernization	1,829,828.00	0.00	1,829,828.00
6 - Capital Outlay	322,880.00	0.00	322,880.00
8121 - Bradley Playground Structures	322,880.00	0.00	322,880.00
6 - Capital Outlay	3,585,924.00	0.00	3,585,924.00
8124 - Bradley ES Solar	3,585,924.00	0.00	3,585,924.00
6 - Capital Outlay	53,634.00	0.00	53,634.00
8130 - Mar Vista Library Reconfiguration	53,634.00	0.00	53,634.00
6 - Capital Outlay	133,910.00	0.00	133,910.00
8131 - Mar Vista multi Reconfiguration	133,910.00	0.00	133,910.00
6 - Capital Outlay	30,674.00	0.00	30,674.00
8132 - Mar Vista Admin Reconfiguration	30,674.00	0.00	30,674.00
6 - Capital Outlay	144,870.00	0.00	144,870.00
8134 - Mar Vista New Multipurpose	144,870.00	0.00	144,870.00
6 - Capital Outlay	374,058.00	0.00	374,058.00
8140 - Rio Del Mar modernization	374,058.00	0.00	374,058.00
6 - Capital Outlay	1,762,092.00	0.00	1,762,092.00
8150 - Valencia Modernization	1,762,092.00	0.00	1,762,092.00
6 - Capital Outlay	280,000.00	60,290.00	219,710.00
8160 - Renaissance HS New Well	280,000.00	60,290.00	219,710.00
6 - Capital Outlay	453,070.00	35,000.00	418,070.00
8300 - PVHS Upper 9 Playfields	453,070.00	35,000.00	418,070.00
6 - Capital Outlay	453,780.00	0.00	453,780.00
8301 - PV High New Auditorium	453,780.00	0.00	453,780.00
6 - Capital Outlay	5,025,050.00	0.00	5,025,050.00
8304 - PVHS Solar	5,025,050.00	0.00	5,025,050.00
6 - Capital Outlay	205,068.00	0.00	205,068.00
8310 - CCMS Modernization	205,068.00	0.00	205,068.00

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
6 - Capital Outlay	134,214.00	0.00	134,214.00
8332 - RHMS Gym Modernization	134,214.00	0.00	134,214.00
6 - Capital Outlay	73,614.00	0.00	73,614.00
8333 - RHMS Kitchen Expansion	73,614.00	0.00	73,614.00
6 - Capital Outlay	2,854,348.00	0.00	2,854,348.00
8337 - RHMS Solar	2,854,348.00	0.00	2,854,348.00
6 - Capital Outlay	300,538.00	500.00	300,038.00
8341 - Amesti Playground Structures	300,538.00	500.00	300,038.00
6 - Capital Outlay	0.00	3,600.00	(3,600.00)
8342 - Amesti Relocatables	0.00	3,600.00	(3,600.00)
6 - Capital Outlay	369,952.00	0.00	369,952.00
8360 - Calabasas Modernization	369,952.00	0.00	369,952.00
6 - Capital Outlay	173,528.00	4,340.00	169,188.00
8361 - Calabasas Playground Structures	173,528.00	4,340.00	169,188.00
6 - Capital Outlay	396,276.00	0.00	396,276.00
8370 - Freedom Modernization	396,276.00	0.00	396,276.00
6 - Capital Outlay	173,732.00	500.00	173,232.00
8372 - Freedom Playground Structures	173,732.00	500.00	173,232.00
6 - Capital Outlay	171,736.00	500.00	171,236.00
8381 - HA Hyde Playground Structures	171,736.00	500.00	171,236.00
6 - Capital Outlay	171,748.00	500.00	171,248.00
8391 - Radcliff Playground Structures	171,748.00	500.00	171,248.00
6 - Capital Outlay	0.00	500.00	(500.00)
8401 - Starlight Playground Structures	0.00	500.00	(500.00)
6 - Capital Outlay	586,130.00	0.00	586,130.00
8500 - WHS C&E Modernization	586,130.00	0.00	586,130.00
6 - Capital Outlay	1,158,882.00	0.00	1,158,882.00
8505 - WHS Classroom Addition	1,158,882.00	0.00	1,158,882.00
6 - Capital Outlay	321,380.00	0.00	321,380.00
8510 - PMS Modernization	321,380.00	0.00	321,380.00
6 - Capital Outlay	647,252.00	0.00	647,252.00
8520 - EAHall A Wing Modernization	647,252.00	0.00	647,252.00
6 - Capital Outlay	190,530.00	0.00	190,530.00
8521 - EAHall Cafeteria Modernization	190,530.00	0.00	190,530.00
6 - Capital Outlay	7,947,992.00	0.00	7,947,992.00
8523 - EAHall Track & Field Replacement	7,947,992.00	0.00	7,947,992.00
6 - Capital Outlay	764,402.00	0.00	764,402.00
8524 - EAHall Relocatable Replacement	764,402.00	0.00	764,402.00
6 - Capital Outlay	300,542.00	0.00	300,542.00
8531 - Hall District Playground Structures	300,542.00	0.00	300,542.00
6 - Capital Outlay	644,018.00	0.00	644,018.00
8541 - MacQuiddy Playground Structures	644,018.00	0.00	644,018.00
6 - Capital Outlay	236,140.00	0.00	236,140.00
8551 - Ohlone Playground Structures	236,140.00	0.00	236,140.00
6 - Capital Outlay	1,279,504.00	0.00	1,279,504.00
8560 - Mintie White AWing Modernization	1,279,504.00	0.00	1,279,504.00

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
7 - Other Outgo	0.00	2,628,228.90	(2,628,228.90)
8599 - COPS/Lease Purchase Payoff	0.00	2,628,228.90	(2,628,228.90)
5 - Services	500,000.00	0.00	500,000.00
8998 - Technology Endowment	500,000.00	0.00	500,000.00
4 - Books and Supplies	500,000.00	0.00	500,000.00
5 - Services	1,000,000.00	0.00	1,000,000.00
8999 - Deferred Maintenance Endowment	1,500,000.00	0.00	1,500,000.00
Expense	42,023,978.00	3,818,240.33	38,205,737.67
21 - Building Fund (Bond Proceeds Only)	(42,023,978.00)	75,577,495.11	(117,601,473.11)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

25 - Capital Facilities fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	387,510.00	540,549.02	(153,039.02)
9291 - Portable Housing	387,510.00	540,549.02	(153,039.02)
8 - Revenue	210,000.00	115,380.68	94,619.32
9293 - Redevelopment Fees	210,000.00	115,380.68	94,619.32
Income	597,510.00	655,929.70	(58,419.70)
5 - Services	0.00	1,680.00	(1,680.00)
6 - Capital Outlay	0.00	(199.79)	199.79
9288 - Misc. Capital Facilities Costs	0.00	1,480.21	(1,480.21)
5 - Services	415,224.00	426,476.94	(11,252.94)
6 - Capital Outlay	0.00	8,000.00	(8,000.00)
9291 - Portable Housing	415,224.00	434,476.94	(19,252.94)
Expense	415,224.00	435,957.15	(20,733.15)
25 - Capital Facilities fund	182,286.00	219,972.55	(37,686.55)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Miscellaneous Funds

35 - SB 50 Growth			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	0.00	27,588.93	(27,588.93)
0000 - Undesignated	0.00	27,588.93	(27,588.93)
Income	0.00	27,588.93	(27,588.93)
6 - Capital Outlay	0.00	69,028.94	(69,028.94)
8006 - PV High Growth-Work Center 50-07	0.00	69,028.94	(69,028.94)
6 - Capital Outlay	0.00	(3,712.75)	3,712.75
8007 - PV High Growth Reconstruction	0.00	(3,712.75)	3,712.75
Expense	0.00	65,316.19	(65,316.19)
35 - SB 50 Growth	0.00	(37,727.26)	37,727.26

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

67 - Self-Insurance Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	65,000.00	61,408.55	3,591.45
0000 - Undesignated	65,000.00	61,408.55	3,591.45
8 - Revenue	36,152,969.00	35,715,970.75	436,998.25
9621 - Medical Insurance	36,152,969.00	35,715,970.75	436,998.25
8 - Revenue	3,492,118.00	3,222,495.69	269,622.31
9622 - Dental/Vision Insurance	3,492,118.00	3,222,495.69	269,622.31
8 - Revenue	1,354,905.00	1,095,598.83	259,306.17
9623 - Workers Compensation	1,354,905.00	1,095,598.83	259,306.17
Income	41,064,992.00	40,095,473.82	969,518.18
2 - Classified Salaries	122,281.00	118,181.38	4,099.62
3 - Employee Benefits	78,688.00	72,357.66	6,330.34
9620 - Self-Insurance Administration	200,969.00	190,539.04	10,429.96
5 - Services	36,017,000.00	36,891,850.28	(874,850.28)
9621 - Medical Insurance	36,017,000.00	36,891,850.28	(874,850.28)
5 - Services	3,492,118.00	3,155,194.27	336,923.73
9622 - Dental/Vision Insurance	3,492,118.00	3,155,194.27	336,923.73
5 - Services	1,304,905.00	1,587,351.95	(282,446.95)
9623 - Workers Compensation	1,304,905.00	1,587,351.95	(282,446.95)
7 - Other Outgo	50,000.00	36,130.50	13,869.50
9624 - District Safety & Training	50,000.00	36,130.50	13,869.50
Expense	41,064,992.00	41,861,066.04	(796,074.04)
67 - Self-Insurance Fund	0.00	(1,765,592.22)	1,765,592.22

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

71 - Retiree Benefit Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	3,925,892.00	4,607,145.77	(681,253.77)
9601 - Retirees Benefits	3,925,892.00	4,607,145.77	(681,253.77)
Income	3,925,892.00	4,607,145.77	(681,253.77)
5 - Services	3,925,892.00	4,458,681.50	(532,789.50)
9601 - Retirees Benefits	3,925,892.00	4,458,681.50	(532,789.50)
Expense	3,925,892.00	4,458,681.50	(532,789.50)
71 - Retiree Benefit Fund	0.00	148,464.27	(148,464.27)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

73 - Foundation Trust Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	100,000.00	2,391.12	97,608.88
9800 - Trust and Agency	100,000.00	2,391.12	97,608.88
8 - Revenue	0.00	125.56	(125.56)
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	125.56	(125.56)
8 - Revenue	0.00	879.11	(879.11)
9802 - Catherine Rogers Memorial Scholarship	0.00	879.11	(879.11)
8 - Revenue	0.00	61.95	(61.95)
9803 - Catherine Rogers Math Scholarship	0.00	61.95	(61.95)
8 - Revenue	0.00	22.60	(22.60)
9804 - John Lee Memorial Scholarship	0.00	22.60	(22.60)
8 - Revenue	0.00	27.38	(27.38)
9805 - Curtis Higgins Memorial Scholarship	0.00	27.38	(27.38)
8 - Revenue	0.00	30.15	(30.15)
9806 - Betsy Woolpert Scholarship	0.00	30.15	(30.15)
8 - Revenue	0.00	71.02	(71.02)
9807 - Chinese Community Scholarship	0.00	71.02	(71.02)
8 - Revenue	0.00	86,601.47	(86,601.47)
9808 - Charles H. Wait Scholarship	0.00	86,601.47	(86,601.47)
8 - Revenue	0.00	24.77	(24.77)
9809 - Iris & J.Arthur Rogers Industrial Tech.	0.00	24.77	(24.77)
8 - Revenue	0.00	4.72	(4.72)
9810 - Eddie Pepac Scholarship	0.00	4.72	(4.72)
8 - Revenue	0.00	85.29	(85.29)
9811 - T.S. MacQuiddy Scholarship	0.00	85.29	(85.29)
8 - Revenue	0.00	1,683.37	(1,683.37)
9812 - Lori Matusich Memorial Scholarship	0.00	1,683.37	(1,683.37)
8 - Revenue	0.00	2.44	(2.44)
9813 - Myra Harris Scholarship	0.00	2.44	(2.44)
8 - Revenue	0.00	12.29	(12.29)
9814 - Thomas Knego Memorial Scholarship	0.00	12.29	(12.29)
8 - Revenue	0.00	50,678.42	(50,678.42)
9815 - Kathryn E. Wait Scholarship	0.00	50,678.42	(50,678.42)
8 - Revenue	0.00	560.59	(560.59)
9816 - Norma S. Kirkland Scholarship	0.00	560.59	(560.59)
8 - Revenue	0.00	1,649.25	(1,649.25)
9817 - George G. Radcliff Scholarship	0.00	1,649.25	(1,649.25)
8 - Revenue	0.00	11.24	(11.24)
9818 - Bob Sheetz Memorial Scholarship	0.00	11.24	(11.24)
8 - Revenue	0.00	455.26	(455.26)
9819 - WHS Faculty Memorial Scholarship	0.00	455.26	(455.26)
8 - Revenue	0.00	(1,625.00)	1,625.00
9821 - Kevin Atkins Music Scholarship	0.00	(1,625.00)	1,625.00
8 - Revenue	0.00	1,422.25	(1,422.25)
9822 - Lois Hick Hastie Memorial Scholarship	0.00	1,422.25	(1,422.25)
8 - Revenue	0.00	13.79	(13.79)
9824 - Pam Gonsalves Scholarship	0.00	13.79	(13.79)

2013-2014 PAJARO VALLEY UNIFIED PROPOSED BUDGET
12-13/13-14 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

73 - Foundation Trust Fund			
	Proposed 2013-2014	Estimated Actuals 2012-2013	Variance
8 - Revenue	0.00	111.86	(111.86)
9825 - Turner Scholarship	0.00	111.86	(111.86)
8 - Revenue	0.00	953.01	(953.01)
9827 - Charles Dick Memorial	0.00	953.01	(953.01)
8 - Revenue	0.00	16.43	(16.43)
9828 - Corwan Mahle Scholarship	0.00	16.43	(16.43)
8 - Revenue	0.00	1.05	(1.05)
9829 - Asota Scholarship	0.00	1.05	(1.05)
8 - Revenue	0.00	1.79	(1.79)
9830 - PVCHT (PV Community Health Trust)	0.00	1.79	(1.79)
8 - Revenue	0.00	616.84	(616.84)
9831 - Donald Grunsky Trust	0.00	616.84	(616.84)
8 - Revenue	0.00	5.96	(5.96)
9832 - Chuck Lucas Scholarship	0.00	5.96	(5.96)
8 - Revenue	0.00	13,832.77	(13,832.77)
9833 - Steve Thompson Memorial	0.00	13,832.77	(13,832.77)
8 - Revenue	0.00	5,007.27	(5,007.27)
9897 - Rebele Scholarship	0.00	5,007.27	(5,007.27)
8 - Revenue	0.00	6,202.41	(6,202.41)
9898 - Advisory Board One Time Clear	0.00	6,202.41	(6,202.41)
Income	100,000.00	171,938.43	(71,938.43)
5 - Services	100,000.00	197,363.00	(97,363.00)
9800 - Trust and Agency	100,000.00	197,363.00	(97,363.00)
5 - Services	0.00	(500.00)	500.00
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	(500.00)	500.00
5 - Services	0.00	(125.00)	125.00
9806 - Betsy Woolpert Scholarship	0.00	(125.00)	125.00
5 - Services	0.00	(10,500.00)	10,500.00
9808 - Charles H. Wait Scholarship	0.00	(10,500.00)	10,500.00
5 - Services	0.00	1,125.00	(1,125.00)
9812 - Lori Matusich Memorial Scholarship	0.00	1,125.00	(1,125.00)
5 - Services	0.00	(9,000.00)	9,000.00
9815 - Kathryn E. Wait Scholarship	0.00	(9,000.00)	9,000.00
5 - Services	0.00	375.00	(375.00)
9816 - Norma S. Kirkland Scholarship	0.00	375.00	(375.00)
5 - Services	0.00	(1,000.00)	1,000.00
9817 - George G. Radcliff Scholarship	0.00	(1,000.00)	1,000.00
5 - Services	0.00	262.50	(262.50)
9818 - Bob Sheetz Memorial Scholarship	0.00	262.50	(262.50)
5 - Services	0.00	(500.00)	500.00
9822 - Lois Hick Hastie Memorial Scholarship	0.00	(500.00)	500.00
5 - Services	0.00	(1,000.00)	1,000.00
9827 - Charles Dick Memorial	0.00	(1,000.00)	1,000.00
5 - Services	0.00	(1,000.00)	1,000.00
9830 - PVCHT (PV Community Health Trust)	0.00	(1,000.00)	1,000.00

Miscellaneous Funds

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2010-11)	16,923.69	17,040.66	N/A	Met
Second Prior Year (2011-12)	16,963.87	17,250.54	N/A	Met
First Prior Year (2012-13)	17,240.85	17,240.85	0.0%	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	17,200.85			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)	17,994	19,545	N/A	Met
Second Prior Year (2011-12)	17,918	19,923	N/A	Met
First Prior Year (2012-13)	18,064	18,091	N/A	Met
Budget Year (2013-14)	18,051			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	16,969	19,545	86.8%
Second Prior Year (2011-12)	17,198	19,923	86.3%
First Prior Year (2012-13)	17,187	18,091	95.0%
Historical Average Ratio:			89.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.9%

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

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	17,147	18,051	95.0%	Not Met
1st Subsequent Year (2014-15)	17,107	18,011	95.0%	Not Met
2nd Subsequent Year (2015-16)	16,967	17,971	94.4%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Second and third prior year include Charter Schools. If only District Schools were included, our Historical Ratio of ADA to Enrollment would be as follows: Second Prior Year P-2 = 16969, Enrollment = 17844, Historical Ratio = 95.1% Third Prior Year P-2 = 16838, Enrollment = 17660, Historical Ratio = 95.3%. With the correct #'s, we would meet this criteria.

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

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

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,705.23	6,811.23	6,934.23	7,087.23
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.81003	0.81003
c. Funded BRL per ADA (Step 1a times Step 1b)	5,211.84	5,517.30	5,616.93	5,740.87
d. Prior Year Funded BRL per ADA		5,211.84	5,517.30	5,616.93
e. Difference (Step 1c minus Step 1d)		305.46	99.63	123.94
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.86%	1.81%	2.21%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	17,240.85	17,200.85	17,160.85	17,120.85
b. Prior Year Revenue Limit (Funded) ADA		17,240.85	17,200.85	17,160.85
c. Difference (Step 2a minus Step 2b)		(40.00)	(40.00)	(40.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.23%	-0.23%	-0.23%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		5.63%	1.58%	1.98%
Revenue Limit Standard (Step 3, plus/minus 1%):		4.63% to 6.63%	.58% to 2.58%	.98% to 2.98%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	47,345,298.00	47,247,143.00	47,247,143.00	47,247,143.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	95,763,020.31	99,499,865.00	101,612,895.00	103,509,894.00
District's Projected Change in Revenue Limit:		3.90%	2.12%	1.87%
Revenue Limit Standard:		4.63% to 6.63%	.58% to 2.58%	.98% to 2.98%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Revenue limit is calculated on estimated COLA and deficit factor which was reduced for 13/14 and beyond.

5. CRITERION: Salaries and Benefits

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

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	73,787,771.67	80,914,377.33	91.2%
Second Prior Year (2011-12)	77,532,816.54	86,306,008.62	89.8%
First Prior Year (2012-13)	83,721,861.20	96,162,070.76	87.1%
	Historical Average Ratio:		89.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	3.0%	3.0%	3.0%
	86.4% to 92.4%	86.4% to 92.4%	86.4% to 92.4%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2013-14)	90,321,946.00	100,043,408.00	90.3%	Met
1st Subsequent Year (2014-15)	93,298,603.00	102,952,389.00	90.6%	Met
2nd Subsequent Year (2015-16)	96,190,382.00	104,890,086.00	91.7%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	5.63%	1.58%	1.98%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.37% to 15.63%	-8.42% to 11.58%	-8.02% to 11.98%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.63% to 10.63%	-3.42% to 6.58%	-3.02% to 6.98%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2012-13)	24,348,007.99		
Budget Year (2013-14)	22,401,276.00	-8.00%	Yes
1st Subsequent Year (2014-15)	22,401,276.00	0.00%	No
2nd Subsequent Year (2015-16)	22,401,276.00	0.00%	No

Explanation:
(required if Yes)

We are anticipating the effects of the Federal Sequestration and a reduction to our Title I allocation for the budget year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	48,892,863.62		
Budget Year (2013-14)	47,782,232.00	-2.27%	Yes
1st Subsequent Year (2014-15)	45,081,681.00	-5.65%	Yes
2nd Subsequent Year (2015-16)	45,910,381.00	1.84%	No

Explanation:
(required if Yes)

Reductions to programs (ex - QEIA, TUPE and ASES) are reflected

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	5,112,563.66		
Budget Year (2013-14)	3,634,826.00	-28.90%	Yes
1st Subsequent Year (2014-15)	3,659,367.00	0.68%	No
2nd Subsequent Year (2015-16)	3,850,732.00	5.23%	No

Explanation:
(required if Yes)

Local grants are not budgeted in the local year until we have documentation from the organization.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	8,183,352.56		
Budget Year (2013-14)	7,036,560.00	-14.01%	Yes
1st Subsequent Year (2014-15)	5,874,180.00	-16.52%	Yes
2nd Subsequent Year (2015-16)	5,800,685.00	-1.25%	No

Explanation:
(required if Yes)

Expenditures are reduced to reflect loss of revenues.

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

First Prior Year (2012-13)	21,833,572.80		
Budget Year (2013-14)	18,192,068.00	-16.68%	Yes
1st Subsequent Year (2014-15)	18,090,585.00	-0.56%	No
2nd Subsequent Year (2015-16)	17,176,940.00	-5.05%	Yes

Explanation:
(required if Yes)

Expenditures are reduced to reflect loss of revenues.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2012-13)	78,353,435.27		
Budget Year (2013-14)	73,818,334.00	-5.79%	Not Met
1st Subsequent Year (2014-15)	71,142,324.00	-3.63%	Met
2nd Subsequent Year (2015-16)	72,162,389.00	1.43%	Met

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

First Prior Year (2012-13)	30,016,925.36		
Budget Year (2013-14)	25,228,628.00	-15.95%	Not Met
1st Subsequent Year (2014-15)	23,964,765.00	-5.01%	Met
2nd Subsequent Year (2015-16)	22,977,625.00	-4.12%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

We are anticipating the effects of the Federal Sequestration and a reduction to our Title I allocation for the budget year.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

Reductions to programs (ex - QEIA, TUPE and ASES) are reflected

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

Local grants are not budgeted in the local year until we have documentation from the organization.

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

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Expenditures are reduced to reflect loss of revenues.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

Expenditures are reduced to reflect loss of revenues.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

176,283,446.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

- c. Net Budgeted Expenditures and Other Financing Uses

176,283,446.00

1% Required
Minimum Contribution
(Line 2c times 1%)

1,762,834.46

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

4,364,175.00

Status

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])

Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

--

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-9999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	4,857,416.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	24,636,894.29		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		5,011,803.00	5,207,982.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		29,116,201.46	28,595,366.32
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	29,494,310.29	34,128,004.46	33,803,348.32
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	161,913,881.92	167,060,102.16	173,599,398.63
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	161,913,881.92	167,060,102.16	173,599,398.63
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	18.2%	20.4%	19.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.1%	6.8%	6.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	13,210,056.48	81,606,304.00	N/A	Met
Second Prior Year (2011-12)	6,697,226.26	87,059,111.85	N/A	Met
First Prior Year (2012-13)	(2,395,637.71)	96,720,869.52	2.5%	Met
Budget Year (2013-14) (Information only)	(5,893,292.00)	100,964,532.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)	15,058,752.40	19,609,073.29	N/A	Met
Second Prior Year (2011-12)	27,967,444.01	32,819,129.77	N/A	Met
First Prior Year (2012-13)	40,561,406.48	39,516,356.03	2.6%	Not Met
Budget Year (2013-14) (Information only)	37,120,718.32			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Due to the uncertainty of the state budget over the past years, we budgeted at the level we anticipated and funds came in lower than the original budget included.

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$63,000 (greater of)	0	to 300
4% or \$63,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	17,147	17,107	16,967
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	176,283,446.00	179,458,589.00	182,799,656.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	176,283,446.00	179,458,589.00	182,799,656.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,288,503.38	5,383,757.67	5,483,989.68
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,288,503.38	5,383,757.67	5,483,989.68

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	3,500,373.00	4,000,374.00	2,035,680.56
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,288,503.00	5,383,758.00	5,483,990.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	22,121,553.32	10,042,919.56	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	30,910,429.32	19,427,051.56	7,519,670.56
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.53%	10.83%	4.11%
District's Reserve Standard (Section 10B, Line 7):	5,288,503.38	5,383,757.67	5,483,989.68
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(17,861,777.05)			
Budget Year (2013-14)	(20,650,349.00)	2,788,571.95	15.6%	Not Met
1st Subsequent Year (2014-15)	(21,763,554.00)	1,113,205.00	5.4%	Met
2nd Subsequent Year (2015-16)	(22,538,881.00)	775,327.00	3.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	36,131.00			
Budget Year (2013-14)	50,000.00	13,869.00	38.4%	Met
1st Subsequent Year (2014-15)	50,000.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	50,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	558,799.00			
Budget Year (2013-14)	921,124.00	362,325.00	64.8%	Not Met
1st Subsequent Year (2014-15)	928,147.00	7,023.00	0.8%	Met
2nd Subsequent Year (2015-16)	928,147.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Expenditures for salaries and benefits continue to increase, this increases contributions to Transportation, Special Education and Restricted Maintenance.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Contribution to Adult Ed is needed in the budget and subsequent years to cover the same level of expenditures.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	17	51	2200000	48,919,287
Supp Early Retirement Program	1	Multiple Funds	82341	82,341
State School Building Loans				
Compensated Absences		Multiple Funds	Varies	1,724,459

Other Long-term Commitments (do not include OPEB):

Capital Leases (Porter Building)	2	01	83700	171,628
Supp Early Retirement Program	2	Multiple Funds	1091392	2,182,784
Supp Early Retirement Program	4	Multiple Funds	935112	3,740,448
Capital Leases (SIS/Busses)	0	01		

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,970,000	2,200,000	2,445,000	2,710,000
Supp Early Retirement Program	82,341	82,341		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Capital Leases (Porter Building)	92,368	92,368	92,368	
Supp Early Retirement Program	1,091,392	1,091,392	1,091,392	
Supp Early Retirement Program	935,112	935,112	935,112	935,112
Capital Leases (SIS/Busses)	92,435			
Total Annual Payments:	4,263,648	4,401,213	4,563,872	3,645,112

Has total annual payment increased over prior year (2012-13)?

Yes

Yes

No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

Payments on the GO Bond increase each year.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Retiree Benefits are offered for Medical, Dental and Vision to employees who have over 10 years of continuous service, in a position that is eligible for health benefits at the age of 55 through age 65 (depending on bargaining agreement - may include spouse or 1 dependent).

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund Governmental Fund

2,904,897

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation

64,844,554.00

53,013,733.00

Actuarial

Dec 06, 2011

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7,300,071.00	7,811,076.00	8,357,851.00
3,928,128.00	4,330,088.00	4,775,198.00
3,546,282.00	2,788,251.00	2,200,229.00
245	195	151

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Health and Welfare - Reinsurance/Excess with Belief JPA - 285,000 - Deductible funded through collection from all funds pertaining to payroll.
Actuarial 12/7/12. Property and Liability 50,000 Deductible - General Fund

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

14,673,134.00

0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
39,710,087.00	41,022,038.00	44,468,693.00
37,506,517.00	40,761,671.00	44,208,326.00

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,062.6	1,071.8	1,071.8	1,071.8

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Currently there are no negotiation changes for Fiscal Year 13/14

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

626,910

7. Amount included for any tentative salary schedule increases

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
19,903,114	21,938,965	23,929,336
90.0%	90.0%	90.0%
0.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
440,341	878,717	881,759
1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-managment) FTE positions	706.9	722.0	722.0	722.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure
-
- board meeting:

Jun 12, 2013

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
-
- by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jun 04, 2013

3. Per Government Code Section 3547.5(c), was a budget revision adopted
-
- to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Jun 12, 2013

4. Period covered by the agreement:

Begin Date:

Jul 01, 2012

End Date:

Jun 30, 2013

5. Salary settlement:

Budget Year
(2013-14)1st Subsequent Year
(2014-15)2nd Subsequent Year
(2015-16)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

1,319,832

1,162,733

1,159,688

% change in salary schedule from prior year
or

4.0%

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Multi-funds mainly Fd 01

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

203,403

7. Amount included for any tentative salary schedule increases

Budget Year
(2013-14)1st Subsequent Year
(2014-15)2nd Subsequent Year
(2015-16)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
17,180,187	18,878,531	20,607,802
100.0%	100.0%	100.0%
0.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
142,468	194,362	155,733
0.7%	0.8%	0.7%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	152.0	155.0	155.0	155.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
479,637	483,274	486,172
4.0%	0.0%	0.0%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

130,454

4. Amount included for any tentative salary schedule increases

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
3,311,166	3,634,042	3,970,304
90.0%	90.0%	90.0%
0.0%	10.0%	10.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
97,718	94,945	75,429
0.8%	0.6%	0.5%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
33,600	33,600	33,600
0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

- A2.** Is the system of personnel position control independent from the payroll system?

Yes

- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

No

- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

- A7.** Is the district's financial system independent of the county office system?

No

- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review
