

PAJARO VALLEY UNIFIED  
2010-2011 UNAUDITED ACTUALS

<b>BEGINNING FUND BALANCE</b>		<b>28,572,765</b>
Audit Adjustments		791,912
<b>INCOME</b>		
Revenue Limit	90,141,351	
Federal Sources	28,566,347	
Other State Revenues	48,676,354	
Other Local Revenues	2,965,269	
Transfers In	546,279	
Other Sources	0	
Contributions	0	
<b>TOTAL REVENUES</b>	<b>170,895,600</b>	
<b>EXPENDITURES</b>		
Certificated Salaries	66,446,007	
Classified Salaries	23,947,362	
Employee Benefits	43,567,617	
Books and Supplies	9,868,393	
Services, Other Operating Expenses	17,561,560	
Capital Outlay	46,554	
Other Outgo	57,191	
Direct Support/Indirect Costs	(673,717)	
Other Uses	400,988	
Transfers Out	691,927	
<b>TOTAL EXPENDITURES</b>	<b>161,913,882</b>	
<i>Net Incr(Decr) in Fund Balance</i>	<b>8,981,718</b>	
<b>ENDING FUND BALANCE</b>		<b>38,346,395</b>
<b>Components of Fund Balance:</b>		
Revolving Cash	55,000	
Stores	230,652	
3% Required Reserve	4,857,416	
Restricted Fund Balance	7,817,930	
Unappropriated Fund Balance	25,385,396	
<b>Ending Fund Balance</b>		<b>38,346,395</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2010-2011**

**10/11 Unaudited Actuals**

Includes -0.39% Cola with Deficit of  
17.963% on General and 0.00% COLA  
on State Categorical, 10% HW increase,  
Step and Column and ADA Adjust for  
Ceiba College Prep

	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
<b>INCOME</b>										
Revenue Limit	86,945,168		86,945,168		2,994,339			201,844	3,196,183	90,141,351
Federal Sources	32,759		32,759			28,533,588			28,533,588	28,566,347
Other State Revenues	18,571,744	2,241,935	20,813,679	2,580,825	11,842,589	13,439,261			27,862,675	48,676,354
Other Local Revenues	564,803		564,803	172,105	34,400	2,193,961			2,400,466	2,965,269
<b>TOTAL REVENUES</b>	106,114,474	2,241,935	108,356,409	2,752,930	14,871,328	44,166,810	0	201,844	61,992,912	170,349,321
<b>EXPENDITURES</b>										
Certificated Salaries	42,200,196	549,313	42,749,509		7,355,739	16,163,237		177,522	23,696,498	66,446,007
Classified Salaries	8,151,224	162,810	8,314,034	2,900,799	3,447,473	7,838,140	1,381,284	65,632	15,633,328	23,947,362
Employee Benefits	22,647,198	77,031	22,724,229	2,366,975	6,519,513	10,871,823	990,062	95,015	20,843,388	43,567,617
Books and Supplies	1,176,323	219,656	1,395,979	799,277	76,003	7,053,372	534,461	9,301	8,472,414	9,868,393
Services, Other Operating Expenses	7,265,663	733,170	7,998,833	(572,803)	3,809,808	5,324,303	940,048	61,371	9,562,727	17,561,560
Capital Outlay	41,124		41,124			5,430			5,430	46,554
Other Outgo	57,191		57,191						0	57,191
Direct Support/Indirect Costs	(2,677,451)		(2,677,451)		668,831	1,193,375	141,528		2,003,734	(673,717)
Other Uses	310,929		310,929	90,059					90,059	400,988
<b>TOTAL EXPENDITURES</b>	79,172,397	1,741,980	80,914,377	5,584,307	21,877,367	48,449,680	3,987,383	408,841	80,307,578	161,221,955
<b>INTERFUND TRANSFERS</b>										
Transfers In	546,279		546,279						0	546,279
Transfers Out	(691,927)		(691,927)						0	(691,927)
Other Financing Sources			0						0	0
Contributions	(14,086,329)		(14,086,329)	2,831,377	7,006,039	54,533	3,987,383	206,997	14,086,329	0
<b>TOTAL TRANSFERS</b>	(14,231,977)	0	(14,231,977)	2,831,377	7,006,039	54,533	3,987,383	206,997	14,086,329	(145,648)
<b>Net Incr(Decr) in Fund Balance</b>	12,710,100	499,955	13,210,055	0	0	(4,228,337)	0	0	(4,228,337)	8,981,718
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	17,599,666	1,217,497	18,817,163	0	0	9,755,602	(0)	(0)	9,755,602	28,572,765
Components of Fund Balance:										
Audit Adjustment	791,912		791,912						0	791,912
Revolving Cash	55,000	0	55,000	0	0	0	0	0	0	55,000
Stores	230,652	0	230,652	0	0	0	0	0	0	230,652
3% Required Reserve	4,857,416	0	4,857,416	0	0	0	0	0	0	4,857,416
Reserved for COPS Repayment	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent			0	0	0		0	0	0	0
Restricted Fund Balance	2,290,665	0	2,290,665	0	0	5,527,265	(0)	0	5,527,265	7,817,930
<b>Unappropriated Fund Balance</b>	23,667,945	1,717,452	25,385,396	0	0	0	0	0	0	25,385,396
<b>Ending Fund Balance</b>	31,101,678	1,717,452	32,819,130	0	0	5,527,265	(0)	(0)	5,527,265	38,346,395

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2010-2011**

**10/11 Unaudited Actuals**

Includes -0.39% Cola with Deficit of  
17.963% on General and 0.00% COLA  
on State Categorical, 10% HW increase,  
Step and Column and ADA Adjust for  
Ceiba College Prep

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	State Sch Bldg	Tax Override	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	35	53	67	71	73
<b>INCOME</b>												
Revenue Limit	7,110,430											
Federal Sources		191,768	6,214,799	6,485,002								
Other State Revenues	1,853,652	1,889,722	3,294,678	587,722				(244,419)				
Other Local Revenues	50,050	277,658	490,254	798,082	19,060	10,459	613,180	1,515		40,264,209	3,380,699	159,904
<b>TOTAL REVENUES</b>	<b>9,014,132</b>	<b>2,359,148</b>	<b>9,999,731</b>	<b>7,870,806</b>	<b>19,060</b>	<b>10,459</b>	<b>613,180</b>	<b>(242,904)</b>	<b>0</b>	<b>40,264,209</b>	<b>3,380,699</b>	<b>159,904</b>
<b>EXPENDITURES</b>												
Certificated Salaries	4,254,049	971,203	2,602,095									
Classified Salaries	658,530	357,720	1,345,997	1,849,121						163,613		
Employee Benefits	2,013,179	660,436	2,308,910	2,098,512						92,470		
Books and Supplies	260,550	76,502	689,415	3,020,314	26,404	552						
Services, Other Operating Expenses	1,975,166	179,967	2,709,064	(22,568)	173,018	10,786	424,106			38,173,910	3,744,568	124,500
Capital Outlay			109,299	3,758	48,682	2,229,654	526,430	8,737				
Other Outgo												
Direct Support/Indirect Costs	4,162	67,409	354,019	248,127								
Other Uses	14,323	121,714										
<b>TOTAL EXPENDITURES</b>	<b>9,179,959</b>	<b>2,434,951</b>	<b>10,118,799</b>	<b>7,197,264</b>	<b>248,104</b>	<b>2,240,992</b>	<b>950,536</b>	<b>8,737</b>	<b>0</b>	<b>38,429,993</b>	<b>3,744,568</b>	<b>124,500</b>
<b>INTERFUND TRANSFERS</b>												
Transfers In	360,063	331,864										
Transfers Out									(31,045)	(515,234)		
Other Financing Sources												
Contributions												
<b>TOTAL TRANSFERS</b>	<b>360,063</b>	<b>331,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(31,045)</b>	<b>(515,234)</b>	<b>0</b>	<b>0</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>194,236</b>	<b>256,061</b>	<b>(119,068)</b>	<b>673,542</b>	<b>(229,044)</b>	<b>(2,230,533)</b>	<b>(337,356)</b>	<b>(251,641)</b>	<b>(31,045)</b>	<b>1,318,982</b>	<b>(363,869)</b>	<b>35,404</b>
<b>FUND BALANCE</b>												
<b>Beginning Fund Balance</b>	<b>2,658,955</b>	<b>1,199,754</b>	<b>168,215</b>	<b>1,075,607</b>	<b>4,116,059</b>	<b>2,591,752</b>	<b>597,167</b>	<b>324,261</b>	<b>31,045</b>	<b>6,759,735</b>	<b>2,611,177</b>	<b>1,883,314</b>
Components of Fund Balance:												
Audit Adjustment					(116,969)	(88,181)				(1,511,367)		
Revolving Cash	0	0	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	281,797	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for COPS Repayment	0	0	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent					0	0	0	0	0	0	2,132,596	0
Restricted Fund Balance	0		0	0	0	0	0	0	0	0	0	0
<b>Unappropriated Fund Balance</b>	<b>2,853,191</b>	<b>1,455,815</b>	<b>49,147</b>	<b>1,467,352</b>	<b>3,770,046</b>	<b>273,038</b>	<b>259,811</b>	<b>72,620</b>	<b>(0)</b>	<b>6,567,350</b>	<b>114,712</b>	<b>1,918,718</b>
<b>Ending Fund Balance</b>	<b>2,853,191</b>	<b>1,455,815</b>	<b>49,147</b>	<b>1,749,149</b>	<b>3,770,046</b>	<b>273,038</b>	<b>259,811</b>	<b>72,620</b>	<b>(0)</b>	<b>6,567,350</b>	<b>2,247,308</b>	<b>1,918,718</b>

PAJARO VALLEY UNIFIED  
2011-2012 BUDGET @ 2010-2011 UNAUDITED ACTUALS

<b>BEGINNING FUND BALANCE</b>	<b>38,346,395</b>
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**Adjustments**

**INCOME**

Revenue Limit	90,224,446
Federal Sources	29,108,058
Other State Revenues	45,958,907
Other Local Revenues	2,370,309
Transfers In	550,000
Other Sources	0
Contributions	0
<b>TOTAL REVENUES</b>	<b>168,211,720</b>

**EXPENDITURES**

Certificated Salaries	67,617,375
Classified Salaries	24,625,165
Employee Benefits	49,612,193
Books and Supplies	9,381,216
Services, Other Operating Expenses	16,430,558
Capital Outlay	158,725
Other Outgo	55,000
Direct Support/Indirect Costs	(507,447)
Other Uses	400,989
Transfers Out	628,823
<b>TOTAL EXPENDITURES</b>	<b>168,402,597</b>

Net Incr(Decr) in Fund Balance	<b>(190,877)</b>
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<b>ENDING FUND BALANCE</b>	<b>38,155,518</b>
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**Components of Fund Balance:**

Revolving Cash	55,000
Stores	230,652
3% Required Reserve	5,052,078
COE Required Reserve	0
Restricted Fund Balance	8,237,092
Unappropriated Fund Balance	24,580,696
<b>Ending Fund Balance</b>	<b>38,155,518</b>

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

**FISCAL YEAR 2011-2012**

**11/12 Budget at 10/11 Unaudited Actuals**

Includes 2.24% Cola with Deficit of 19.754%  
on General and 0.0% COLA on State  
Categorical, 15% HW increase, Step and  
Column and ADA Adjust for Ceiba College  
Prep

	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
<b>INCOME</b>										
Revenue Limit	87,036,297		87,036,297		2,993,140			195,009	3,188,149	90,224,446
Federal Sources	14,600		14,600			29,093,458			29,093,458	29,108,058
Other State Revenues	15,831,194	2,082,582	17,913,776	2,572,611	11,078,824	14,393,696			28,045,131	45,958,907
Other Local Revenues	157,770	0	157,770	111,832		2,100,707			2,212,539	2,370,309
<b>TOTAL REVENUES</b>	103,039,861	2,082,582	105,122,443	2,684,443	14,071,964	45,587,861	0	195,009	62,539,277	167,661,720
<b>EXPENDITURES</b>										
Certificated Salaries	43,591,151	846,048	44,437,199		7,435,757	15,484,063		260,356	23,180,176	67,617,375
Classified Salaries	8,424,584	160,571	8,585,155	3,812,731	3,876,586	6,873,277	1,410,863	66,553	16,040,010	24,625,165
Employee Benefits	26,381,272	227,183	26,608,455	2,636,970	7,804,427	11,246,311	1,151,756	164,274	23,003,738	49,612,193
Books and Supplies	1,146,038	283,722	1,429,760	923,000	233,870	6,332,931	452,630	9,025	7,951,456	9,381,216
Services, Other Operating Expenses	7,236,763	823,618	8,060,381	(405,884)	3,104,644	4,702,844	897,187	71,386	8,370,177	16,430,558
Capital Outlay			0			150,000	8,725		158,725	158,725
Other Outgo	55,000		55,000						0	55,000
Direct Support/Indirect Costs	(2,062,776)		(2,062,776)		531,009	918,393	105,927		1,555,329	(507,447)
Other Uses	310,930		310,930	90,059					90,059	400,989
<b>TOTAL EXPENDITURES</b>	85,082,962	2,341,142	87,424,104	7,056,876	22,986,293	45,707,819	4,027,088	571,594	80,349,670	167,773,774
<b>INTERFUND TRANSFERS</b>										
Transfers In	550,000		550,000						0	550,000
Transfers Out	(628,823)		(628,823)						0	(628,823)
Other Financing Sources	0		0		0				0	0
Contributions	(17,729,555)		(17,729,555)	4,372,433	8,914,329	39,120	4,027,088	376,585	17,729,555	0
<b>TOTAL TRANSFERS</b>	(17,808,378)	0	(17,808,378)	4,372,433	8,914,329	39,120	4,027,088	376,585	17,729,555	(78,823)
<b>Net Incr(Decr) in Fund Balance</b>	148,521	(258,560)	(110,039)	0	0	(80,838)	0	0	(80,838)	(190,877)
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	31,101,678	1,717,452	32,819,130	0	0	5,527,265	(0)	(0)	5,527,265	38,346,395
Components of Fund Balance:										
Audit Adjustment			0						0	0
Revolving Cash	55,000		55,000	0	0	0	0	0	0	55,000
Stores	230,652		230,652	0	0	0	0	0	0	230,652
3% Required Reserve	5,052,078		5,052,078	0	0	0	0	0	0	5,052,078
COE Required Reserve			0	0	0	0	0	0	0	0
Cash w/Fiscal Agent			0	0	0		0	0	0	0
Restricted Fund Balance	2,790,665		2,790,665	0	0	5,446,427	(0)	0	5,446,427	8,237,092
<b>Unappropriated Fund Balance</b>	23,121,804	1,458,892	24,580,696	0	0	0	0	0	0	24,580,696
<b>Ending Fund Balance</b>	31,250,199	1,458,892	32,709,091	0	0	5,446,427	(0)	(0)	5,446,427	38,155,518

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

**FISCAL YEAR 2011-2012**

**11/12 Budget at 10/11 Unaudited Actuals**

Includes 2.24% Cola with Deficit of 19.754%  
on General and 0.0% COLA on State  
Categorical, 15% HW increase, Step and  
Column and ADA Adjust for Ceiba College  
Prep

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	State Sch Bldg	Tax Override	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	35	53	67	71	73
<b>INCOME</b>												
Revenue Limit	7,385,388											
Federal Sources		167,302	5,996,120	6,162,762								
Other State Revenues	1,859,297	865,523	3,201,368	495,000								
Other Local Revenues	17,461	400,002	238,053	904,000	15,000	4,567	432,578	600		42,789,103	3,276,436	100,000
<b>TOTAL REVENUES</b>	<b>9,262,146</b>	<b>1,432,827</b>	<b>9,435,541</b>	<b>7,561,762</b>	<b>15,000</b>	<b>4,567</b>	<b>432,578</b>	<b>600</b>	<b>0</b>	<b>42,789,103</b>	<b>3,276,436</b>	<b>100,000</b>
<b>EXPENDITURES</b>												
Certificated Salaries	4,492,955	842,636	2,566,082									
Classified Salaries	535,795	312,233	1,232,229	1,924,020						161,296		
Employee Benefits	2,245,947	647,814	2,320,067	2,446,972						103,765		
Books and Supplies	324,487	33,675	703,125	3,195,684								
Services, Other Operating Expenses	2,453,925	204,342	2,349,367	64,646	1,241,590		424,578			41,974,000	3,275,000	100,000
Capital Outlay						277,605	8,000	36,466				
Other Outgo												
Direct Support/Indirect Costs	1,778	40,521	264,671	200,477								
Other Uses	14,324	119,609										
<b>TOTAL EXPENDITURES</b>	<b>10,069,211</b>	<b>2,200,830</b>	<b>9,435,541</b>	<b>7,831,799</b>	<b>1,241,590</b>	<b>277,605</b>	<b>432,578</b>	<b>36,466</b>	<b>0</b>	<b>42,239,061</b>	<b>3,275,000</b>	<b>100,000</b>
<b>INTERFUND TRANSFERS</b>												
Transfers In	296,959	331,864										
Transfers Out										(550,000)		
Other Financing Sources												
Contributions												
<b>TOTAL TRANSFERS</b>	<b>296,959</b>	<b>331,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(550,000)</b>	<b>0</b>	<b>0</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(510,106)</b>	<b>(436,139)</b>	<b>0</b>	<b>(270,037)</b>	<b>(1,226,590)</b>	<b>(273,038)</b>	<b>0</b>	<b>(35,866)</b>	<b>0</b>	<b>42</b>	<b>1,436</b>	<b>0</b>
<b>FUND BALANCE</b>												
<b>Beginning Fund Balance</b>	<b>2,853,191</b>	<b>1,455,815</b>	<b>49,147</b>	<b>1,749,149</b>	<b>3,770,046</b>	<b>273,038</b>	<b>259,811</b>	<b>72,620</b>	<b>(0)</b>	<b>6,567,350</b>	<b>2,247,308</b>	<b>1,918,718</b>
Components of Fund Balance:												
Audit Adjustment										0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	281,797	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0	0	0
COE Required Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent					0	0	0	0	0	0	2,132,596	0
Restricted Fund Balance	0		0	0	0	0	0		0	0	0	0
<b>Unappropriated Fund Balance</b>	<b>2,343,085</b>	<b>1,019,676</b>	<b>49,147</b>	<b>1,197,315</b>	<b>2,543,456</b>	<b>0</b>	<b>259,811</b>	<b>36,754</b>	<b>(0)</b>	<b>6,567,392</b>	<b>116,148</b>	<b>1,918,718</b>
<b>Ending Fund Balance</b>	<b>2,343,085</b>	<b>1,019,676</b>	<b>49,147</b>	<b>1,479,112</b>	<b>2,543,456</b>	<b>0</b>	<b>259,811</b>	<b>36,754</b>	<b>(0)</b>	<b>6,567,392</b>	<b>2,248,744</b>	<b>1,918,718</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2012-2013**

**12/13 Budget at 10/11 Unaudited Actuals**

Includes 3.10% Cola with Deficit of 19.754%  
on General and 3.10% COLA on State  
Categorical, 15% 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
<b>INCOME</b>										
Revenue Limit	89,070,480	0	89,070,480	0	2,900,353	0	0	188,964	3,089,317	92,159,797
Federal Sources	14,600		14,600			25,554,084			25,554,084	25,568,684
Other State Revenues	15,475,509	2,110,772	17,586,281	2,490,288	10,707,470	14,098,026		0	27,295,784	44,882,065
Other Local Revenues	157,770	0	157,770	111,832	0	1,638,195			1,750,027	1,907,797
<b>TOTAL REVENUES</b>	104,718,359	2,110,772	106,829,131	2,602,120	13,607,823	41,290,305	0	188,964	57,689,212	164,518,343
<b>EXPENDITURES</b>										
Certificated Salaries	47,183,751	852,637	48,036,388		7,779,625	13,839,001		274,365	21,892,991	69,929,379
Classified Salaries	9,162,247	160,571	9,322,818	3,901,104	4,013,673	6,117,034	1,445,079	68,674	15,545,564	24,868,382
Employee Benefits	31,058,878	239,537	31,298,415	2,922,162	8,777,705	10,314,179	1,274,076	184,242	23,472,364	54,770,779
Books and Supplies	1,146,038	283,722	1,429,760	923,000	188,758	5,544,574	452,630	9,025	7,117,987	8,547,747
Services, Other Operating Expenses	7,236,763	823,618	8,060,381	(405,884)	3,104,644	4,692,964	897,187	71,386	8,360,297	16,420,678
Capital Outlay	0	0	0			0	0		0	0
Other Outgo	55,000		55,000			0			0	55,000
Direct Support/Indirect Costs	(2,062,813)		(2,062,813)		387,173	821,673	105,927		1,314,773	(748,040)
Other Uses	196,310		196,310	0					0	196,310
<b>TOTAL EXPENDITURES</b>	93,976,174	2,360,085	96,336,259	7,340,382	24,251,578	41,329,425	4,174,899	607,692	77,703,976	174,040,235
<b>INTERFUND TRANSFERS</b>										
Transfers In	50,000		50,000	0		0	0	0	0	50,000
Transfers Out	(667,185)	0	(667,185)	0				0	0	(667,185)
Other Financing Sources	0	0	0	0	0			0	0	0
Contributions	(20,014,764)	0	(20,014,764)	4,738,262	10,643,755	39,120	4,174,899	418,728	20,014,764	0
<b>TOTAL TRANSFERS</b>	(20,631,949)	0	(20,631,949)	4,738,262	10,643,755	39,120	4,174,899	418,728	20,014,764	(617,185)
<b>Net Incr(Decr) in Fund Balance</b>	(9,889,764)	(249,313)	(10,139,077)	0	0	0	0	0	0	(10,139,077)
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	31,250,199	1,458,892	32,709,091	0	0	5,446,427	(0)	(0)	5,446,427	38,155,518
Components of Fund Balance:										
Audit Adjustment			0						0	0
Revolving Cash	55,000	0	55,000	0	0	0	0	0	0	55,000
Stores	230,652	0	230,652	0	0	0	0	0	0	230,652
3% Required Reserve	5,241,223	0	5,241,223	0	0	0	0	0	0	5,241,223
COE Required Reserve	0	0	0	0	0	0	0	0	0	0
Reserved for COPS Repayment	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent			0	0	0		0	0	0	0
Restricted Fund Balance	3,290,665	0	3,290,665	0	0	5,446,427	(0)	0	5,446,427	8,737,092
<b>Unappropriated Fund Balance</b>	12,542,895	1,209,579	13,752,474	0	0	0	0	0	0	13,752,474
<b>Ending Fund Balance</b>	21,360,435	1,209,579	22,570,014	0	0	5,446,427	(0)	(0)	5,446,427	28,016,441

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY  
**FISCAL YEAR 2012-2013**  
**12/13 Budget at 10/11 Unaudited Actual**

Includes 3.10% Cola with Deficit of 19.754%  
on General and 3.10% COLA on State  
Categorical, 15% 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	Tax Override	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	35	53	67	71	73
<b>INCOME</b>												
Revenue Limit	7,385,388											
Federal Sources	0	167,302	5,996,120	6,162,762								
Other State Revenues	1,822,771	863,969	3,201,368	495,000								
Other Local Revenues	17,461	400,002	238,053	904,000	18,000		432,578			43,585,775	3,655,230	100,000
<b>TOTAL REVENUES</b>	<b>9,225,620</b>	<b>1,431,273</b>	<b>9,435,541</b>	<b>7,561,762</b>	<b>18,000</b>	<b>0</b>	<b>432,578</b>	<b>0</b>	<b>0</b>	<b>43,585,775</b>	<b>3,655,230</b>	<b>100,000</b>
<b>EXPENDITURES</b>												
Certificated Salaries	4,243,069	870,246	2,511,793									
Classified Salaries	548,645	319,697	1,248,587	1,979,226						165,203		
Employee Benefits	2,252,600	608,063	2,404,248	2,739,491						113,322		
Books and Supplies	324,487	33,675	703,125	2,895,684	0							
Services, Other Operating Expenses	2,453,925	204,342	2,349,367	64,646	1,241,590		424,578			43,257,250	3,655,230	100,000
Capital Outlay			0				8,000					
Other Outgo												
Direct Support/Indirect Costs	1,778	40,521	264,671	200,477								
Other Uses	0	119,609										
<b>TOTAL EXPENDITURES</b>	<b>9,824,504</b>	<b>2,196,153</b>	<b>9,481,791</b>	<b>7,879,524</b>	<b>1,241,590</b>	<b>0</b>	<b>432,578</b>	<b>0</b>	<b>0</b>	<b>43,535,775</b>	<b>3,655,230</b>	<b>100,000</b>
<b>INTERFUND TRANSFERS</b>												
Transfers In	296,959	370,226	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	0
Contributions		0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>296,959</b>	<b>370,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>0</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(301,925)</b>	<b>(394,654)</b>	<b>(46,250)</b>	<b>(317,762)</b>	<b>(1,223,590)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>												
<b>Beginning Fund Balance</b>	<b>2,343,085</b>	<b>1,019,676</b>	<b>49,147</b>	<b>1,479,112</b>	<b>2,543,456</b>	<b>0</b>	<b>259,811</b>	<b>36,754</b>	<b>(0)</b>	<b>6,567,392</b>	<b>2,248,744</b>	<b>1,918,718</b>
Components of Fund Balance:												
Audit Adjustment										0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	281,797	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0	0	0
COE Required Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for COPS Repayment	0	0	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent					0	0	0	0	0	0	2,132,596	0
Restricted Fund Balance	0		0	0	0	0	0	0	0	0	0	0
<b>Unappropriated Fund Balance</b>	<b>2,041,160</b>	<b>625,022</b>	<b>2,897</b>	<b>879,553</b>	<b>1,319,866</b>	<b>0</b>	<b>259,811</b>	<b>36,754</b>	<b>(0)</b>	<b>6,567,392</b>	<b>116,148</b>	<b>1,918,718</b>
<b>Ending Fund Balance</b>	<b>2,041,160</b>	<b>625,022</b>	<b>2,897</b>	<b>1,161,350</b>	<b>1,319,866</b>	<b>0</b>	<b>259,811</b>	<b>36,754</b>	<b>(0)</b>	<b>6,567,392</b>	<b>2,248,744</b>	<b>1,918,718</b>



Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2013-2014**

**13/14 Budget at 10/11 Unaudited Actuals**

Includes 2.80% Cola with Deficit of 19.754%  
on General and 2.80% COLA on State  
Categorical, 15% HW increase, Step and  
Column, adjusted ADA for Ceiba College  
Prep Acad

	General Unrestr	Lottery	TOTAL UNRESTRICTED	Transportation	Special Ed	Federal and State Grants/ Entitlements	Restricted Maintenance	Community Day School	TOTAL REST	Total General
		1100		7230/7240	6500/6510		8150	2430		
<b>INCOME</b>										
Revenue Limit	91,217,407	0	91,217,407	0	2,983,754	0	0	194,398	3,178,152	94,395,559
Federal Sources	14,600		14,600			25,554,084			25,554,084	25,568,684
Other State Revenues	15,785,220	2,079,366	17,864,586	2,561,971	11,030,827	14,360,391		0	27,953,189	45,817,775
Other Local Revenues	157,770	0	157,770	111,832	0	1,638,195			1,750,027	1,907,797
<b>TOTAL REVENUES</b>	107,174,997	2,079,366	109,254,363	2,673,803	14,014,581	41,552,670	0	194,398	58,435,452	167,689,815
<b>EXPENDITURES</b>										
Certificated Salaries	47,984,204	858,044	48,842,248		7,903,873	13,714,686		280,251	21,898,810	70,741,058
Classified Salaries	9,210,339	160,571	9,370,910	3,921,712	4,054,261	6,156,588	1,454,120	70,012	15,656,693	25,027,603
Employee Benefits	34,920,876	256,364	35,177,240	3,195,760	9,796,947	11,189,317	1,391,160	202,711	25,775,895	60,953,135
Books and Supplies	1,146,038	283,722	1,429,760	923,000	188,758	5,309,531	452,630	9,025	6,882,944	8,312,704
Services, Other Operating Expenses	5,993,929	823,619	6,817,548	(405,884)	3,104,644	4,392,964	701,587	71,386	7,864,697	14,682,245
Capital Outlay	0	0	0			0	0		0	0
Other Outgo	55,000		55,000			0			0	55,000
Direct Support/Indirect Costs	(2,080,692)		(2,080,692)		398,021	828,704	105,927		1,332,652	(748,040)
Other Uses	196,310		196,310	0					0	196,310
<b>TOTAL EXPENDITURES</b>	97,426,004	2,382,320	99,808,324	7,634,588	25,446,504	41,591,790	4,105,424	633,385	79,411,691	179,220,015
<b>INTERFUND TRANSFERS</b>										
Transfers In	50,000		50,000	0		0	0	0	0	50,000
Transfers Out	(709,053)	0	(709,053)	0				0	0	(709,053)
Other Financing Sources	0	0	0	0	0			0	0	0
Contributions	(20,976,239)	0	(20,976,239)	4,960,785	11,431,923	39,120	4,105,424	438,987	20,976,239	0
<b>TOTAL TRANSFERS</b>	(21,635,292)	0	(21,635,292)	4,960,785	11,431,923	39,120	4,105,424	438,987	20,976,239	(659,053)
<b>Net Incr(Decr) in Fund Balance</b>	(11,886,299)	(302,954)	(12,189,253)	0	0	0	0	0	0	(12,189,253)
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	21,360,435	1,209,579	22,570,014	0	0	5,446,427	(0)	(0)	5,446,427	28,016,441
Components of Fund Balance:										
Audit Adjustment			0						0	0
Revolving Cash	55,000	0	55,000	0	0	0	0	0	0	55,000
Stores	230,652	0	230,652	0	0	0	0	0	0	230,652
3% Required Reserve	5,397,872	0	5,397,872	0	0	0	0	0	0	5,397,872
COE Required Reserve	0	0	0	0	0	0	0	0	0	0
Reserved for COPS Repayment	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent			0	0	0		0	0	0	0
Restricted Fund Balance	3,790,665	0	3,790,665	0	0	5,446,427	(0)	0	5,446,427	9,237,092
<b>Unappropriated Fund Balance</b>	(53)	906,625	906,572	0	0	0	0	0	0	906,572
<b>Ending Fund Balance</b>	9,474,136	906,625	10,380,761	0	0	5,446,427	(0)	(0)	5,446,427	15,827,188

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

**FISCAL YEAR 2013-2014**

**13/14 Budget at 10/11 Unaudited Actual**

Includes 2.80% Cola with Deficit of 19.754%  
on General and 2.80% COLA on State  
Categorical, 15% 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	Tax Override	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	35	53	67	71	73
<b>INCOME</b>												
Revenue Limit	7,385,388											
Federal Sources	0	167,302	5,996,120	6,162,762								
Other State Revenues	1,859,442	865,322	3,201,368	495,000	0							
Other Local Revenues	17,461	400,002	238,053	904,000	14,000		432,578		0	46,639,034	4,068,193	100,000
<b>TOTAL REVENUES</b>	<b>9,262,291</b>	<b>1,432,626</b>	<b>9,435,541</b>	<b>7,561,762</b>	<b>14,000</b>	<b>0</b>	<b>432,578</b>	<b>0</b>	<b>0</b>	<b>46,639,034</b>	<b>4,068,193</b>	<b>100,000</b>
<b>EXPENDITURES</b>												
Certificated Salaries	4,311,675	870,246	2,530,256									
Classified Salaries	550,599	320,281	1,253,555	1,996,598						165,353		
Employee Benefits	2,548,740	638,658	2,571,646	3,042,891						121,452		
Books and Supplies	352,026	33,675	703,125	2,895,684								
Services, Other Operating Expenses	2,453,925	137,716	2,349,367	64,646	1,168,597		424,578			46,302,229	4,068,193	100,000
Capital Outlay							8,000					
Other Outgo												
Direct Support/Indirect Costs	1,778	40,521	264,671	200,477								
Other Uses	0	119,609										
<b>TOTAL EXPENDITURES</b>	<b>10,218,743</b>	<b>2,160,706</b>	<b>9,672,620</b>	<b>8,200,296</b>	<b>1,168,597</b>	<b>0</b>	<b>432,578</b>	<b>0</b>	<b>0</b>	<b>46,589,034</b>	<b>4,068,193</b>	<b>100,000</b>
<b>INTERFUND TRANSFERS</b>												
Transfers In	305,423	403,630	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	0
Contributions		0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>305,423</b>	<b>403,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>0</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(651,029)</b>	<b>(324,450)</b>	<b>(237,079)</b>	<b>(638,534)</b>	<b>(1,154,597)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>												
<b>Beginning Fund Balance</b>	<b>2,041,160</b>	<b>625,022</b>	<b>2,897</b>	<b>1,161,350</b>	<b>1,319,866</b>	<b>0</b>	<b>259,811</b>	<b>36,754</b>	<b>(0)</b>	<b>6,567,392</b>	<b>2,248,744</b>	<b>1,918,718</b>
Components of Fund Balance:												
Audit Adjustment										0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	281,797	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0	0	0
COE Required Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for COPS Repayment	0	0	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent					0	0	0	0	0	0	2,132,596	0
Restricted Fund Balance	0		0	0	0	0	0	0	0	0	0	0
<b>Unappropriated Fund Balance</b>	<b>1,390,131</b>	<b>300,572</b>	<b>(234,182)</b>	<b>241,019</b>	<b>165,269</b>	<b>0</b>	<b>259,811</b>	<b>36,754</b>	<b>(0)</b>	<b>6,567,392</b>	<b>116,148</b>	<b>1,918,718</b>
<b>Ending Fund Balance</b>	<b>1,390,131</b>	<b>300,572</b>	<b>(234,182)</b>	<b>522,816</b>	<b>165,269</b>	<b>0</b>	<b>259,811</b>	<b>36,754</b>	<b>(0)</b>	<b>6,567,392</b>	<b>2,248,744</b>	<b>1,918,718</b>