

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2013-2014
13/14 Unaudited Actuals

Includes LCFF Estimate for General Revenue, HW
adjusted, Step and Column, adjusted ADA for Ceiba
College Prep Acad

		General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/ Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
			1100	0723/0724	0821		6500/6510		8150	06		
INCOME												
State LCFF Sources	8010-8099	127,852,605				127,852,605					0	127,852,605
Federal Sources	8100-8299	41,292				41,292	4,554,193	19,579,717			24,133,910	24,175,202
Other State Revenues	8300-8599	717,380	2,431,377			3,148,757	12,714,229	11,502,886			24,217,115	27,365,872
Other Local Revenues	8600-8699	1,139,923		126,872		1,266,795	5,880	1,399,474	968	20,714	1,427,036	2,693,831
TOTAL REVENUES		129,751,200	2,431,377	126,872	0	132,309,449	17,274,302	32,482,077	968	20,714	49,778,061	182,087,510
EXPENDITURES												
Certificated Salaries	1000-1999	51,668,151	1,393,545		303,981	53,365,677	9,109,218	12,575,667		33,857	21,718,742	75,084,419
Classified Salaries	2000-2999	11,791,386	127,324	3,150,398	74,965	15,144,073	7,516,742	3,379,406	1,611,009	9,902	12,517,059	27,661,132
Employee Benefits	3000-3999	30,882,337	567,708	2,622,061	204,796	34,276,902	11,495,832	5,766,590	1,180,049	16,066	18,458,537	52,735,439
Books and Supplies	4000-4999	1,525,184	285,386	989,613	10,029	2,810,212	257,971	5,778,466	763,755	526,980	7,327,172	10,137,384
Services, Other Operating Expenses	5000-5999	9,212,075	1,356,145	(651,952)	67,643	9,983,911	3,796,781	5,115,353	1,310,261	11,380	10,233,775	20,217,686
Capital Outlay	6000-6999	123,689		12,855		136,544	74,541	72,737		463,084	610,362	746,906
Other Outgo	7100-7299	2,708,423				2,708,423					0	2,708,423
Direct Support/Indirect Costs	7300-7399	(2,171,373)				(2,171,373)	701,825	756,384	136,222		1,594,431	(576,942)
Other Uses	74xx	92,368		162,766		255,134					0	255,134
TOTAL EXPENDITURES		105,832,240	3,730,108	6,285,741	661,414	116,509,503	32,952,910	33,444,603	5,001,296	1,061,269	72,460,078	188,969,581
											21,436,093	
INTERFUND TRANSFERS												
Transfers In	8910-8929	0				0		1,084			1,084	1,084
Transfers Out	7610-7629	(1,678,245)				(1,678,245)					0	(1,678,245)
Other Financing Sources	8930-8979					0					0	0
Contributions	8980-8999	(28,528,408)		6,158,869	661,414	(21,708,125)	16,042,664	665,133	5,000,328		21,708,125	0
TOTAL TRANSFERS		(30,206,653)	0	6,158,869	661,414	(23,386,370)	16,042,664	666,217	5,000,328	0	21,709,209	(1,677,161)
Net Incr(Decr) in Fund Balance												
		(6,287,693)	(1,298,731)	0	0	(7,586,424)	364,056	(296,309)	0	(1,040,555)	(972,808)	(8,559,232)
FUND BALANCE												
Beginning Fund Balance		35,591,110	1,489,342	0	(0)	37,080,452	824,525	2,977,636	(0)	6,253,019	10,055,180	47,135,632
Components of Fund Balance:												
Audit Adjustment						0					0	0
Revolving Cash		55,000	0	0	0	55,000	0	0	0	0	0	55,000
Cash with Fiscal Agent		65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores		157,468	0	0	0	157,468	0	0	0	0	0	157,468
3% Required Reserve		5,687,597	0	0	0	5,687,597	0	0	0	0	0	5,687,597
Cash w/Fiscal Agent		0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance		3,108,507	0	0	0	3,108,507	1,188,581	2,681,327	(0)	5,212,464	9,082,372	12,190,879
Unappropriated Fund Balance		20,229,845	190,611	0	0	20,420,456	0	0	0	0	0	20,420,456
Ending Fund Balance		29,303,417	190,611	0	(0)	29,494,028	1,188,581	2,681,327	(0)	5,212,464	9,082,372	38,576,400

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adjusted, 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	Self Ins	Retiree Benefit	Trust Scholarship
		09	11	12	13	14	21	25	67	71	73
INCOME											
State LCFF Sources	8010-8099	10,032,521									
Federal Sources	8100-8299		211,733	6,895,686	8,854,769						
Other State Revenues	8300-8599	701,028	61,658	2,632,111	678,232	0					
Other Local Revenues	8600-8699	167,158	430,298	442,973	700,603	32,150	240,742	847,345	44,977,733	4,358,916	228,217
TOTAL REVENUES		10,900,707	703,689	9,970,770	10,233,604	32,150	240,742	847,345	44,977,733	4,358,916	228,217
EXPENDITURES											
Certificated Salaries	1000-1999	4,966,458	898,241	2,691,772							
Classified Salaries	2000-2999	722,049	328,298	1,510,373	2,297,058		10,987		132,312		
Employee Benefits	3000-3999	2,538,389	610,566	2,628,319	2,672,970		10,660		77,162		
Books and Supplies	4000-4999	510,803	110,832	606,393	4,123,191	22,027	234,390				
Services, Other Operating Expenses	5000-5999	2,734,671	209,919	2,687,335	(3,691)	525,597	984,026	420,483	41,567,580	3,698,341	111,216
Capital Outlay	6000-6999		18,461	24,270		217,311	7,404,298	130,514			
Other Outgo	7100-7299										
Direct Support/Indirect Costs	7300-7399	2,148	40,707	279,540	254,548						
Other Uses	74xx	0									
TOTAL EXPENDITURES		11,474,518	2,217,024	10,428,002	9,344,076	764,935	8,644,361	550,997	41,777,054	3,698,341	111,216
INTERFUND TRANSFERS											
Transfers In	8910-8929	185,770	1,008,410	484,065	0	0					
Transfers Out	7610-7629		0		(1,084)	0	0	0	0	0	0
Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0
Contributions	8980-8999		0		0	0	0		0	0	0
TOTAL TRANSFERS		185,770	1,008,410	484,065	(1,084)	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance		(388,041)	(504,925)	26,833	888,444	(732,785)	(8,403,619)	296,348	3,200,679	660,575	117,001
FUND BALANCE											
Beginning Fund Balance		2,542,580	504,925	11,297	3,193,279	2,355,487	69,813,898	1,186,489	13,443,207	3,528,030	1,927,841
Components of Fund Balance:											
Audit Adjustment									0		
Revolving Cash		0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent		0	0	0	0	0	0	0	0	0	0
Stores		0	0	0	79,208	0	0	0	0	0	0
3% Required Reserve		0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent		0	0	0	0	0	0	0	0	2,297,356	0
Restricted Fund Balance		0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance		2,154,539	0	38,130	4,002,515	1,622,702	61,410,279	1,482,837	16,643,886	1,891,249	2,044,842
Ending Fund Balance		2,154,539	0	38,130	4,081,723	1,622,702	61,410,279	1,482,837	16,643,886	4,188,605	2,044,842

Pajaro Valley Unified School District
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FISCAL YEAR 2014-2015

14/15 Budget at 13/14 Unaudited Actuals

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Revenue, 8% HW increase, Step and
Column, adjusted ADA for Ceiba College
Prep Acad

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/ Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
		1100	0723/0724	0821		6500/6510		8150	06		
INCOME											
State LCFF Sources	141,455,366				141,455,366					0	141,455,366
Federal Sources	7,000				7,000	4,559,604	17,568,694			22,128,298	22,135,298
Other State Revenues	686,709	2,446,794			3,133,503	12,433,634	7,483,394			19,917,028	23,050,531
Other Local Revenues	454,149		121,100		575,249		964,150		13,000	977,150	1,552,399
TOTAL REVENUES	142,603,224	2,446,794	121,100	0	145,171,118	16,993,238	26,016,238	0	13,000	43,022,476	188,193,594
EXPENDITURES											
Certificated Salaries	57,365,146	1,057,202		321,225	58,743,573	9,333,703	10,239,808		34,867	19,608,378	78,351,951
Classified Salaries	13,446,361	0	3,837,774	107,557	17,391,692	8,082,395	2,677,915	1,759,245	42,012	12,561,567	29,953,259
Employee Benefits	38,149,110	463,562	3,008,889	259,729	41,881,290	13,106,716	5,628,163	1,356,363	35,934	20,127,176	62,008,466
Books and Supplies	3,596,412	20,000	917,000	10,000	4,543,412	233,831	5,012,533	568,500	650,000	6,464,864	11,008,276
Services, Other Operating Expenses	9,061,195	1,000,907	(146,602)	64,960	9,980,460	4,530,038	4,012,215	1,328,150		9,870,403	19,850,863
Capital Outlay					0	0	0		500,000	500,000	500,000
Other Outgo	388,782				388,782					0	388,782
Direct Support/Indirect Costs	(2,652,803)				(2,652,803)	926,644	816,869	147,156		1,890,669	(762,134)
Other Uses	92,368		612,767		705,135					0	705,135
TOTAL EXPENDITURES	119,446,571	2,541,671	8,229,828	763,471	130,981,541	36,213,327	28,387,503	5,159,414	1,262,813	71,023,057	202,004,598
INTERFUND TRANSFERS										21,436,093	
Transfers In	0				0					0	0
Transfers Out	(2,256,445)				(2,256,445)					0	(2,256,445)
Other Financing Sources					0					0	0
Contributions	(33,518,871)		8,108,728	763,471	(24,646,672)	19,220,089	267,169	5,159,414		24,646,672	0
TOTAL TRANSFERS	(35,775,316)	0	8,108,728	763,471	(26,903,117)	19,220,089	267,169	5,159,414	0	24,646,672	(2,256,445)
Net Incr(Decr) in Fund Balance	(12,618,663)	(94,877)	0	0	(12,713,540)	0	(2,104,096)	0	(1,249,813)	(3,353,909)	(16,067,449)
FUND BALANCE											
Beginning Fund Balance	29,303,417	190,611	0	(0)	29,494,028	1,188,581	2,681,327	(0)	5,212,464	9,082,372	38,576,400
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	55,000	0	0	0	55,000	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	157,468	0	0	0	157,468	0	0	0	0	0	157,468
3% Required Reserve	6,089,947	0	0	0	6,089,947	0	0	0	0	0	6,089,947
Cash w/Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	3,608,507	0	0	0	3,608,507	1,188,581	577,231	(0)	3,962,651	5,728,463	9,336,970
Unappropriated Fund Balance	6,708,832	95,734	0	0	6,804,566	0	0	0	0	0	6,804,566
Ending Fund Balance	16,684,754	95,734	0	(0)	16,780,488	1,188,581	577,231	(0)	3,962,651	5,728,463	22,508,951

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14/15 Budget at 13/14 Unaudited Act

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Column, adjusted ADA for Ceiba College
Prep Acad

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	11,396,783									
Federal Sources		253,230	6,951,141	8,721,327						
Other State Revenues	272,402	40,000	2,677,518	640,100	0					
Other Local Revenues	113,900	369,418	377,604	761,566	7,500	200,000	503,000	1,250,000	4,356,049	100,000
TOTAL REVENUES	11,783,085	662,648	10,006,263	10,122,993	7,500	200,000	503,000	1,250,000	4,356,049	100,000
EXPENDITURES										
Certificated Salaries	5,129,130	1,035,158	2,613,993							
Classified Salaries	633,087	322,941	1,408,207	2,353,042		39,282				
Employee Benefits	2,993,565	675,100	2,800,551	2,972,144		38,707				
Books and Supplies	302,034	155,707	461,252	4,378,334	0	250,000				
Services, Other Operating Expenses	2,885,655	234,158	2,650,579	64,883	1,630,202	0	341,467	1,250,000	4,356,049	100,000
Capital Outlay		0				22,000,000	161,533			
Other Outgo										
Direct Support/Indirect Costs		60,936	346,608	354,590						
Other Uses										
TOTAL EXPENDITURES	11,943,471	2,484,000	10,281,190	10,122,993	1,630,202	22,327,989	503,000	1,250,000	4,356,049	100,000
INTERFUND TRANSFERS										
Transfers In	160,166	1,821,352	274,927	0	0					
Transfers Out		0		0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions		0		0	0	0		0	0	0
TOTAL TRANSFERS	160,166	1,821,352	274,927	0	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance	(220)	0	0	0	(1,622,702)	(22,127,989)	0	0	0	0
FUND BALANCE										
Beginning Fund Balance	2,154,539	0	38,130	4,081,723	1,622,702	61,410,279	1,482,837	16,643,886	4,188,605	2,044,842
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	79,208	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent	0	0	0	0	0	0	0	0	2,297,356	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	2,154,319	0	38,130	4,002,515	0	39,282,290	1,482,837	16,643,886	1,891,249	2,044,842
Ending Fund Balance	2,154,319	0	38,130	4,081,723	0	39,282,290	1,482,837	16,643,886	4,188,605	2,044,842