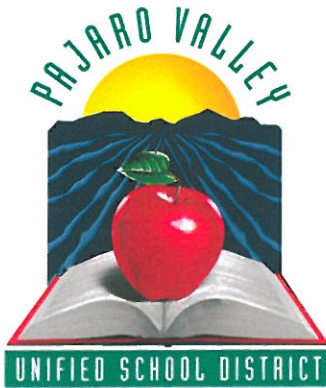


## PAJARO VALLEY UNIFIED SCHOOL DISTRICT MISSION STATEMENT

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 global society.



### June 11, 2014 REGULAR BOARD MEETING

**CLOSED SESSION – 6:00 p.m. – 7:00 p.m.**  
**PUBLIC SESSION – 7:00 p.m.**

**DISTRICT OFFICE**  
**Boardroom**  
**292 Green Valley Road, Watsonville, CA 95076**

#### **NOTICE TO THE PUBLIC: PURSUANT TO SB 343, BOARD PACKET DOCUMENTS ARE AVAILABLE FOR YOUR REVIEW AT THE FOLLOWING LOCATIONS:**

- Superintendent's Office: 294 Green Valley Road, Watsonville, CA (4<sup>th</sup> Floor)
- On our Webpage: [www.pvUSD.net](http://www.pvUSD.net)

#### **Notice to the Audience on Public Comment**

Members of the audience are welcome to address the Board on all items not listed on this agenda. Such comments are welcome at the "Visitor Non-Agenda Items".

Members of the audience will also have the opportunity to address the Board during the Board's consideration of each item on the agenda.

Individual speakers will be allowed three minutes (unless otherwise announced by the Board President) to address the Board on each agenda item. **You must submit this card prior to the discussion of the agenda item you wish to speak to; once an item has begun, cards will not be accepted for that item.** For the record, please state your name at the beginning of your statement. The Board shall limit the total time for public input on each agenda item to 20 minutes. With Board consent, the President may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. The President may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add.

Note: Time allotment for each item is for the report portion only; it is not an anticipation of the total time for the discussion of the item.

**We ask that you please turn off your cell phones and pagers when you are in the boardroom.**

**Please Note that Reporting out of Closed Session will Take Place AFTER Action Items.**

#### **1.0 CLOSED SESSION OPENING CEREMONY IN OPEN SESSION – 6:00 P.M.**

- 1.1 Call to Order
- 1.2 Public comments on closed session agenda.

## **2.0 CLOSED SESSION (AND AFTER REGULAR SESSION IF NECESSARY)**

- 2.1 Public Employee Appointment/Employment, Government Code Section 54957
  - a. Certificated Employees (see Attached)
  - b. Classified Employees (see attached)
- 2.2 Public Employee Discipline/Dismissal/Release/Leaves
- 2.3 Negotiations Update/Conference with Labor Negotiator
  - a. CSEA
  - b. PVFT
  - c. Unrepresented Units: Management and Confidential
  - d. Substitutes – Communication Workers of America (CWA)
- 2.4 Claims for Damages
- 2.5 Existing Litigation
- 2.6 Pending Litigation
- 2.7 Anticipated Litigation
- 2.8 Real Property Negotiations
- 2.9 3 Expulsions

## **3.0 OPENING CEREMONY – MEETING OF THE BOARD IN PUBLIC - 7:00 P.M.**

- 3.1 Pledge of Allegiance
- 3.2 Welcome by Board President  
Trustees Leslie DeRose, Maria Orozco, Karen Osmundson, Lupe Rivas, Jeff Ursino, Willie Yahiro and President Kim De Serpa
- 3.3 Superintendent Comments
- 3.4 Governing Board Comments/Reports Standing Committees Meetings (1 min per trustee)

## **4.0 APPROVAL OF THE AGENDA**

**Board President closes regular meeting and opens public hearings.**

## **5.0 PUBLIC HEARING ON THE LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)**

- 5.1 Report on LCAP  
*Report by Susan Pérez, Assistant Superintendent, C&I* 40 min. pres.; 30 min. discussion
- 5.2 Public Comment
- 5.3 Board Comments/Questions

## **6.0 PUBLIC HEARING ON 2014-15 PROPOSED DISTRICT BUDGET**

- 6.1 Report on Budget  
*Report by Brett McFadden, CBO* 30 min. pres.; 15 min. discussion
- 6.2 Public Comment
- 6.3 Board Comments/Questions

**Board President closes public hearings and resumes regular meeting.**

**7.0 VISITOR NON-AGENDA ITEMS**

Public comments on items that are not on the agenda can be addressed at this time. The Board President will recognize any member of the audience wishing to speak to an item not on the agenda on a matter directly related to school business. The President may allot time to those wishing to speak, but no action will be taken on matters presented (Ed. Code Section 36146.6). If appropriate, the President or any Member of the Board may direct that a matter be referred to the Superintendent's Office for placement on a future agenda. Trustees may ask questions for clarity but cannot take action on these matters. (Please complete a card if you wish to speak.)

**8.0 EMPLOYEE ORGANIZATIONS COMMENTS – PVFT, CSEA, PVAM, CWA****5 Min. Each****9.0 CONSENT AGENDA**

Information concerning the Consent items listed above has been forwarded to each Board Member prior to this meeting for his/her study. Unless some Board Member or member of the audience has a question about a particular item(s) and asks that it be withdrawn from the Consent list, the item(s) will be approved at one time by the Board of Trustees. The action taken in approving Consent items is set forth in the explanation of the individual item(s).

- 9.1 Purchase Orders May 22 – June 4, 2014  
The PO's will be available in the Superintendent's Office.
- 9.2 Warrants May 22 – June 4, 2014  
The warrants will be available in the Superintendent's Office.
- 9.3 Approve Resolution #13-14-27, Emergency Closure and Suspension of Days of Operation at Child Development Department Children Centers and State Preschools Due to Circumstances Beyond Agencies' Control.
- 9.4 Approve Carl Perkins Grant Application for 2014-15.
- 9.5 Approve Aptos High School Water Tank Replacement Project – Measure L #8101 – Project Change Order #2.

The administration recommends approval of the Consent Agenda.

**10.0 DEFERRED CONSENT ITEMS****11.0 ACTION ON CLOSED SESSION****12.0 UPCOMING BOARD MEETINGS/REMAINING BOARD MEETINGS FOR 2014**

All meetings, unless otherwise noted, take place at the District Office Boardroom, 292 Green Valley Road, Watsonville, CA. Closed Session begins at 6:00 pm; Open Session begins at 7:00 pm.

		Comment
<b>June</b>	▪ 25	▪ 2014-2015 Budget Adoption; LCAP Adoption
<b>July</b>	No Meetings	
<b>August</b>	▪ 13 ▪ 27	
<b>September</b>	▪ 10 ▪ 24	▪ Unaudited Actuals
<b>October</b>	▪ 8 ▪ 22	

<b>November</b>	▪ 12	▪
<b>December</b>	▪ 10 Annual Org. Mtg.	▪ Approve 1 <sup>st</sup> Interim Report

### 13.0 ADJOURNMENT



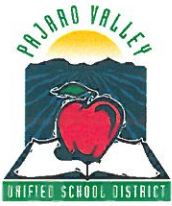
PAJARO VALLEY UNIFIED SCHOOL DISTRICT  
CLOSED SESSION AGENDA  
June 11, 2014

- 2.1 Public Employee Appointment/Employment, Government Code Section 54957  
a. Certificated Employees  
b. Classified Employees

<b>New Hires – Probationary</b>	
	None
<b>Promotions</b>	
	None
<b>New Hires</b>	
5	Teacher
1	Counselor
<b>New Substitutes</b>	
	None
<b>Administrative Appointments</b>	
1	Assistant Principal
<b>Transfers</b>	
	None
<b>Other</b>	
	None
<b>Extra Pay Assignments</b>	
9	Coach
2	Athletic Director
1	Referee
<b>Extra Period Assignments</b>	
	None
<b>Leaves of Absence</b>	
2	Teacher
1	Coordinator
1	INT/Tutor Sign Language
1	Instructional Assistant – Mild/Moderate
<b>Retirements</b>	
	None
<b>Resignations/Terminations</b>	
	None

<b>Supplemental Service Agreements</b>	
29	Teacher
<b>Miscellaneous Actions</b>	
	None
<b>Separations From Service</b>	
1	Administrative Director
2	Director
1	Nurse
2	Principal
1	Speech & Language Specialist
19	Teacher
1	Attendance Specialist
1	Bus Driver
2	Cafeteria Assistant
1	Instructional Assistant – General Education
3	Instructional Assistant – Moderate/Severe
2	Lead Custodian I
2	Library Media Technician
1	Office Assistant I
1	Supervisor, Planning
1	Parent Education Specialist
<b>Limited Term – Projects</b>	
1	Cafeteria Cook/Baker
1	Custodian I
9	Instructional Assistant – Child Development
1	Parent Education Specialist
1	Registrar
1	Senior Translator
<b>Exempt</b>	
5	Childcare
1	Outside Work Experience
6	Student Helper
4	Yard Duty
<b>Provisional</b>	
1	Instructional Assistant – General Education

<b>Limited Term - Substitute</b>	
1	Cafeteria Assistant
2	Campus Safety & Security Officer
21	Instructional Assistant – Child Development
1	Library Media Technician
3	Office Assistant III
1	Office Manager
1	Warehouse Delivery Driver



## *Board Agenda Backup*

Item No: **5.0**

**Date:** June 11, 2014

**Item: Public Hearing: 2014-15 Local Control Accountability Plan**

**Overview:** Staff recommends the board hold a public hearing to receive public input and discuss the district's proposed 2014-15 Local Control Accountability Plan (LCAP). This hearing is required pursuant to state law.

Effective 2013-14, state law requires school districts, county offices of education, and charter schools to develop and adopt annual LCAPs. LCAPs must describe how local education agencies are appropriating increases in state Local Control Funding Formula funds districtwide and to specific student subgroups. School district LCAPs must be developed according to specific public input and development requirements. LCAPs are to spell out a three year plan for meeting specific student achievement targets, but must be updated annually until 2020-21.

District LCAPs and fiscal year budgets must be aligned. Both must undergo public hearings at a regularly scheduled board meeting prior to final adoption.

Included is the district's 2014-15 Budget and LCAP. The state-required LCAP template is located in the appropriate section of the overall document. The district employed an exhaustive five-month development process that included stakeholder input, public forums, staff surveys, numerous meetings, staff analysis, and board input. The plan includes a comprehensive set of achievement targets and program/personnel investments that are intended to significantly improve student achievement throughout the district.

Final adoption of the LCAP is scheduled for June 25, 2014. Upon board adoption of the proposed plan, staff will submit it to the Santa Cruz County Office of Education for review and comment pursuant to the law. Staff will provide a detailed presentation at the meeting.

**Recommendation:** Hold public hearing and receive input on the district's proposed 2014-15 LCAP.

**Budget Considerations: No fiscal impact – Hold hearing only**

**Prepared By:** Susan Perez, Assistant Superintendent for Curriculum and Instruction  
Brett W. McFadden, Chief Business Officer  
Helen Bellonzi, Director of Finance

**Superintendent's Signature:**   
Dorma Baker





## Board Agenda Backup

Item No: **6.0**

**Date:** June 11, 2014

**Item: Public Hearing: 2014-15 Proposed District Budget**

**Overview:** Current law requires school districts to adopt a fiscal year budget no later than June 30 of each year. Effective for the 2014-15 fiscal year is the requirement that districts' budgets be aligned to their annual Local Control Accountability Plans (LCAPs).

District staff developed the enclosed budget based on current law and specific guidelines issued by the Santa Cruz County Office of Education (SCCOE). The board received periodic updates on the 2014-15 fiscal outlook since January. During this process, it provided direction to staff on major elements of the budget. These are reflected in the final proposed July budget.

The proposed 2014-15 budget is aligned to the district's LCAP. Proposed LCAP expenditures and revenue projections have been included in budget year and multi-year assumptions. State law requires that the public hearing for the LCAP and district budget occur simultaneously. The final LCAP and budget will be brought back to board for formal ratification on June 25, 2014.

Upon board adoption of the proposed budget, staff will submit it to the SCCOE for review and comment pursuant to the law. Staff will provide a detailed presentation on the budget.

**Recommendation:** Hold public hearing and receive input on the district's proposed 2014-15 July Budget

**Budget Considerations:** No fiscal impact – Hold hearing only

**Prepared By:** Brett W. McFadden, Chief Business Officer  
Helen Bellonzi, Director of Finance  
Susan Perez, Assistant Superintendent for Curriculum and Instruction

**Superintendent's Signature:**   
Dorma Baker

## Draft – June 11 Public Hearing



## Pajaro Valley Unified School District

### **Board of Trustees**

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

### **Superintendent**

Dorma Baker

### **Superintendent's Cabinet**

#### **Chief Business Officer**

Brett W. McFadden

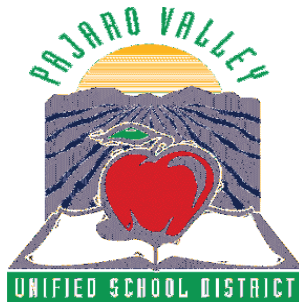
#### **Assistant Superintendents**

Ylda Noguera  
Murry Schekman  
Sharon Roddick  
Susan Perez

# 2014-15 Budget and Local Control Accountability Plan

## July 1, 2014

**ADD TABLE OF CONTENTS HERE  
TO BE COMPLETED AT FINAL ADOPTION JUNE 26**



## **Superintendent's Budget Message**

### **Fiscal Year 2014-15**

June 11, 2014

The district's 2014-15 June Budget embodies an historic transition from a 40-year old state funding model to the new Local Control Funding Formula (LCFF). Accompanying the LCFF is the requirement that all local education agencies enact a Local Control Accountability Plan (LCAP) according to specific input and adoption requirements. As required by law, the district's budget and its LCAP are to be aligned and updated annually. The district's first year LCAP is included in this budget.

This year's budget also signifies another transition. This will be the second year of a projected multi-year fiscal recovery. After five very challenging years, the end of the *Great Recession* and the passage of Proposition 30 have resulted in a stabilization and gradual improvement in the district's fiscal outlook. Implementation of the LCFF has resulted in approximately \$22 million in new state revenue in 2013-14 and 2014-15. Out-year projections indicate continued improvement in revenues over the three-year forecast period.

With this welcome news, the district has responded in bold fashion. Last year, the district's Board of Trustees enacted more than \$13.5 million in districtwide reinvestments. These included additional counselors, a phased in return of K-3 class size reduction, high school custodians, and high school activity directors. Our proudest accomplishment was the enactment of a seven percent salary increase along with an enhanced, up-to-date health care benefit package for all employees. The salary increase was one of the largest of any school district in California. These enhancements will go a long way to ensuring that the district can attract and retain the highest quality educators for our students.

Although pleased, we are not resting on our laurels. Much more remains to be done. This year's LCAP includes another round of reinvestments and new initiatives that will further enhance student achievement and well being. The 2014-15 LCAP includes, among several bold initiatives, a comprehensive implementation of arts and music curriculum to elementary grades, continued implementation of K-3 class size reduction, and the addition of social-emotional counselors to address non-educational barriers to student learning.

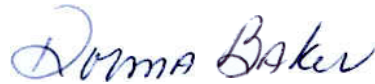
As revenues continue to increase, district administration and the Board of Trustees are committed to making long-term, phased-in reinvestments to district programs and services. The district's reinvestment plan is anchored on the fundamental principle of maximizing student achievement and well being.

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. The district's LCAP embodies the principal elements of the CAF and lays out a three-year plan to sustain student achievement throughout the district. Decisions on how to allocate new revenues will be analyzed based on the principles stated in the CAF and outlined in the LCAP. 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.

It is for these reasons that I am very optimistic about PVUSD's future. But these are minor when compared to the unwavering passion, courage, and commitment our district's leadership and staff display for our students and families each day. Our employees remain steadfast in their commitment to ensuring our students and families receive the very best educational services available. It is this commitment and dedication that will always be the foundation for this district's ongoing success.

Thank you for your ongoing commitment and support for PVUSD's schools and students. I look forward to working with our board, staff, community, and stakeholders during this time of change and opportunity.

Sincerely,



Dorma Baker  
Superintendent



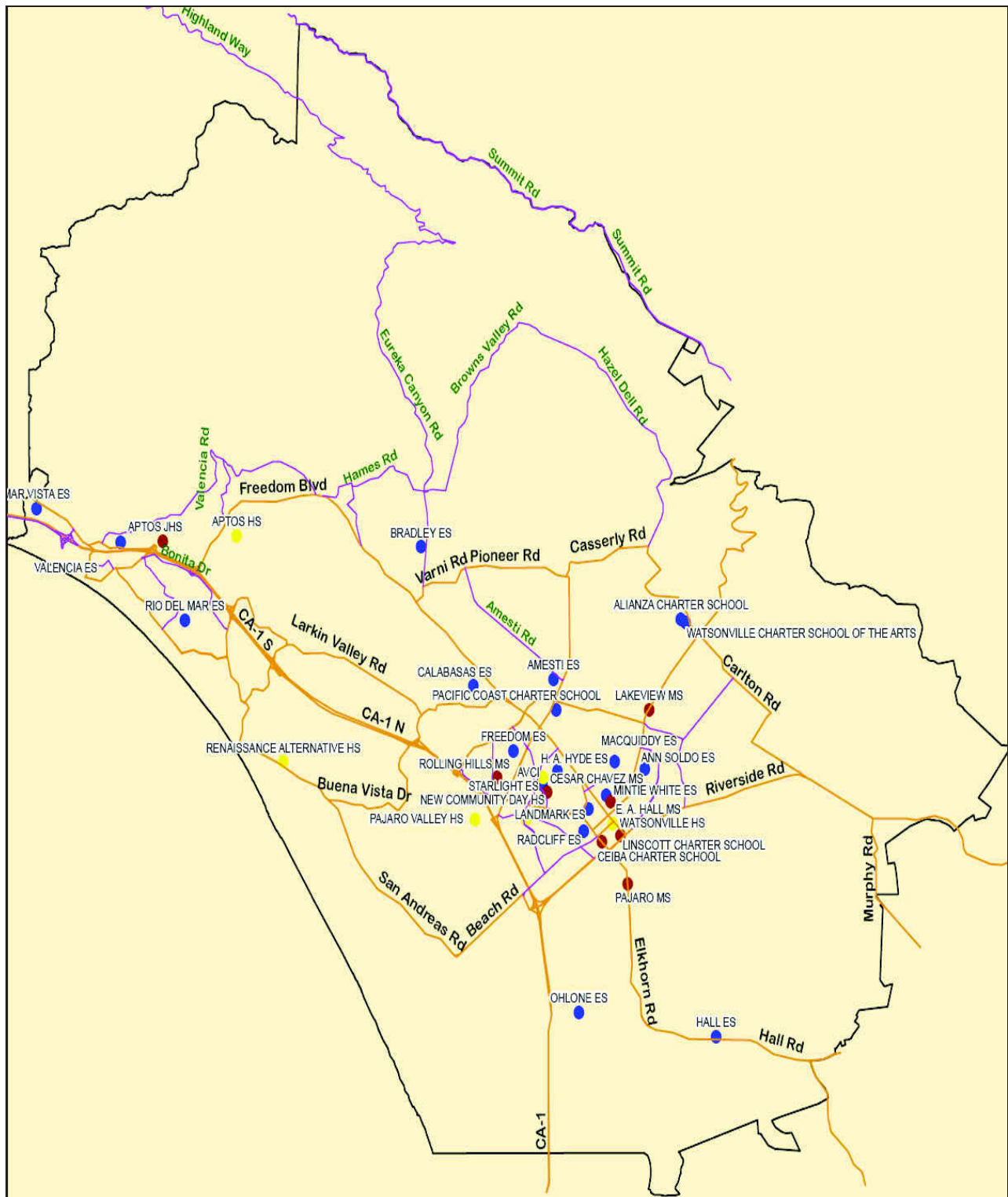
## Special Recognition

The development of the district's annual budget is a team effort. As the 2014-15 Budget went to print, district staff had already begun preparations for the first year implementation of the Local Control Accountability Plan (LCAP). Timely completion of the district's 2014-15 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
- Susan Perez, Assistant Superintendent, Curriculum and Instruction
- Helen Bellonzi, Director of Finance
- Richard Buse, Director of Purchasing, Risk, & Safety
- Fiscal Services team members:
  - Christina Koda
  - Vickie Davis
  - Betty Santos
  - Melissa Lopez
  - 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.

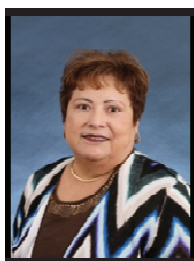
## Map of the District



## Board of Trustees 2014-15



**Kim De Serpa**  
**President of the Board**  
**Trustee Area I**  
Northern portion of PVUSD  
Corralitos and Aptos areas  
[kim\\_deserpa@pvusd.net](mailto:kim_deserpa@pvusd.net)



**Dr. Lupe Rivas**  
**Vice President/Clerk**  
**Trustee Area II**  
Eastern portion of PVUSD  
[lupe\\_rivas@pvusd.net](mailto:lupe_rivas@pvusd.net)



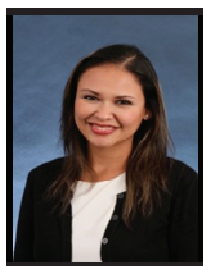
**Karen Osmundson**  
**Trustee Area III**  
North Monterey County area and the  
southwestern area of Watsonville  
[karen\\_osmundson@pvusd.net](mailto:karen_osmundson@pvusd.net)



**Willie Yahiro**  
**Trustee Area IV**  
Southwestern Watsonville  
[willie\\_yahiro@pvusd.net](mailto:willie_yahiro@pvusd.net)



**Leslie DeRose**  
**Trustee Area V**  
Northwestern Watsonville  
[leslie\\_derose@pvusd.net](mailto:leslie_derose@pvusd.net)

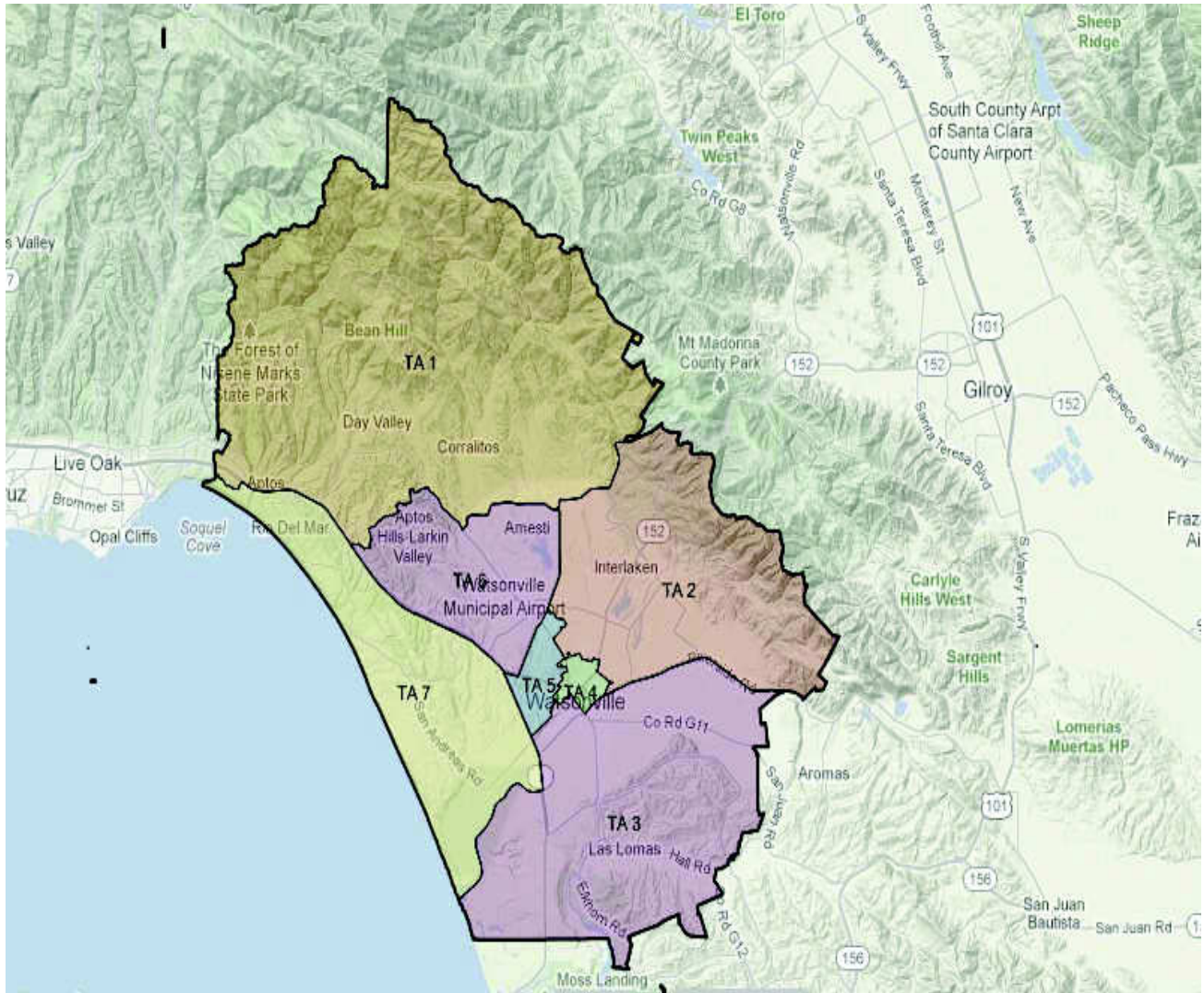


**Maria Orozco**  
**Trustee Area VI**  
Freedom Area  
[maria\\_orozco@pvusd.net](mailto:maria_orozco@pvusd.net)



**Jeff Ursino**  
**Trustee Area VII**  
La Selva Beach and Rio Del Mar  
[jeffrey\\_ursino@pvusd.net](mailto:jeffrey_ursino@pvusd.net)

**(2012-2021)**



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

## 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](mailto:dorma_baker@pvusd.net)



**Brett W. McFadden**  
Chief Business Officer  
Phone: (831) 786-2140  
[brett\\_mcfadden@pvusd.net](mailto:brett_mcfadden@pvusd.net)



**Murry Schekman**  
Assistant Superintendent  
Secondary and Alt. Education,  
Charter Schools, Adult Ed, and  
Student Services  
Phone: (831) 786-2395  
[murry\\_schekman@pvusd.net](mailto:murry_schekman@pvusd.net)



**Ylida Noguera**  
Assistant Superintendent  
Elementary Education  
Phone: (831) 786-2133  
[ylida\\_noguera@pvusd.net](mailto:ylida_noguera@pvusd.net)



**Sharon Roddick**  
Assistant Superintendent  
Human Resources  
Phone: (831) 786-2145  
[sharon\\_roddick@pvusd.net](mailto:sharon_roddick@pvusd.net)



**Susan Perez**  
Assistant Superintendent  
Curriculum and Instruction  
Phone: (831) 786-2400  
[susan\\_perez@pvusd.net](mailto:susan_perez@pvusd.net)





# Pajaro Valley Unified School District

## Mission and Goals

Updated 2012

### **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 2014

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 2011-12 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 20,300 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 12 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 more than 2,000 full 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 (as defined by law) comprise 46.5 percent of the student population. Hispanics represent the largest ethnic group in the district with 16,505 students enrolled, representing 81 percent of total enrollment.

The district's 2014-15 General Fund budget expenditures are projected to be more than \$199 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 \$263 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 help modernize and complete school facilities and install 21<sup>st</sup> century instructional technology district wide over the next decade.

***Visit the district website at [www.pvusd.net](http://www.pvusd.net) for more information.***

# Fingertip Facts about PVUSD

(Data from FY 2013-14)

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

Total enrollment (includes all charter schools)	20,362
Average Daily Attendance (ADA, no charters)	17,485.55
Number of School Sites	33
Elementary Schools	16
Middle Schools	6
High Schools	5
Charter Schools	6
Adult Schools	1
Children Centers	12
<b>Average Class Size (Composite)</b>	
Average Class Size, Grades K-3*	26
Average Class Size, Grades 4-6	30
Average Class Size, Grades 7-8	30
Average Class Size, Grades 9-12	30

**NOTE: K-3 class sizes being reduced to 24:1 over next three years**

## Staffing: Teachers, classified personnel, administrators\*

Total # of district personnel (full and part time)		2,025
Teachers		1,076
Classified employees		815
Total certificated administrators		109
Principals and asst. principals	49	
Coordinators of site academics	17	
Total number of classified management		25
Total district and site administrators (all)		134

\*Figures based on May 2014 payroll

## Income and expenditures

Total General Fund income and sources	\$186,448,431
Total General Fund expenses and other uses	\$201,426,110
Funding per ADA (per LCFF formula)	\$8,038.18
Total teacher salaries	\$60,038,559
Average teacher salary	\$61,345
Average contribution to health and welfare benefits	\$19,120
California Lottery income as percentage of revenue	1.62%
Income received from the California Lottery	\$3,029,364

## District Schools

Elementary Schools	Enrollment (13-14)
Amesti	662
Ann Soldo	696
Bradley	512
Calabasas	609
Freedom	644
Hall	597
H.A. Hyde	613
Landmark	663
MacQuiddy	698
Mar Vista	482
Mintie White	704
Ohlone	509
Radcliff	531
Rio Del Mar	621
Starlight	695
Valencia	520
<b>TOTAL ELEMENTARY SCHOOLS</b>	<b>9,756</b>

Middle Schools	Enrollment
Aptos Junior	722
Cesar Chavez	554
E.A. Hall	574
Lakeview	697
Pajaro	434
Rolling Hills	607
<b>TOTAL MIDDLE SCHOOLS</b>	<b>3,588</b>

High Schools	Enrollment
Aptos High	1,365
Pajaro Valley High	1,486
Watsonville High	1,944
New School	46
Renaissance	182
<b>TOTAL HIGH SCHOOLS</b>	<b>5,024</b>

<b>Total K-12 Enrollment</b>	<b>18,367</b>
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Charter Schools	Enrollment
Alianza Charter (K-8)	641
Linscott Charter (K-8)	279
Watsonville Charter Sch. of Arts (K-6)	265
Pacific Coast Charter (K-12)	279
AVCI Acad. Vocational Charter (9-12)	78
CEIBA Charter (6-8)	452
<b>TOTAL CHARTER SCHOOLS</b>	<b>1,994</b>

<b>Total All Schools Enrollment</b>	<b>20,361</b>
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## 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	
<b><u>Budget action:</u></b>	<b><u>Board adoption date:</u></b>
Adopted budget and LCAP 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 <sup>st</sup> Interim Report (activity through Oct. 31)	By December 15
2 <sup>nd</sup> Interim Report (activity through January 31)	By March 15
3 <sup>rd</sup> Interim Report (activity through June 30)	If required by Co Office of Ed
Budget and LCAP public hearing	Prior to final adoption
July budget and LCAP 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. The budget is to be aligned with the district's LCAP. 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.

## 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 20,362 students based on 2013-14 data reported to the state. The most recent student demographic data is from 2013-14. It shows student ethnic make-up to be 81.1 percent Hispanic or Latino; 16.2 percent White; 0.5 percent African-American; 0.9 percent Filipino; 0.9 percent Asian; and 0.4 percent other. Table 1 below compares the district's demographic make-up against state and countywide estimates.

**Table 1**  
**Enrollment by Ethnicity**  
Pajaro Valley Unified Compared to County and State  
(Data from 2013-14 CBEDs)

	<i>Hispanic</i>		<i>White</i>		<i>Other</i>	
<i>PVUSD</i>	<i>16,505</i>	<i>81.1%</i>	<i>3,290</i>	<i>16.2%</i>	<i>567</i>	<i>2.7%</i>
<i>Santa Cruz Co.</i>	<i>22,394</i>	<i>55.6%</i>	<i>14,689</i>	<i>36.4%</i>	<i>3,212</i>	<i>8%</i>
<i>California</i>	<i>3,321,274</i>	<i>53.3%</i>	<i>1,559,113</i>	<i>25%</i>	<i>1,356,285</i>	<i>21.7%</i>

Based on the 2013-14 demographic data, approximately 76.5 percent of our students were classified as economically disadvantaged and 46.5 percent were classified as English learners. Tables 2 and 3 compare this data against similar data from Santa Cruz county and the state.

**Table 2****Free and Reduced Lunch**

Pajaro Valley Unified Compared to County and State  
(2012-2013 Student Poverty FRPM Data)

	Enrollment	Free and Reduced Lunch	
PVUSD	20,001	15,097	75.5%
Santa Cruz Co.	39,959	21,124	52.9%
California	6,228,316	2,833,080	45.5%

**Table 3**

Pajaro Valley Unified Compared to County and State  
Language Group Data

(2013-2014 DataQuest: English Learners by Language)

	Enrollment	English Language Learners	
PVUSD	20,362	9,464	46.5%
Santa Cruz Co.	40,295	11,698	29%
California	6,236,672	1,413,114	22.7%

- 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 2 and 3 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 ensure that students are meeting annual and quarterly academic benchmarks.

### **Academic Performance Index**

Prior to 2013-14, the state utilized an academic accountability system based on the Academic Performance Index (API). All school districts and county offices were required to account for student, grade span, and schoolwide academic performance via this statutory rubric. In 2013-14, the state began to transition from this model to the national Smarter Balanced Assessment Consortium (SBAC). Additional information on this new academic performance accountability system is outlined below.

Student academic performance data is reported annually in the fall. Available data is from 2012-13. In 2012-13, 41 percent of schools met or exceeded their state Academic Performance Index growth targets, and 22.2 percent of schools had double-digit growth. The district overall showed a three-point decrease in its API with 55.6 percent of schools scoring over 700 on their state API Index. Table 4 and Figure 1 below demonstrate the API growth made by district students since 2006.

**Table 4**  
**District Academic Performance Index**  
**2006-2013**

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
12-13	724	862	690

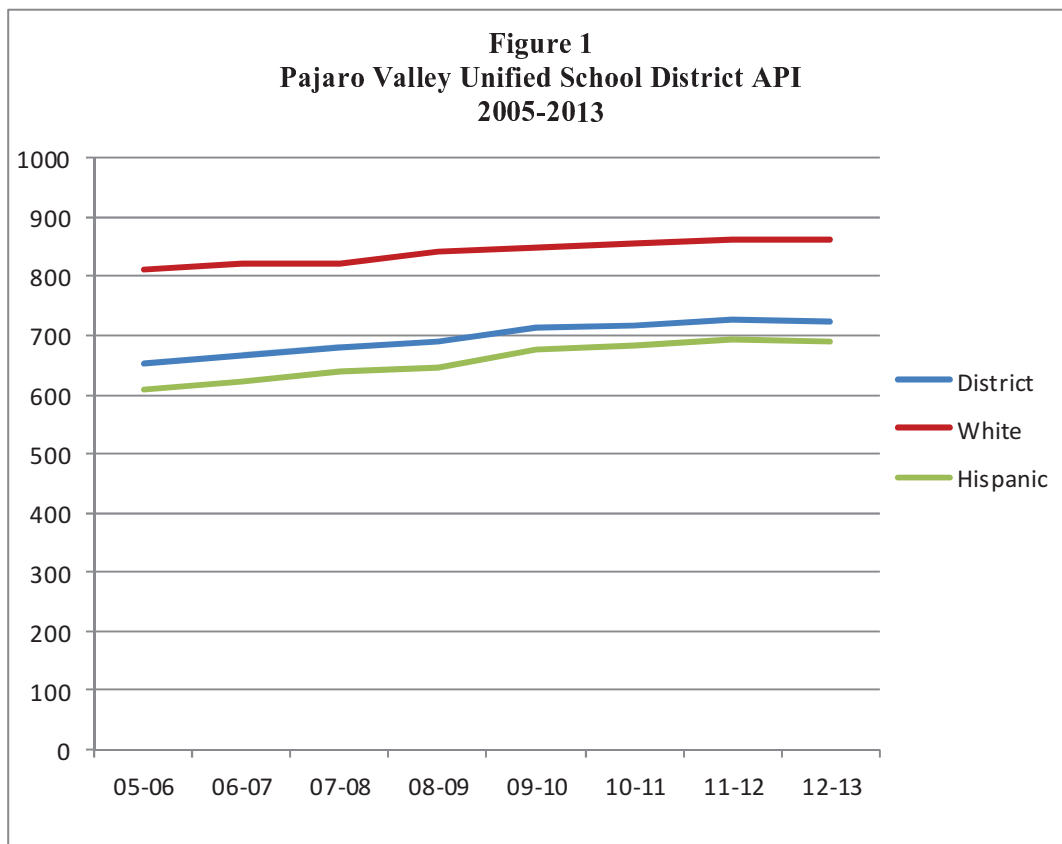


Table 5 below displays the district's progress in its 10<sup>th</sup> grade high school exit exam passage rate. This state required test is first administered to high school students in the 10<sup>th</sup> grade and

is a requirement of receiving a high school diploma. The higher percentage of 10<sup>th</sup> graders passing their first time is an additional indication of improved academic achievement in lower grades.

**Table 5**  
**March Grade 10 High School Exit Exam (CAHSEE) Passage Rates**

	<b>SUBJECT</b>	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
<b>District</b>	ELA	67%	69%	71%	73%	75%	91%	73%
	Math	64%	70%	71%	74%	78%	87%	75%
<b>State</b>	ELA	76%	79%	80%	80%	83%	92%	83%
	Math	78%	79%	81%	81%	83%	92%	84%

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 2014 for the 2013-14 school year. This information will be posted to the district's website.

### **Transition to the SBAC**

Several years ago, California, along with 44 other states, enacted legislation to enact new state-wide K-12 academic standards based on the Common Core State Standards (CCSS). The state's prior academic standards were enacted in 1997-98. Full implementation of the CCSS is to take place in 2014-15. Along with these new standards came a new assessment model (SBAC) outlined above. For 2013-14, no statewide assessment data will be available. The 2013-14 instructional year was utilized as a "test the test" year. The new assessment was administered to students statewide in specific grade spans in the spring of 2014 in a test mode only. No student performance results will be available. Full implement of the SBAC will occur in the 2014-15 instructional year.

The district's administration of the SBAC test was a great success. Several logistical and administration challenges were identified, and actions have been implemented to successfully address these prior to next year's full implementation. District staff provided the Board of Trustees a report on this year's assessment test at its May 28, 2014 meeting. Information on this report is available on the district's website ([www.pvUSD.net](http://www.pvUSD.net)).



## **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, 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](http://www.pvUSD.net)).*

# Historical Overview of District Finances

2008-09 to 2013-14

## Introduction

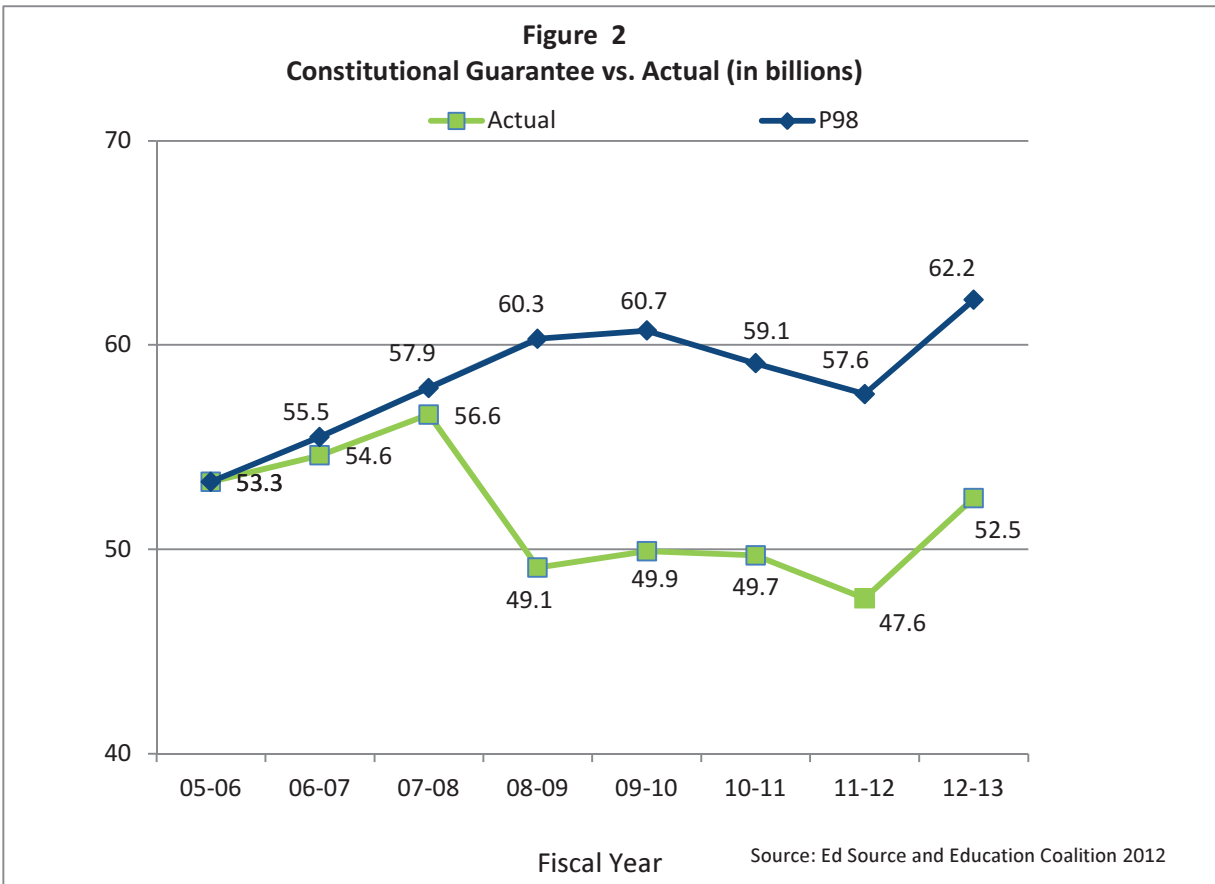
School district funding is largely dictated by policies established by the governor and state legislature. In November 1988, California voters approved Proposition 98 establishing a minimum funding guarantee for K-14 public education. Overall Proposition 98 funding is determined each fiscal year via 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.

Funding from the minimum guarantee is allocated to school districts and county offices of education via the Local Control Funding Formula (LCFF). Adopted in 2013-14, the LCFF was a sweeping reform and simplification of the state's K-Adult education finance model. The prior model was based on a complicated, and somewhat unequal, formula for determining unrestricted funding. Along with this were over 50 state categorical programs, each with their own funding requirements and eligibility criteria. The LCFF is intended to provide more local input and decision making to local education agencies.

The following section provides a five-year history of district finances. It is intended to provide a baseline understanding of the challenges faced by the district and where it is headed now.

## The "*Great Recession*" and state education funding

In late 2007, the nation entered into the worst economic downturn since the Great Depression of the 1930s. The *Great Recession*, as it is now referred, 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 2 below shows the dramatic decreases in state education funding (Proposition 98) since 2005-06.



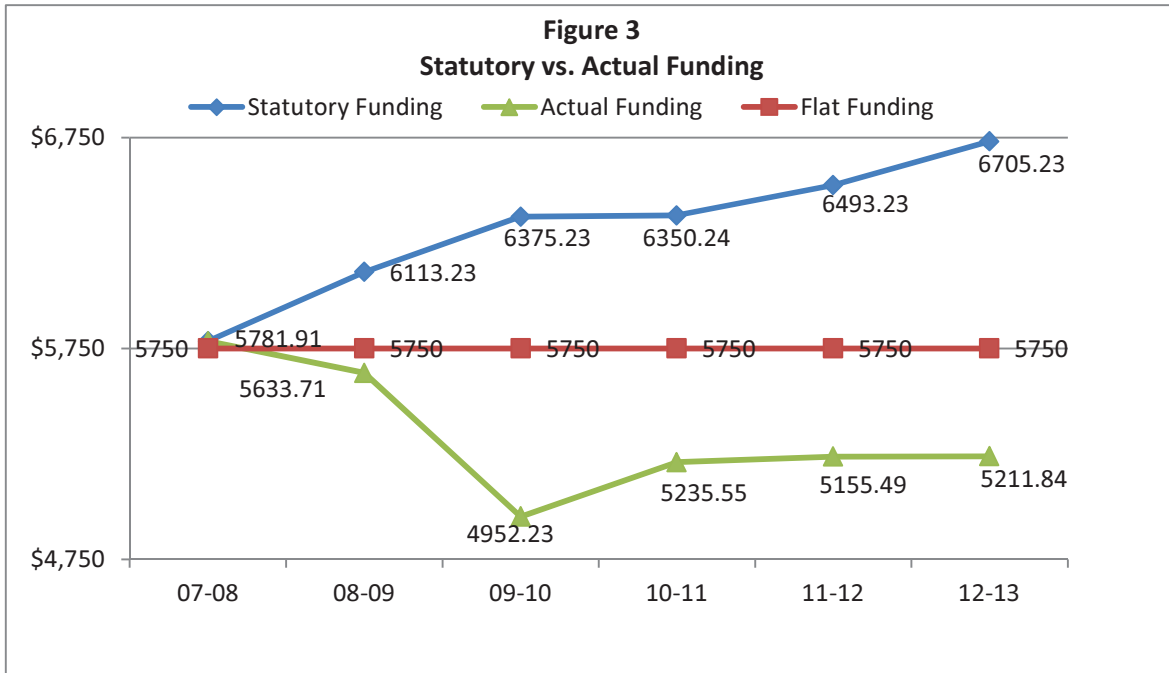
Reductions to K-14 funding were the largest the state's public education system had sustained in history. The result was widespread program reductions, dramatic increases in class sizes, teacher and classified personnel layoffs, and reduced instructional days throughout California. No district was completely immune from the effects of this statewide crisis.

### Revenue and program reductions

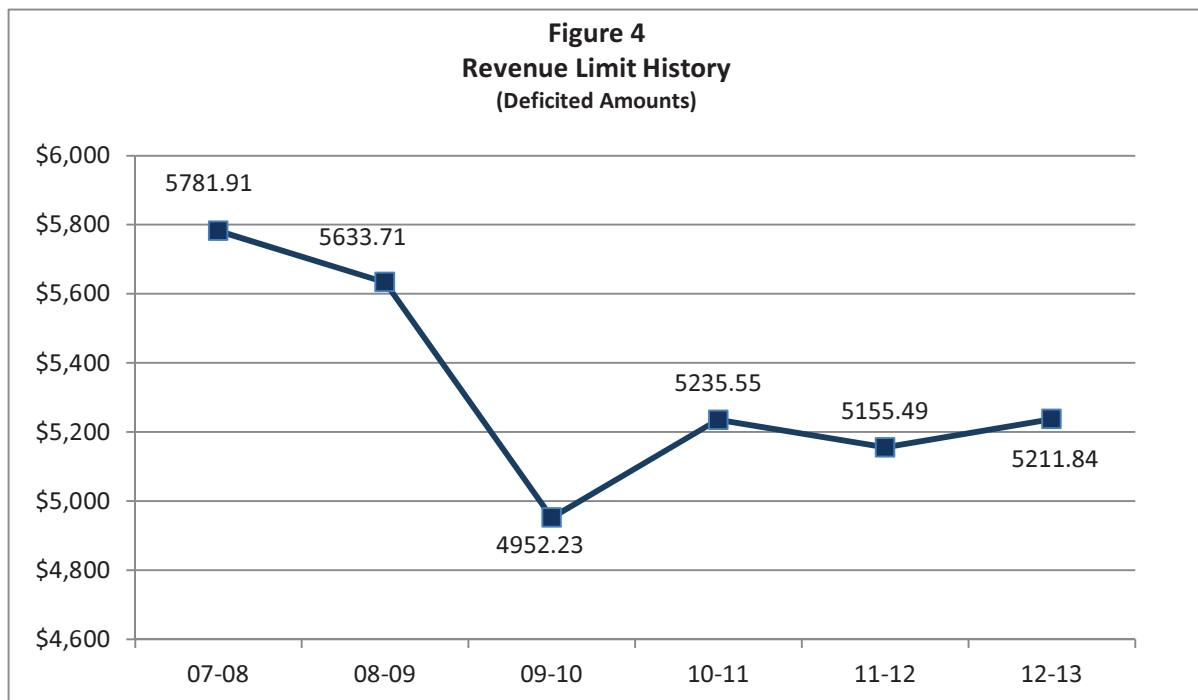
As a result, the district was significantly impacted by the state's fiscal crisis and unprecedented reductions to public education funding. Beginning in 2008-09, the district was forced to implement over \$18.5 million in ongoing and one-time spending reductions. State funding reductions decreased the district's funded student revenue limit by \$1,493.39. This was 22 percent lower than where general purpose funding would have been otherwise.

State reductions forced the district to implement three fiscal stabilization plans over a five-year period. These cuts created a series of challenges to meeting state and federal academic target. These targets increased exponentially each year while state funding was simultaneously reduced at unprecedented rates.

Figure 3 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 was the greatest at any time in modern history.



Over a five year span, reductions to the district’s general purpose revenues (called “revenue limits” under the old state finance system) were dramatic. The district’s revenue limit dropped to the same amount it was in 2005-06 – essentially eliminating seven years of revenue growth. Figure 4 below displays the district’s per ADA revenue limit history over a six year period.



The district's revenue limit and state categorical programs did not receive a statutory cost of living allowance (COLA) for five years. In addition, 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, remained funded at their 2007-08 base levels over the course of the recession. 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.

### **Budget reductions (2008-2010)**

State revenue reductions 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

### **Early restorations**

Over the course of the recession, the Board of Trustees exercised sound and proactive fiscal policy. 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 fared much better than compared to other public sector agencies. The district maintained 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.

The district's proactive fiscal strategy allowed it to make early restorations prior to the start of its fiscal recovery in 2013-14. Early program restorations 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 (two years of funding, 2011-12 and 2012-13)
- Funding K-3 intervention teachers at all elementary schools (2013-14)
- 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 remained committed to protecting 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. Unlike most school districts and public agencies, the district has no health benefit cap. Prior to 2013-14, employees provided 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. Table 6 outlines the district's health benefit cost increases over the past seven years.

**Table 6**  
**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%
13-14	0%
14-15	8%



The district has covered 100 percent of 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.

### **Enhancing employee health benefits**

In 2012-13, district leadership, in partnership with both employee unions, 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 record of a zero percent increase occurring for employee health benefits in the past 25 years.

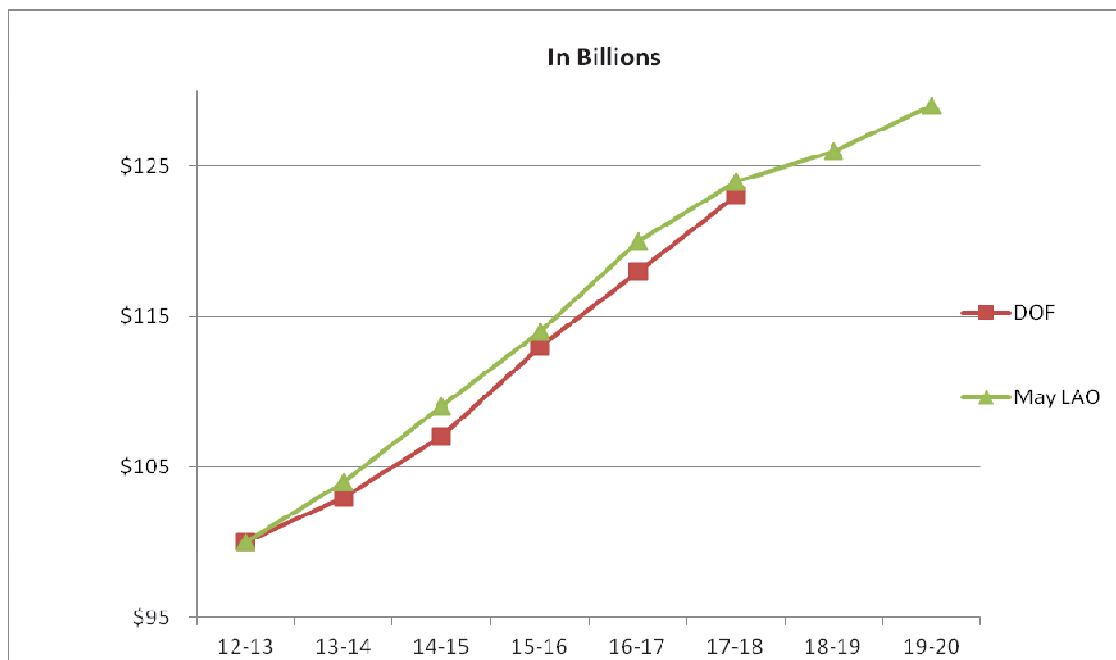
In 2013-14, district staff and union representatives worked collaboratively to approve and implement a more comprehensive, up-to-date health care benefit package. All employees now enjoy a choice of three health care plans that best fit with their individual and/or dependent needs. Employees provide a small deductible for health care visits, but all services and expenses remain uncapped. This plan greatly improved access and coverage for a broader array of health care services for all employees. Along with this, the district expects to yield savings from lower annual health benefit cost increases.

### **The recession's end: Improved financial outlook**

The district's fiscal condition began to change in 2012-13. The nation and state finally started to climb out of the recession. Economic and tax revenues growth started to excel. Coupled with this was the state's passage of Proposition 30 and subsequent enactment of the LCFF. The passage of Proposition 30 in November 2012 helped to stabilize the state's revenues and avoid further reductions to public education programs.

State revenues are projected to increase steadily over the next six 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 5 below displays projected state General Fund revenue growth based on figures by the state Department of Finance (DOF) and Legislative Analyst's Office (LAO) figures.

**Figure 5**  
**Projected State General Fund Growth**



### **2013-14 reinvestment plan**

The 2013-14 fiscal year saw a significant increase in state education funding associated with improved state fiscal health and the passage of the LCFF funding reform. The district received approximately \$7 million in new state LCFF revenue with projected revenue increases over the eight year implementation of LCFF (see next section for additional detail).

In response, the district's Board of Trustee implemented an ambitious reinvestment plan to restore and reinvest benefits and vital services districtwide. This was one of the largest reinvestment packages enacted by a school district in the state. These items were identified based on input received from parents, students, staff, and community members. This represented the district's first phase of program and personnel reinvestments after six years of reductions and fiscal austerity. Additional phases are outlined in the district's 2014-15 LCAP (see next section).

Table 7 outlines the items and estimated costs of district's 2013-14 reinvestment plan. These are ongoing expenditures and will be built into the 2014-15 budget. Restoration of K-3 class-size reduction (CSR) will be phased in annually over four years pursuant to a 24:1 maximum student-to-teacher ratio. First grade was implemented in 2013-14. Kindergarten CSR will be implemented in 2014-15, with second and third grades implemented in consecutive years thereafter. This approach will provide the district time to address facility needs at specific school sites prior to full K-3 CSR implementation.

**Table 7**  
**2013-14 Reinvestment Plan**

ITEM	TOTAL VALUE
Salary increase – 7% for all employees	\$7,200,000
Class size reduction 24:1 First grade	\$1,360,000
K-3 intervention teachers at all elementary schools	\$1,912,000
Additional FT counselor at each middle school (6)	\$194,914
Restore activities directors (1 per HS)	\$184,776
Restore athletic coach stipends at high schools	\$609,297
Restore Office Assist III's to FT at elementary Sites	\$550,062
Custodians - one additional at each high school	\$175,500
Classification study implementation year 1	\$1,062,631
<b>TOTAL</b>	<b>\$13,249,180</b>

### **Recovery will take time**

Even with projected revenue increases, 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 only return to levels near where it was funded by the state in 2007-08.

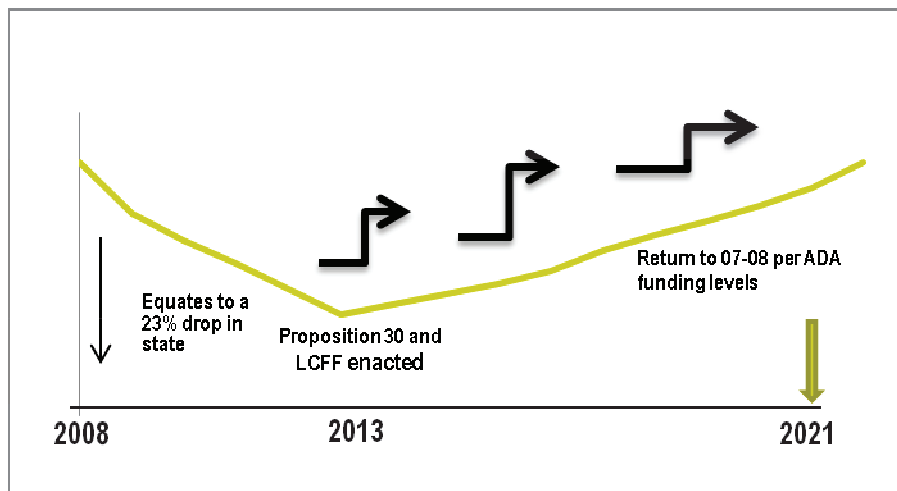
District revenues will indeed increase annually, but overall state investment in public education will continue to remain below nationwide averages. The state ranked 49<sup>th</sup> in per pupil expenditures in the nation in 2011-12 (most recent data comparison). On top of that, it will take eight years to reach complete target entitlements under the LCFF. Meanwhile, other states will continue to fund their public education systems at a higher per-capita amount than California. New LCFF funding is certainly welcome, but it does not address the overall adequacy of the state's investment in public education. Figure 6 below displays this discrepancy.

**Figure 6**  
**California Per Student Expenditures**  
 Source: School Services of CA, 2013

State	Current Expense Per Student (Adjusted for Regional Cost Differences)	Percent of National Ave
<i>United States</i> <sup>1</sup>	<b><i>\$11,864</i></b>	<b><i>100.0%</i></b>
<b>California (Rank 49)</b>	<b>\$8,341</b>	<b>70%</b>

Recovery and reinvestment into district staff and programs will be annual and incremental as the LCFF formula is implemented over the next seven years. Restorations and reinvestments into district programs will be outlined in the district's annual LCAP. Figure 7 below displays the district's projected recovery under the LCFF.

**Figure 7**  
**District LCFF Revenue Recovery**  
 (as projected 2014-15)



The next section outlines the district's 2014-15 LCAP and utilization of projected LCFF funding increases pursuant to the plan..

## **2014-15 Local Control Accountability Plan**

### **Overview**

In 2013-14, the governor and state lawmakers enacted a sweeping reform of California's K-Adult finance system. Called the Local Control Funding Formula (LCFF), it is the most significant change to how California funds public education in last 40 years. The LCFF is intended to restore education funding to 2007-08 levels and provide local education agencies more opportunity for local input and decision making to meet their unique needs. The LCFF is to be implemented over an eight year period with completion scheduled for 2020-21.

Accompanying this new funding is the requirement that all school districts and county offices of education adopt and renew annually a Local Control Accountability Plan (LCAP). District and county office budgets and LCAPs must be aligned. The district's first LCAP is included in this budget. The LCAP is intended to be a plan for how local education agencies will outline academic growth targets for specific student sub-groups and expend funds to meet those targets over a three-year period.

### **LCFF funding formula**

Under the formula, each school district has been assigned an entitlement funding target based on its level of 2007-08 state funding. This entitlement target would be reached in 2020-21, or earlier should the state speed up funding (as it is doing in 2014-15). The formula is divided into four grade spans. Add each span by the amount outlined in the table, and that amount is a district's grade span entitlement. Add all four up and that represents the district's total LCFF entitlement target funding.

The LCFF includes two grade span adjustments. The first is exclusively dedicated to implementing K-3 CSR. Districts are required to staff their K-3 classes at a 24:1 ratio by the end of the eight-year LCFF implementation period. PVUSD opted to fully implement this provision in four years. First grade CSR was implemented in 2013-14. Kindergarten will be in 2014-15 with second and third being implemented consecutively thereafter. The second grade span adjustment is for high school. This funding could be used for career technical education related purposes, but its use is not specified in law.

Table 8 below outlines how the LCFF formula works in each of the four grade spans

**Table 8**  
**LCFF funding formula**  
**(2014-15)**

Factors	K-3	4-6	7-8	9-12
Grade Span Base Grant per ADA	\$7,011	\$7,116	\$7,328	\$8,491
Grade span adjust	10.4%CSR	--	--	2.6%
CSR, CTE amounts	\$729	--	--	\$221
<p style="text-align: center;"><b>Add the following amounts to the base grant and adjustments above:</b></p> <p><b>Supplemental grant: 20% of the grade span base grant and adjustments multiplied by the districtwide % eligible students (EL, low income, foster youth)</b></p> <p><b>Concentration grant: 50% of the grade span base grant and adjustments for students eligible for supplemental grant above 55% concentration threshold</b></p> <p><b>Add-ons</b> - Home-to-School Transportation and Targeted Instructional Improvement Grant (TIIG) - No COLA for these programs and they remain funded at 12-13 rates</p>				

The LCFF formula includes two specific grants – supplemental and concentration. These are targeted for students within specific subgroups: English learners, low income, and foster youth. Supplemental and concentration grant funding is intended for these students. District’s must demonstrate in their LCAPs how a proportionate share of this funding is being used to increase student achievement and meet LCAP growth targets for these students. Failure to meet these targets, as well as other requirements of LCFF, could put the district in jeopardy of funding and/or program improvement sanctions.

### **2014-15 LCFF entitlement funding**

Yearly LCFF entitlement amounts will adjust according to a cost of living adjustment. In addition, the state can opt to over or under fund the yearly entitlement based on Proposition 98 funding growth and the overall health of the state’s budget. The district’s yearly LCFF increase is displayed as “current year gap funding.” This is the yearly amount of funding the state has determined to be applied toward meeting the district’s final LCFF entitlement target over the eight-year implementation period.

The overall gap in funding is based on the district’s LCFF entitlement target minus where the district was funded in 2013-14. The amount of funding it takes to bridge that “gap” is the district’s gap funding. Annual LCFF gap funding for local education agencies is determined via the annual state budget deliberation process. Table 9 outlines the district’s LCFF formula entitlement funding over the forecast period.

**Table 9**

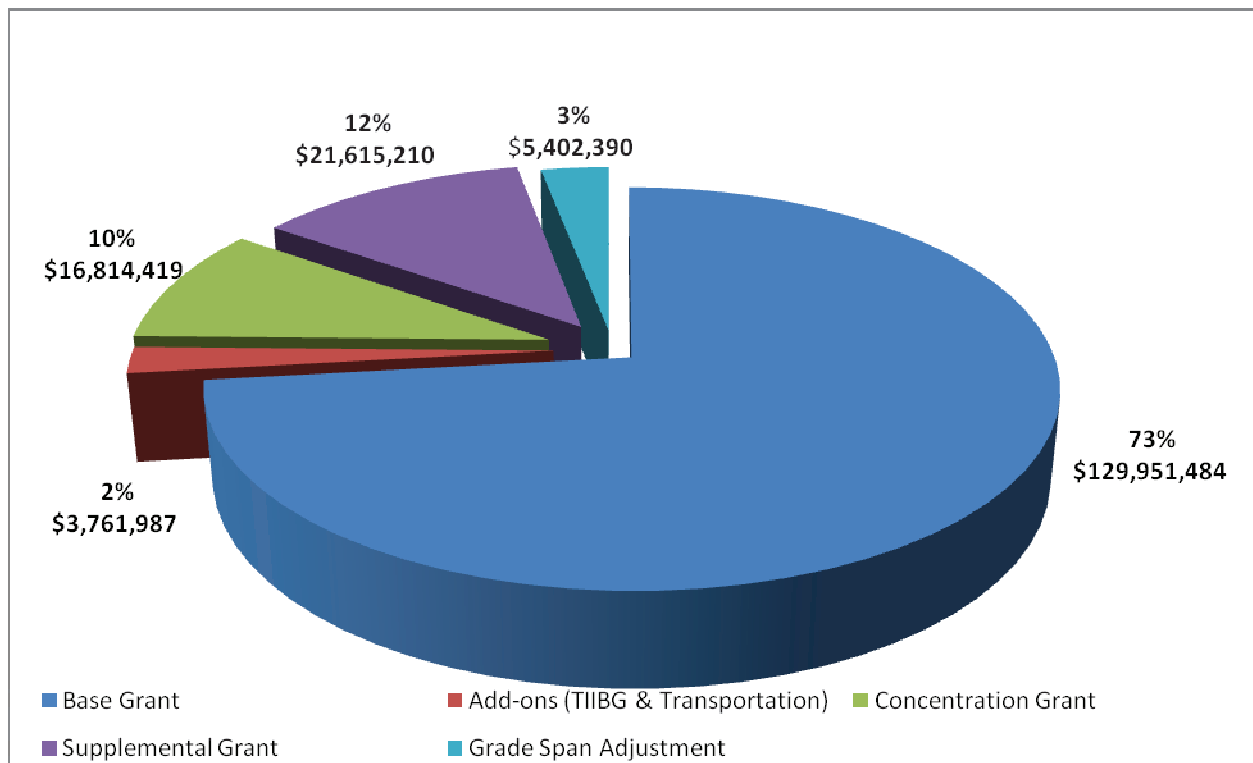
<b>Pajaro Valley Unified Local Control Funding Formula Entitlements* Summary of Funding</b>				
	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>
Target	\$177,545,489	\$178,618,364	\$181,987,965	\$186,092,854
Floor	118,525,029	125,259,473	139,960,696	154,228,954
CY Gap Funding	6,952,610	14,967,169	14,268,258	6,904,907
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$125,477,639</b>	<b>\$140,226,642</b>	<b>\$154,228,954</b>	<b>\$161,133,861</b>

\*Entitlement totals subject to annual COLA increases

Figure \_\_ breaks down the percentages of LCFF funding for district's entitlement funding. As indicated, the majority of the district's LCFF funding will be from the base grant.

**ADD ADDITIONAL TEXT HERE REGARDING UNDUPLICATED STUDENT COUNTS.....**

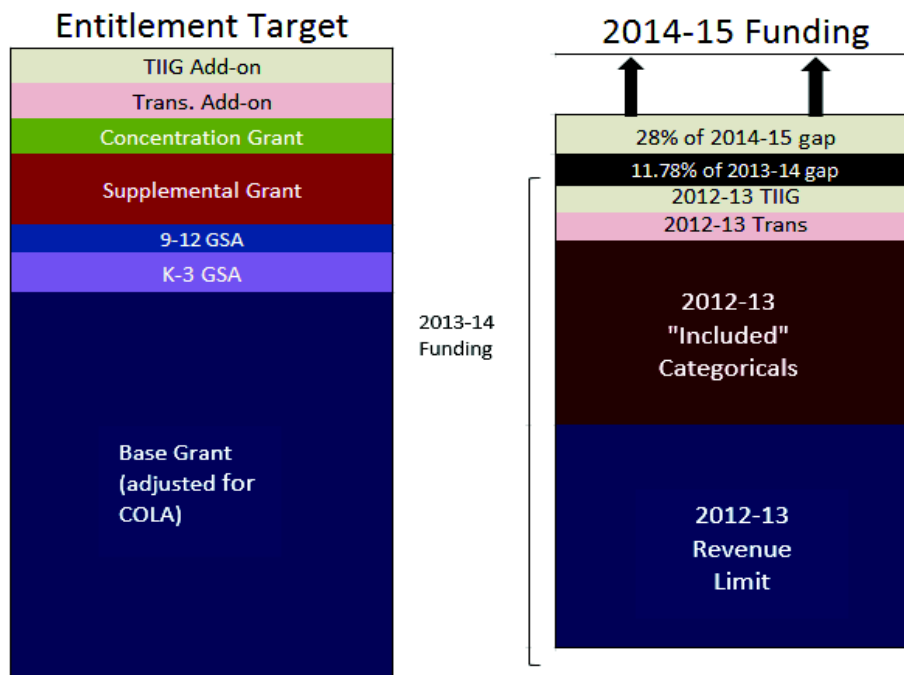
**Figure 8  
LCFF Entitlement Funding Breakdown**





For 2014-15, the state will provide additional LCFF funding to help school districts meet their funding targets earlier. The 2014-15 state LCFF funding will bridge districts' funding gaps by an average of 28 percent. Added to last year's 11 percent, the state will have provided roughly one-third of overall gap funding for the average school district. These percentages will vary among districts. Figure 9 outlines the state's approach to funding LCFF in 2014-15.

**Figure 9**  
**2014-15 LCFF Funding Targets**



### 2014-15 LCAP development process

All LCAPs must be completed on a template provided by the state. The law requires districts to seek public input from a specified range of district stakeholders. All LCAPs must outline the input process utilized to develop the plan. Prior to final adoption, districts must conduct a public hearing on their LCAPs and budgets. The district's LCAP includes description of the public review and input process utilized to develop the plan.

### Overview of LCAP proposals and funding

**SECTION TO BE COMPLETED AT FINAL BUDGET/LCAP ADOPTION ON JUNE 26 – SEE LCAP FOR ITEMS AND BUDGET AMOUNTS**

## **Budget and Fund Overview**

### **FY 2014-15**

The following section provides an overview of the major elements included in the district's 2014-15 budget.

#### **On-time state budget**

School districts' annual budgets are heavily reliant and influenced by data, formulas, and policies enacted in the state budget. The challenge is that state requirements require districts to develop their budgets and related assumptions prior to final enactment of the state budget. As such, the district relies on the governor's May Budget Revision for assumptions and information. The district is required by law to adopt a budget no later than June 30 each year. In some years, final adoption of the state budget does not occur until after June 30.

This is a common occurrence. Staff will present necessary modifications to the board later in the fiscal year. The law requires local education agencies to make budget modifications no later than 45 days after enactment of the state budget. Specific steps the district must take in this regard are provided by the county office of education acting within its state appointed authority as the district's fiscal oversight agency.

#### **The budget document**

PVUSD's 2014-15 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 2014-15 thru 2016-17 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**

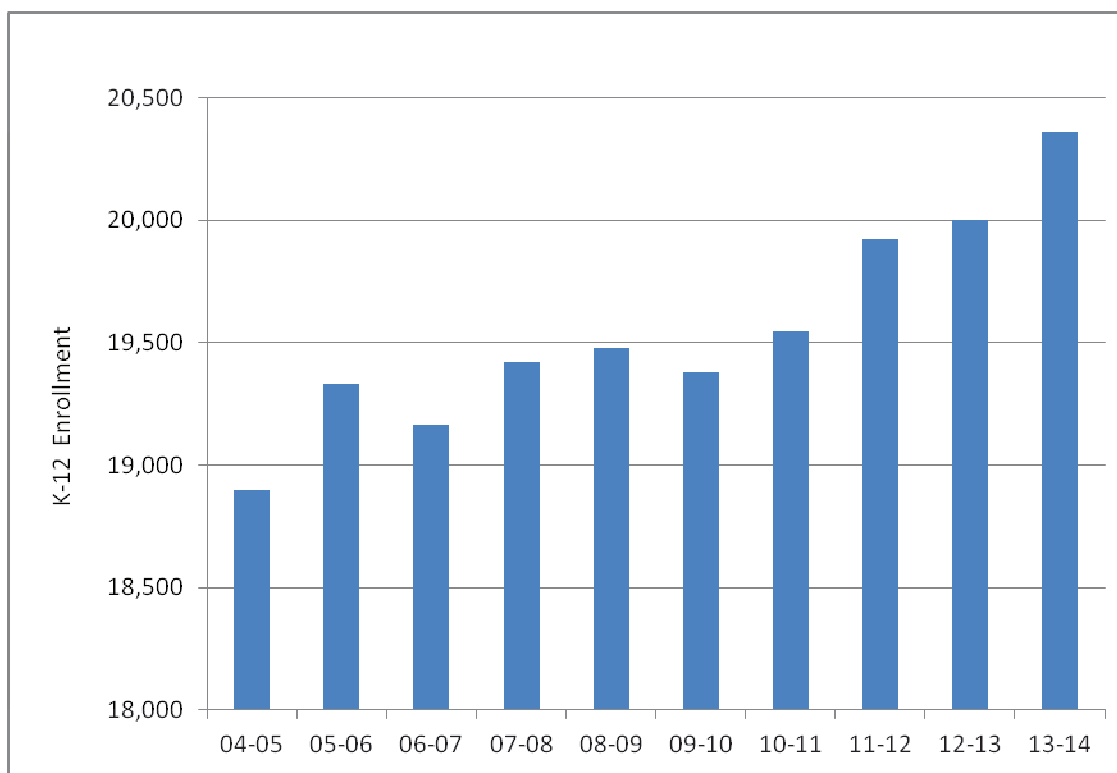
If expenditures for all district funds were added up, the district’s total expenditures for 2014-15 is projected at more than \$263 million. But this does not mean that all of this funding is readily available for unrestricted purposes. With the exception of the General Fund (fund 01), monies in other 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 10 details the district’s K-12 enrollment history (includes charter schools).

**Figure 10**  
**District Total Enrollment**  
(all schools, including charters)



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 2013-14 (excluding charter schools) was 18,367 compared to 18,091 in 2012-13. This is 276 students higher when compared to 2012-13.

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.

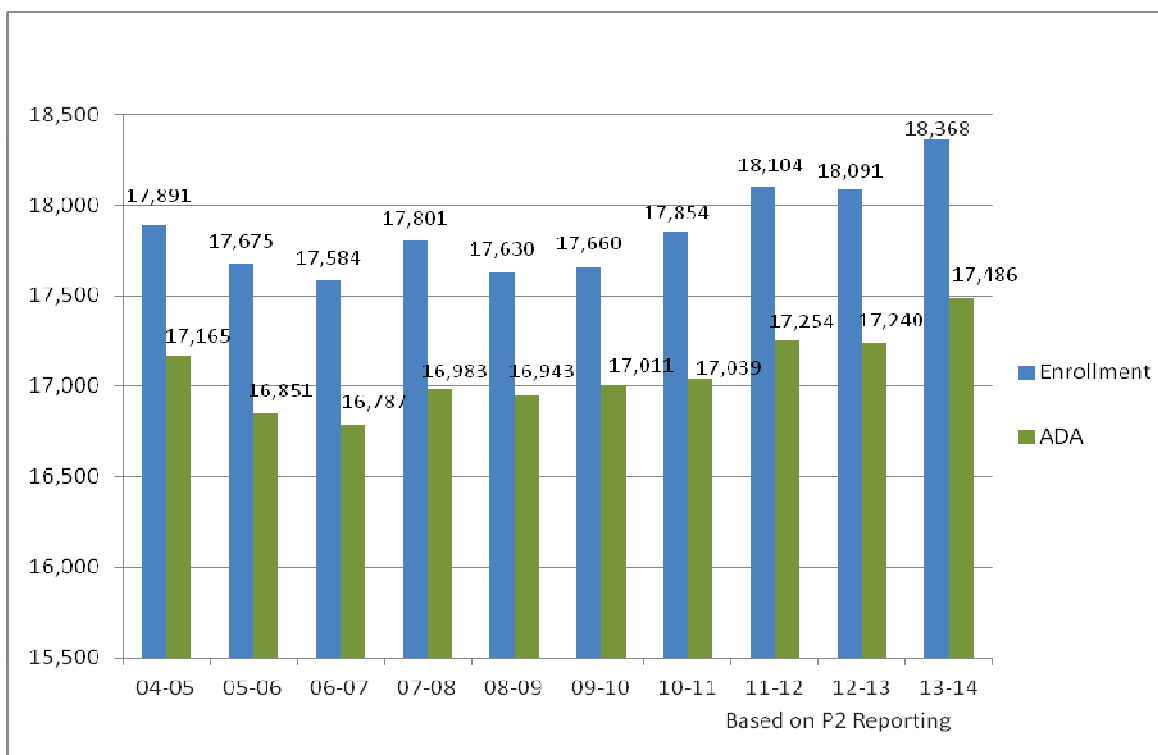
#### **LCFF funding based on ADA**

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.

For 2014-15, PVUSD’s K-12 enrollment (no charter schools) is projected at 18,367. ADA at budget adoption is estimated at 17,447. This is the number that will determine LCFF funding for K-12 in the budget year. Figure 11 shows the discrepancy between actual student enrollment and ADA.

**Figure 11**  
**Enrollment vs. 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 for 2013-14 was 17,485.55. Per student ADA funding was \$8,038.18. The districts’ ADA to enrollment ratio for 2013-14 was 95.2 percent. The district projects it will maintain 95 percent or greater over the next three years.

## **2014-15 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 10 displays the district's General Fund summary for 2014-15. The table includes revenue and expenditure assumptions based on current law and direction provided by the Santa Cruz COE. It also accounts for board-adopted policies, fixed cost increases, updated LCFF revenue assumptions, and 2014-15 projected LCAP expenditures. 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 10**  
**General Fund Summary**  
**2014-15 July Adoption**

<b>BEGINNING FUND BALANCE</b>		<b>33,198,833</b>
<b>Audit Adjustments</b>		
 <i><b>INCOME</b></i>		
Revenue Limit	140,551,924	
Federal Sources	22,105,158	
Other State Revenues	22,428,961	
Other Local Revenues	1,312,388	
Transfers In	50,000	
Other Sources	0	
Contributions	0	
<b>TOTAL REVENUES</b>	<b>186,448,431</b>	
 <i><b>EXPENDITURES</b></i>		
Certificated Salaries	77,605,192	
Classified Salaries	29,569,081	
Employee Benefits	61,409,753	
Books and Supplies	10,515,046	
Services, Other Operating Expenses	19,033,701	
Capital Outlay	500,000	
Other Outgo	388,782	
Direct Support/Indirect Costs	(700,338)	
Other Uses	705,135	
Transfers Out	2,399,758	
<b>TOTAL EXPENDITURES</b>	<b>201,426,110</b>	
 <i><b>Net Incr(Decr) in Fund Balance</b></i>	 <b>(14,977,679)</b>	
 <b>ENDING FUND BALANCE</b>		<b>18,221,154</b>
 <b>Components of Fund Balance:</b>		
Revolving Cash	55,000	
Cash with Fiscal Agent	65,000	
Stores	193,113	
3% Required Reserve	6,042,783	
Restricted Fund Balance	7,894,868	
Unappropriated Fund Balance	3,970,390	
<b>Ending Fund Balance</b>		<b>18,221,154</b>

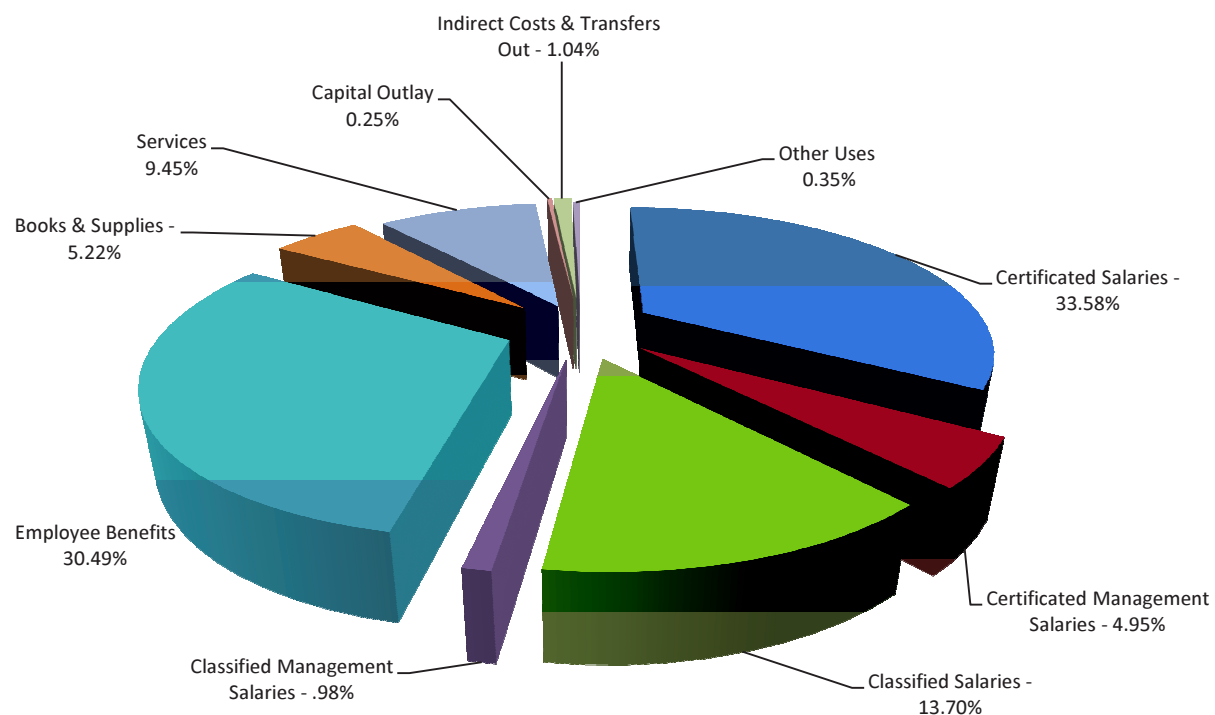


The district is required by state law to maintain a minimum three percent Reserve for Economic Uncertainty (REU). The REU is calculated off of the district's total General Fund expenditures. It is noted that the REU minimum amount does not cover an entire month of payroll. High LCFF funded districts (like PVUSD) 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 five percent of total estimated expenditures in 2014-15.

### General Fund expenditures

The majority of General Fund monies go toward employee salaries and benefits. Salaries and benefits typically make up the largest share of a school district's expenditures. Figure 12 breaks down the district's 2014-15 estimated total General Fund expenditures per major function.

**Figure 12**  
**2014-2015 Proposed Budget**  
**General Fund Expenditures**



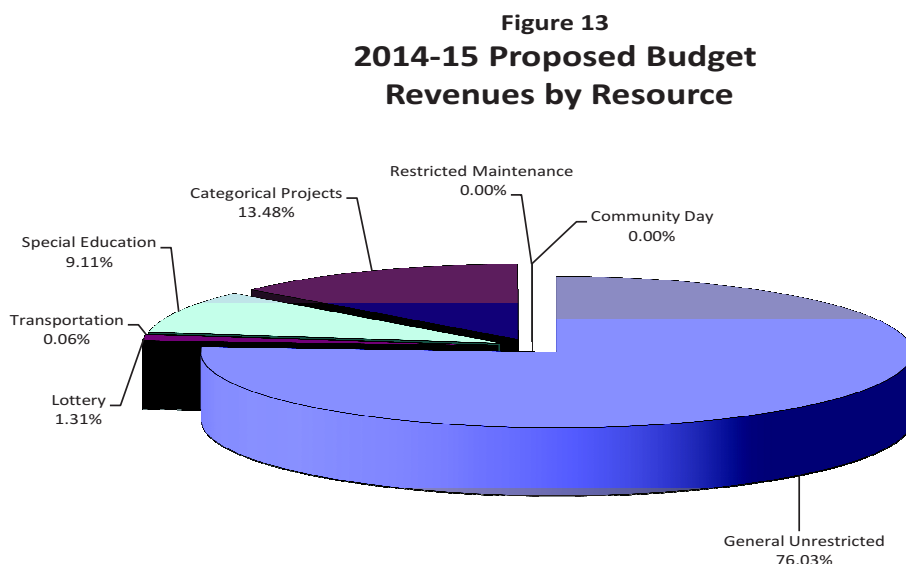
After salaries, the next largest expenditure is employee benefits. The budget projects this will be 30.49 percent of budget year expenditures. These include both statutory and non-statutory

benefits, including such items as health, vision, dental, unemployment insurance, short and long-term disability, and workers compensation.

Only 5.93 percent of 2014-15 General Fund expenditures will go to management salaries. This amount has remained roughly the same over the past two years. The statewide average is 7.3 percent. The district maintains a low manager to employee ratio.

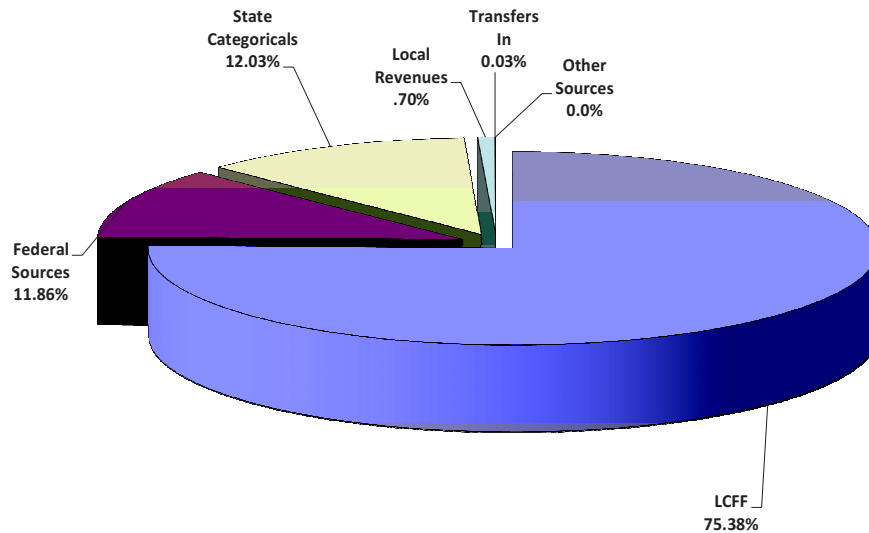
### **General Fund - revenue and expenditure sources**

Figure 13 provides a breakdown of the district's General Fund revenue by resource.

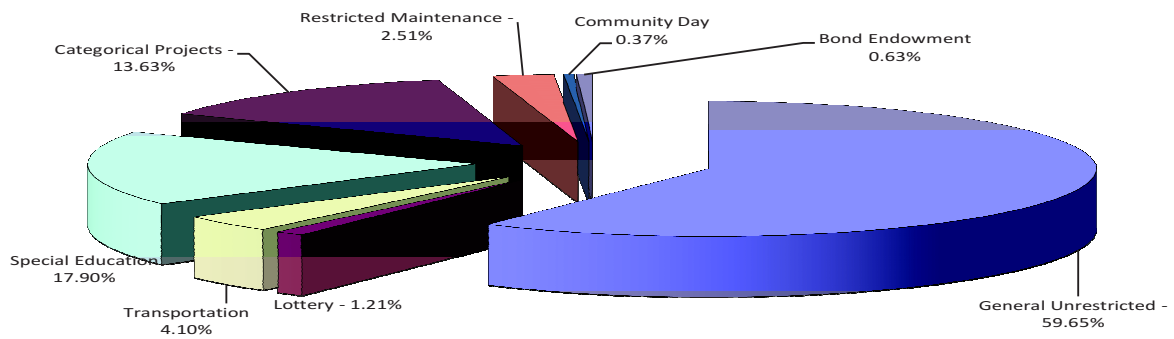


Figures 14 and 15 display major expenditures and revenues by specific General Fund resources. Expenditures from general unrestricted resources constitute the bulk of the district's expenditures with categorical programs and special education ranked second and third. Special education, like that of other 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 14**  
**2014-15 Proposed Budget**  
**General Fund Revenues**



**Figure 15**  
**2014-15 Proposed Budget**  
**Expenditure by Resource**



### 2014-15 Multi-year projection at July adoption

State law requires school districts to develop multi-year projections (MYPs) 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 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 11 below outlines the district's MYP with updated budget assumptions for 2013-14.

**Table 11**  
**2014-15 July Adopt MYP**  
(In millions)

	2014-15	2015-16	2016-17
Beginning Balance	33.20	18.22	14.09
Revenues	186.45	201.20	208.50
Expenditures	201.43	205.33	211.84
Increase/Decrease	(14.98)	(4.13)	(3.34)
Ending Balance	18.22	14.09	10.75
Revolving Cash/Rest.Bal	8.21	7.46	6.70
3% Reserve	6.04	6.16	6.36
Unapprop Reserve	3.97	0.47	(2.31)

The 2014-15 July budget MYP includes a number of assumptions as directed by the Santa Cruz COE. The following is a summary of what it does and does not include.

#### What the 2014-15 MYP includes:

- Current law funding formulas (i.e. LCFF) and requirements as directed by the state and Santa Cruz COE.

- Projected LCFF funding and COLA applied to entitlement funding per the BASC calculator.
- Projected LCAP expenditures as detailed in the plan
- Step and column funding per existing employee salary schedules
- Health and welfare costs increasing by eight percent in 2014-15, and two years thereafter.
- State required 3 percent reserve for economic uncertainty

What it does not include:

- Projected salary and/or benefit changes resulting from negotiated agreements with either of the district's employee unions.

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

## **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 2014-15. The special circumstances related to this are outlined below. The following provides fiscal detail for 2014-15 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 4,500 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 utilizing 23 other locations throughout the district. Effective July 1, 2014, the ILC will be re-occupied by WAAE after being temporarily leased to Ceiba Charter School pursuant to negotiated agreement between the district and charter school. Adult Education activities during this time were temporarily located in the Watsonville Cabrillo College campus.

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.

Passage of the LCFF resulted in significant changes to the structure and delivery of adult education statewide. Pursuant to state law, 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 2014-15, the district's adult education program is budgeted at \$2,484,000. This is slightly higher than prior year funding reflecting increases in employee salaries and benefits. The district maintains its maintenance of effort expenditure requirement for the 2014-15 year. District leadership is participating in discussions with Cabrillo College and other local education agencies regarding the development of a regional consortium for adult education in Santa Cruz.

County. Details of this consortium will be finalized in the budget year for implementation in 2015-16.

### **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 was initially established to account separately for state apportionments and district contributions for deferred maintenance purposes at school sites and district facilities. In 2008-09, the state eliminated the program as part of its public education funding reductions. Prior to that, the state provided a matching apportionment to the district of more than \$1 million per year.

The state's elimination of its annual match created additional challenges to maintaining and repairing district 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. In addition, the district was forced to reduce non-classroom expenditures disproportionately during the recession. One area that was hardest hit was maintenance and operations.

Recognizing this challenge, 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. Monies in the deferred maintenance endowment may be expended 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

For 2014-15, the fund has approximately \$1.7 million remaining in its fund balance (see summary charts). The fund will be augmented with an additional \$750,000 from the Measure L endowment. Total revenue in 2014-15 is projected to be \$2.4 million. This is slightly below projected expenditures for the fiscal year. Staff will closely monitor fund expenditures over the course of the year. It is not uncommon for several projects to be delayed and/or carried over into the next fiscal year. As a result, the fund will likely have a small balance going into the 2015-15 year.

Prior year fund balance is expected to be exhausted in the fiscal year. In subsequent years, the district will rely on bond endowment funding and seek other dedicated funding for these purposes. In addition, the 2014-15 LCAP includes additional funding for maintenance and operations related personnel. Staff will recommend future ongoing reinvestments in this area as part of the district's seven-year LCFF/LCAP implementation.

Below is a list of deferred maintenance projects scheduled for 2014-15. 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.

**2014-15 Deferred Maintenance Projects  
(Projected)**

**ELEMENTARY  
SCHOOLS**

SCHOOL SITE	SCOPE OF WORK	ESTIMATED COST
Amesti	A.C. repairs in two areas	\$39,000.00
Bradley	A.C. back lot/fence	\$86,000.00
H. A. Hyde	CC Building Re-roof/HVAC replacement	\$132,000.00
Mac Quiddy**	Dry rot/re-roof kinder on patio area	\$31,000.00
Ohlone**	Re-roof bell tower/Dry rot	\$48,000.00
Rio Del Mar **	Upgrade main sewer line	\$182,000.00
Rio Del Mar	Re-roof room Admin. Bldg	\$21,000.00
WCSA	Re-grade play field	\$34,000.00
Watsonville CC	Re-roof/HVAC replacement	\$158,000.00
Various sites	Replace clock/bell/intercom with VOIP systems	\$310,000.00
	<b>SUB TOTAL</b>	<b>\$1,041,000.00</b>

**JUNIOR HIGH/MIDDLE**

SCHOOL SITE	SCOPE OF WORK	ESTIMATED COST
Aptos Jr.	Replace HVAC unit on MPR	\$48,000.00
Lakeview	Re-roof staff room	\$26,000.00
Lakeview	Fill cracks on A.C. road	\$22,000.00
Various sites	Replace clock/bell/intercom with VOIP systems	\$310,000.00
	<b>SUB TOTAL</b>	<b>\$406,000.00</b>

**HIGH SCHOOLS**

SCHOOL SITE	SCOPE OF WORK	ESTIMATED COST
Aptos High **	Upgrade electrical at the lower campus	\$148,000.00
Aptos High	Dry rot repair various locations	\$360,000.00
AVCI	Repair AC parking lot	\$132,000.00
Maintenance Yard	Repair AC parking lot	\$36,000.00
Transportation Yard	Repair AC parking lot	\$36,000.00
Watsonville**	Replace 2 boilers	\$98,000.00
Watsonville**	Replace clock/bell system	\$86,000.00
Watsonville	Tie in with VOIP systems	\$210,000.00
	<b>SUB TOTAL</b>	<b>\$1,106,000.00</b>
	<b>Over all total</b>	<b>\$2,553,000.00</b>

\*\*Roll over not completed in 2013-14

## **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. 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.

The fund begins the fiscal year with a fund balance of approximately \$55 million. The district projects approximately \$22.3 million in bond-related expenditures in the fiscal year. Staff notes that fiscal year expenditure projections in this fund are susceptible to fluctuations. These are often due to factors out of the district's control including complications with construction, state/federal/local regulatory approval, and other unforeseen events. Once funds from the first issuance are expended, the district will initiate a second issuance for additional bond funds.

State law requires districts with Proposition 39 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. In addition, district staff provides quarterly bond program reports to the Board of Trustees as well. Information regarding up-to-date expenditures, projects, and COC meetings and activities 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](http://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. This information is also available on the district’s website.

### **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 2014-15 July budget and Local Control Accountability Plan reflect 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 and LCAP.

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 occurrences. 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.

**###**

**§ 15497. Local Control and Accountability Plan and Annual Update Template.**

**Introduction:**

LEA: Pajaro Valley Unified School District    Contact: Dorma Baker, Superintendent, [dorma\\_baker@pvusd.net](mailto:dorma_baker@pvusd.net), (831) 786-2135    LCAP Year: 2014-2015

***Local Control and Accountability Plan and Annual Update Template***

*The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5.*

*For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.*

*For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula as identified in Education Code section 2574 (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.*

*Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.*

*The LCAP is intended to be a comprehensive planning tool. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.*



*For each section of the template, LEAs should comply with instructions and use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. Data referenced in the LCAP must be consistent with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.*

### **State Priorities**

*The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.*

#### **A. Conditions of Learning:**

**Basic:** degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)

**Implementation of State Standards:** implementation of academic content and performance standards adopted by the state board for all pupils, including English learners. (Priority 2)

**Course access:** pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)

**Expelled pupils (for county offices of education only):** coordination of instruction of expelled pupils pursuant to Education Code section 48926. (Priority 9)

**Foster youth (for county offices of education only):** coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records. (Priority 10)

#### **B. Pupil Outcomes:**

**Pupil achievement:** performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)

**Other pupil outcomes:** *pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)*

**C. Engagement:**

**Parent involvement:** *efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)*

**Pupil engagement:** *school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)*

**School climate:** *pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)*

**Section 1: Stakeholder Engagement**

*Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.*

**Instructions:** Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the LCAP or annual update. Note that the LEA's goals related to the state priority of parental involvement are to be described separately in Section 2, and the related actions and expenditures are to be described in Section 3.

**Guiding Questions:**

- 1) How have parents, community members, pupils, local bargaining units, and other stakeholders (e.g., LEA personnel, county child welfare agencies, county office of education foster youth services programs, court-appointed special advocates, foster youth, foster parents, education rights holders and other foster youth stakeholders, English learner parents, community organizations representing English learners, and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?

- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representative parents of pupils identified in Education Code section 42238.01?
- 6) In the annual update, how has the involvement of these stakeholders supported improved outcomes for pupils related to the state priorities?

Involvement Process	Impact on LCAP
<p>In order to ensure a transparent process in which all stakeholder groups would have an opportunity to provide input into the development of the LCAP, PVUSD initiated this process in November 2013. An overview of the LCFF and LCAP was developed and shared with Leadership, school staff, School Site Councils and DELAC during November, December and January. A survey that addressed all eight State Priority Areas was then developed to gather input from all stakeholder groups. Multiple versions of the survey were developed to specifically address students, parents, teachers and administrators. The following indicates the dates for all input sessions:</p> <p><u>Teachers:</u></p> <ul style="list-style-type: none"> <li>•All teachers reviewed and provided input on eight priority areas. (January 10, 2014, SBC Day)</li> </ul> <p><u>Parent Advisory Groups:</u></p> <ul style="list-style-type: none"> <li>•The Parent Advisory Committee reviewed and provided input on the eight State priority areas. (Feb. 24, 2014 at PVHS); The Parent Advisory Committee consisted of the SSC president from each site, president of CAC, and Foster Youth Representatives. 25 participants signed in for this session.</li> <li>•DELAC reviewed and provided input on the eight State priority areas. ( Feb. 18, 2014); This also included Migrant Representatives. 22 participants signed in for this session.</li> </ul> <p><u>Community Forums:</u></p> <ul style="list-style-type: none"> <li>•Three "Town Hall" meetings were held to gather input on the eight priority areas. These meetings took place at AHS, WHS &amp; PVHS. These were advertised via flyers to parents and local media.</li> </ul>	<p>These various forums to encourage broad stakeholder engagement resulted in over two thousand suggestions for programs and services. It was necessary to synthesize and prioritize this list so that a writing committee could begin to determine which actions and services should be considered to address the goals that were identified based on specific metrics and need.</p> <p>A Writing Committee was formed that included:</p> <ul style="list-style-type: none"> <li>• Four Principals</li> <li>• Six Teachers, including PVFT Leadership</li> <li>• Educational Services</li> <li>• Migrant Services</li> <li>• Student Services</li> <li>• Foster Youth</li> <li>• Special Education</li> <li>• Technology</li> <li>• Child Development</li> <li>• Finance</li> <li>• Cabinet</li> </ul> <p>This group began the writing process by analyzing all required metrics as well as additional local data that supported each state priority area. Specific needs were identified based on this analysis and specific improvement goals developed.</p>

- PVHS – March 3, 2014; 27 participants signed in
- AHS – March 3, 2014; 30 participants signed in
- WHS – March 17, 2014; 80 participants signed in

Students:

•Students (representatives from each ASB) reviewed and provided input on the eight State priority areas. There were approximately 30 students in attendance at each session.

- PVHS - February 25, 2014
- AHS - February 26, 2014
- WHS - March 3, 2014

Leadership:

•The District Leadership Team provided input during their February 27, 2014 Leadership meeting. Approximately 100 participants were in attendance.

After the draft of the LCAP was completed, it was shared with both the Parent Advisory Committee and DELAC for their input. The Superintendent responded to all feedback in writing.

- DELAC met to review LCAP draft on May 20th.
- Parent Advisory Committee members were personally invited to the Public Hearing on June 11, 2014.

Faris Sabah, Director of Migrant Services, stepped in to synthesize and provide an analysis of the 2,000+ suggestions provided by all stakeholder engagement groups. The LCAP Writing Committee spent the next several sessions reviewing this information and developing recommended actions to address priorities. Although input had been gathered from a broad base of stakeholders, priorities were very similar among all the groups. The following priorities were identified through this analysis:

- Professional development, materials and collaboration/planning time for CCSS implementation
- Expanded course offerings, especially supporting visual and performing arts
- Support for classroom technology
- Class size reduction
- Strengthen alignment of Extended Learning
- School safety
- Mental health resources
- Parent outreach and workshops
- Student activities and clubs
- College awareness workshops for students and parents

Although not every suggestion could be included in the LCAP due to funding limitations, the Writing Committee engaged in an extensive process of prioritizing stakeholder input. As a result, the priorities bulleted above are all addressed in the PVUSD LCAP.

## **Section 2: Goals and Progress Indicators**

*For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup*

*of pupils, for **each** state priority and any local priorities and require the annual update to include a review of progress towards the goals and describe any changes to the goals.*

**Instructions:** Describe annual goals and expected and actual progress toward meeting goals. This section must include specifics projected for the applicable term of the LCAP, and in each annual update year, a review of progress made in the past fiscal year based on an identified metric. Charter schools may adjust the chart below to align with the term of the charter school's budget that is submitted to the school's authorizer pursuant to Education Code section 47604.33. The metrics may be quantitative or qualitative, although LEAs must, at minimum, use the specific metrics that statute explicitly references as required elements for measuring progress within a particular state priority area. Goals must address each of the state priorities and any additional local priorities; however, one goal may address multiple priorities. The LEA may identify which school sites and subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or school site. The goals must reflect outcomes for all pupils and include specific goals for school sites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the school site level. To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, school site-level advisory groups (e.g., school site councils, English Learner Advisory Councils, pupil advisory groups, etc.) to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

#### **Guiding Questions:**

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning"?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
- 3) What are the LEA's goal(s) to address state priorities related to "Engagement" (e.g., pupil and parent)?
- 4) What are the LEA's goal(s) to address locally-identified priorities?
- 5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for subgroups as defined in Education Code sections 42238.01 and 52052 that are different from the LEA's goals for all pupils?

- 7) What are the specific predicted outcomes/metrics/noticeable changes associated with each of the goals annually and over the term of the LCAP?
- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority and/or to review progress toward goals in the annual update?
- 9) What information was considered/reviewed for individual school sites?
- 10) What information was considered/reviewed for subgroups identified in Education Code section 52052?
- 11) In the annual update, what changes/progress have been realized and how do these compare to changes/progress predicted? What modifications are being made to the LCAP as a result of this comparison?

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, <u>all priorities in statute must be included and identified</u> ; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroup(s) (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 20XX-XX	Year 2: 20XX-XX	Year 3: 20XX-XX	
<b>Need:</b> Consistent and comprehensive implementation of new academic standards district-wide resulting in	1. Increase students scoring Proficient and above on the CCSS-SBAC English language arts and mathematics assessments	ALL	ALL		Establish SBAC Baseline Score	Baseline + 2%	2% increase	Student Achievement  Implementation of Academic Content Standards

improved student achievement in English language arts and mathematics  <b>Metric:</b> District CCSS Benchmarks, API, CAHSEE								
<b>Need:</b> Improve student achievement on EAP assessment of college-career readiness  <b>Metric:</b> Early Assessment Program scores <i>Current:</i> ELA - 29% Math - 41%	2. Increase percent of students who demonstrate readiness for college or ready for college-conditional on EAP for English and mathematics	Eleventh Grade	High Schools		Establish SBAC/EAP Baseline Score	Baseline + 2%	2% increase	Student Achievement  Implementation of Academic Content Standards
<b>Need:</b> Proportionate and equitable enrollment and completion of college and career readiness courses  <b>Metric:</b> Master schedules, AP	3. Close gap between subgroups to ensure that all students have equitable access to A-G courses	ALL	High Schools		All Students: 63.4% English Learners:35% Low Income Students: 56.3% Foster Youth: Establish Baseline Students with Disabilities: Establish Baseline	All Students: 65.4% English Learners:37% Low Income Students: 58.3% Foster Youth: Baseline + 2% increase Students with Disabilities: Baseline + 2% increase	All Students: 67.4% English Learners:39% Low Income Students: 60.3% Foster Youth: Baseline + 4% increase Students with Disabilities: Baseline + 4% increase	Course Access

<p>scores, National Clearinghouse data, 12<sup>th</sup> grade graduates completing all courses required for UC and or CSU entrance  <i>Current:</i> All students 61.4%            EL: 33%            Low Income: 54.3%            Foster Youth: N/A            Students with Disabilities: N/A</p>								
<p><b>Need:</b> Students at the elementary level currently have inconsistent access to Visual and Performing Arts</p> <p><b>Metric:</b> Master Schedules</p>	<p>4. Increase student access to Visual and Performing Arts (VAPA)</p>	ALL	ALL		25% increase in access to VAPA	50% increase in access to VAPA	75% increase in access to VAPA	Course Access
<p><b>Need:</b> Equitable, sound learning and working environments.</p> <p><b>Metric:</b> Williams Act reports,</p>	<p>5. Ensure that facilities provide equitable, sound learning and working environments</p>	ALL	ALL		80% at 'good' or better on FIT report	90% at 'good' or better on FIT Report	95% at 'good' or better on FIT Report	Basic Services



Facilities Inspection Tool (FIT), work order completion, facility walk-through data <i>Current: at 'good' on FIT</i>								
<b>Need:</b> Maintain highly qualified teachers  <b>Metric:</b> Williams Act reports, HR staffing reports <i>Current: 100% appropriately credentialed</i>	6. Ensure all teachers are appropriately credentialed for their assignment	ALL	ALL		100% of teachers will be appropriately credentialed	100% of teachers will be appropriately credentialed	100% of teachers will be appropriately credentialed	Basic Services
<b>Need:</b> Maintain adequate instructional materials  <b>Metric:</b> Williams Act reports, textbook adoption information <i>Current: 100% with standards-aligned textbooks</i>	7. Provide student access to standards-aligned instructional materials	ALL	ALL		100% of students have standards aligned materials for all core content areas	100% of students have standards aligned materials for all core content areas	100% of students have standards aligned materials for all core content areas	Basic Services
<b>Need:</b> To increase the	8. Increase percent of	English Learners	ALL		55% meeting AMAO 1	Increase to 57% meeting AMAO 1	Increase to 60% meeting AMAO 1	Student Achievement

number of English learners who achieve full English language proficiency.  <b>Metrics:</b> English Learners making yearly progress AMAO <i>Current: 53%</i>	English learners who demonstrate at least one year of progress toward English fluency as measured by the state English language development test							
<b>Need:</b> To decrease the number of Long Term English Learners (LTEL)  <b>Metric:</b> Overall percent of LTELs <i>Current: 90%</i> LTEL Reclassification Rate 9.8%	9. Decrease the number of Long Term English Learners (LTEL)	English Learners	ALL		Decrease to 87%	Decrease to 84%	Decrease to 80%	Student Achievement
<b>Need:</b> Increase school Attendance rates  <b>Metric:</b> Current 12-13 attendance rates, Chronic Absenteeism rates <i>Current: Attendance rate 95.95%</i>	10. Increase school attendance rates	ALL	ALL		All Students: 96.45% English Learners:96.45% Low Income Students: Establish Baseline Foster Youth: 95.61 Students with Disabilities: 95.15%	All Students: 96.95% English Learners: 96.95% Low Income Students: Baseline + .5% Foster Youth: 96.11% Students with Disabilities: 95.65%	All Students: 97.45% English Learners: 96.95% Low Income Students: Baseline + 1% increase Foster Youth: 96.61% Students with Disabilities: 96.15%	Student Engagement

EL: 95.95 Low Income: N/A Foster Youth: 95.11 Students with Disabilities: 94.65% Chronic Absenteeism rate 9%								
<b>Need:</b> To increase number of students who successfully complete high school, college- and career-ready.  <b>Metric:</b> 4-year cohort Graduation Rate; <i>Current:</i> All students 86.2% EL: 78.2% Low Income: 87.1% Foster Youth: N/A Students with Disabilities: 75%	11. Increase high school graduation rates	ALL	ALL		All Students: 87.2 % English Learners: 79.2% Low Income Students: 88.1% Foster Youth: Establish Baseline Students with Disabilities: 76%	All Students: 88.2% English Learners: 80.2% Low Income Students: 89.1% Foster Youth: Baseline + 1% Students with Disabilities: 77%	All Students: 89.2% English Learners: 81.2% Low Income Students: 90.1% Foster Youth: Baseline + 2% increase Students with Disabilities: 78%	Student Engagement
<b>Need:</b> Reduction in percentage of students dropping out of high school	12. Decrease the percentage of high school students who drop out	ALL	ALL		All Students: 2.15% English Learners: Establish Baseline	All Students: 1.9% English Learners: Baseline - .25 Low Income	All Students: 1.65% English Learners: Baseline - .5 Low Income	Student Engagement

<b>Metric:</b> Middle School Dropout rates High School Dropout rates <i>Current:</i> All students 2.4% EL: N/A Low Income: 2.4% Foster Youth: N/A Students with Disabilities: 0.915%					Low Income Students: 2.15% Foster Youth: Establish Baseline Students with Disabilities: .665%	Students: 1.9% Foster Youth: Baseline - .25 Students with Disabilities: 0.415%	Students: 1.65% Foster Youth: Baseline - .5 decrease Students with Disabilities: 0.165%	
<b>Need:</b> Improve student's sense of connectedness with school.  <b>Metric:</b> Pupil Suspension Rates, Pupil Expulsion Rates, California Healthy Kids Survey	13. Promote a safe, supportive, and positive school environment that encourages positive behavior and Increases students' sense of connectedness	ALL	ALL		Maintain suspension rate of under 10% and expulsion rate of under 1% for all students	Maintain suspension rate of under 10% and expulsion rate of under 1% for all students	Maintain suspension rate of under 10% and expulsion rate of under 1% for all students	Student Engagement
<b>Need:</b> Increased parental involvement in school governance and decision making  <b>Metric:</b> Sign in sheets	14. Increase parent capacity and participation in school governance and decision making	ALL	ALL		Collect 75% of sign-in sheets from ELAC, SSC and parent meetings at all schools to determine baseline	Increase parent attendance by 2% district wide, and for all subgroups	Increase parent attendance by 2% district wide, and for all subgroups	Parental Involvement

at various school/district (governance – SSC, DELAC, ELAC, etc) parent meetings								
<b>Need:</b> Increase parent capacity to support their student  <b>Metric:</b> Sign in sheets at various parent education trainings	15. Increase participation in parent education trainings	ALL	ALL		Collect 75% of sign-in sheets from parent trainings at all schools to determine baseline	Increase parent attendance by 2% district wide, and for all subgroups	Increase parent attendance by 2% district wide, and for all subgroups	Parental Involvement

### **Section 3: Actions, Services, and Expenditures**

*For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require the LCAP to include a description of the specific actions an LEA will take to meet the goals identified. Additionally Education Code section 52604 requires a listing and description of the expenditures required to implement the specific actions.*

**Instructions:** Identify annual actions to be performed to meet the goals described in Section 2, and describe expenditures to implement each action, and where these expenditures can be found in the LEA’s budget. Actions may describe a group of services that are implemented to achieve identified goals. The actions and expenditures must reflect details within a goal for the specific subgroups identified in Education Code section 52052, including pupils with disabilities, and for specific school sites as applicable. In describing the actions and expenditures that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01, the LEA must identify whether

supplemental and concentration funds are used in a districtwide, schoolwide, countywide, or charterwide manner. In the annual update, the LEA must describe any changes to actions as a result of a review of progress. The LEA must reference all fund sources used to support actions and services. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

### Guiding Questions:

- 1) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
  - 2) How do these actions/services link to identified goals and performance indicators?
  - 3) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?
  - 4) In the annual update, how have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
  - 5) In the annual update, how have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
  - 6) In the annual update, how have the actions/services addressed the identified needs and goals of specific school sites and did the provision of those actions/services result in the desired outcomes?
  - 7) In the annual update, what changes in actions, services, and expenditures have been made as a result of reviewing past progress and/or changes to goals?
- A. What annual actions, and the LEA may include any services that support these actions, are to be performed to meet the goals described in Section 2 for ALL pupils and the goals specifically for subgroups of pupils identified in Education Code section 52052 but not listed in Table 3B below (e.g., Ethnic subgroups and pupils with disabilities)? List and describe expenditures for each fiscal year implementing these actions, including where these expenditures can be found in the LEA's budget.

Goal (Include and identify all)	Related State and Local	Actions and Services	Level of Service (Indicate	Annual Update: Review	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?
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goals from Section 2)	Priorities (from Section 2)		if school- wide or LEA-wide)	of actions/ services	LCAP Year Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
1. Increase students scoring Proficient and above on the CCSS-SBAC English language arts and mathematics assessments	Student Achievement  Implementation of Academic Content Standards	-Align curriculum, pacing and assessments to all new content standards  -Provide professional development and coaching to build teacher capacity to implement all new content standards	ALL		\$0 No additional expenditure  \$170,000 (Supplemental) To provide two additional curriculum coaches	\$0 No additional expenditure  \$177,600 (Supplemental) To maintain two curriculum coaches \$170,000 To provide two additional curriculum coaches.	\$0 No additional expenditure  \$363,800 (Supplemental) To maintain four curriculum coaches \$170,000 To provide two additional curriculum coaches.
2. Increase percent of students who demonstrate readiness for college or ready for college- conditional on EAP for English and mathematics		-Schedule weekly collaboration time for all teachers  -Utilize Student Assessment System (DnA) to monitor student progress.  -Identify and provide intensive instructional supports via site-based interventions and Extended Learning for students not progressing (based on formative and summative measures).			\$ 60,000 (Supplemental) To provide substitutes to release teachers for professional development and coaching  \$0 No additional Expenditure  \$110,000 (Lottery) To Provide Illuminate (DnA) District License  \$1.9 million (Supplemental) To provide elementary intervention teachers  \$0 No additional Expenditure To align Extended Learning Program with Educational Services Division  \$ 50,000 (Title 1/Supp) To provide District license for Manga High intervention	\$ 60,000 (Supplemental) To provide substitutes to release teachers for professional development and coaching  \$0 No additional expenditure  \$110,000 (Lottery) To Provide Illuminate (DnA) District License  \$1.96 million (Supplemental) To provide elementary intervention teachers  \$ 0  \$ 50,000 (Title 1/Supp) To provide District license for Manga High	\$ 60,000 (Supplemental) To provide substitutes to release teachers for professional development and coaching  \$0 No additional expenditure  \$110,000 (Lottery) To Provide Illuminate (DnA) District License  \$2.04 million (Supplemental) To provide elementary intervention teachers  \$ 0  \$ 50,000 (Title 1/Supp) To provide District license for Manga High

		<p>-Utilize effective use of technology in the classroom</p> <p>-Reduce student/teacher ratio to 24 to 1 in Kinder through 3rd grades</p>			<p>\$ 50,000 (Base Grant) To provide District license for Edgenuity intervention</p> <p>\$250,000 (Base Grant) To implement site technology refresh program: ongoing updating of computers on a regular basis</p> <p>\$1.9 million (Base Grant/GSA) To reduce Kinder and 1<sup>st</sup> grades</p>	<p>intervention</p> <p>\$ 50,000 (Base Grant) To provide District license for Edgenuity intervention</p> <p>\$350,000 (Base Grant) To implement site technology refresh program</p> <p>\$2.9 million (Base Grant/GSA) To reduce Kinder ,1<sup>st</sup> and 2<sup>nd</sup> grades</p>	<p>intervention</p> <p>\$ 50,000 (Base Grant) To provide District license for Edgenuity intervention</p> <p>\$350,000 (Base Grant) To implement site technology refresh program</p> <p>\$3.8 million (Base Grant/GSA) To reduce Kinder ,1<sup>st</sup>,2<sup>nd</sup> and 3<sup>rd</sup> grades</p>
3. Close subgroup gap, ensuring that all students have equitable access to A-G	Course Access	<p>- Modify existing course offerings and expand course offerings to include CTE courses and other courses that meeting A-G requirements</p> <p>-Provide parent education regarding CCSS, A-G requirements, social/emotional/medical resources with the district and county.</p>	High Schools		<p>\$ 0 No additional expenditures</p> <p>\$180,000 (Supplemental) To provide 3 Parent Liaisons to support school sites with parent outreach</p>	<p>\$0</p> <p>\$185,000 (Supplemental) To provide 3 Parent Liaisons to support school sites with parent outreach</p>	<p>\$0</p> <p>\$188,000 (Supplemental) To provide 3 Parent Liaisons to support school sites with parent outreach</p>
4. Increase student access to Visual and Performing Arts (VAPA)	Course Access	-Utilize primary release time teachers to provide Visual and Performing Arts	ALL		<p>\$1.33 million (Base Grant) To hire 14.5 FTE release time teachers for primary grades. Release time will be dedicated to VAPA in primary grades. (*Negotiable item) \$1.33 million includes</p>	<p>\$1.39 million (Base Grant) To hire 14.5 FTE release time teachers for primary grades. Release time will be dedicated to VAPA in primary grades. (*Negotiable item)</p>	<p>\$1.45 million (Base Grant) To hire 14.5 FTE release time teachers for primary grades. Release time will be dedicated to VAPA in primary grades. (*Negotiable item)</p>



		-Update PVUSD Arts Plan			\$15,000 for art supplies.  \$5,000 (Base Grant) To update PVUSD Arts Plan	Includes \$15,000 for art supplies  \$ 0 No additional expenditures	Includes \$15,000 for art supplies  \$ 0 No additional expenditures
5. Ensure that facilities provide equitable, sound learning and working environments	Basic Services	- Hire additional custodial and maintenance staff	ALL		\$435,000 (Base Grant) To add two roving teams of 3 custodians/grounds positions  \$ 92,000 (Base Grant) To add 1 planning assistant for deferred maintenance projects	\$453,000 (Base Grant) To maintain two roving teams of 3 custodians/grounds positions  \$ 95,000 (Base Grant) To maintain 1 planning assistant for deferred maintenance projects	\$471,000 (Base Grant) To add maintain two roving teams of 3 custodians/grounds positions  \$ 98,000 (Base Grant) To maintain 1 planning assistant for deferred maintenance projects
6. Ensure all teachers are appropriately credentialed for their assignment	Basic Services	-Hire, retain and assign teachers appropriately according to their credentials	ALL		\$223,000 (Categorical) To provide support for new teachers through BTSA \$30,000 (Supplemental) To increase support for new teachers through BTSA  \$7.2 million (Base Grant and Supplemental) To provide salary increase for teachers	\$223,000 (Categorical) To provide support for new teachers through BTSA \$30,000 (Supplemental) To increase support for new teachers through BTSA  \$7.2 million (Base Grant and Supplemental) To provide salary increase for teachers	\$223,000 (Categorical) To provide support for new teachers through BTSA \$30,000 (Supplemental) To increase support for new teachers through BTSA  \$7.2 million (Base Grant and Supplemental) To provide salary increase for teachers
7. Provide student access to standards-aligned instructional materials	Basic Services	- Purchase instructional materials aligned to the new Common Core State Standards (CCSS), Next Generation Science Standards (NGSS) and English Language Development (ELD) Standards	ALL		\$250,000 (Supplemental) To provide funds to purchase standards-aligned instructional materials	\$250,000 (Supplemental) To provide funds to purchase standards-aligned instructional materials	\$250,000 (Supplemental) To provide funds to purchase standards-aligned instructional materials

8. Increase percent of English learners who demonstrate at least one year of progress toward English fluency as measured by the state English language development test	Student Achievement	<ul style="list-style-type: none"> <li>- Provide professional development and coaching on new ELA/ELD Standards</li> <li>- Ensure access to EL instructional programs per EL Master Plan</li> </ul>	ALL		<p>Expenditure reflected in Goal #1</p> <p>\$152,700 (Base Grant and Supplemental) To provide Director of Equity, Categorical Program and Accountability to support and monitor implementation of EL Master Plan</p>	<p>Expenditure reflected in Goal #1</p> <p>\$159,300 (Base Grant and Supplemental) To provide Director of Equity, Categorical Program and Accountability to support and monitor implementation of EL Master Plan</p>	<p>Expenditure reflected in Goal #1</p> <p>\$160,900 (Base Grant and Supplemental) To provide Director of Equity, Categorical Program and Accountability to support and monitor implementation of EL Master Plan</p>
9. Decrease the number of Long Term English Learners (LTEL)		<ul style="list-style-type: none"> <li>-Provide additional support to reduce teacher/student ratio in high school ELD 1 classes</li> <li>- Utilize Student Assessment System (DnA) to better to monitor student progress towards reclassification</li> <li>- Identify and provide intensive instructional supports via site-based interventions and Extended Learning for students not progressing through English proficiency levels</li> </ul>			<p>\$60,000 (Supplemental) To provide funding for 4 sections of ELD 1</p> <p>Expenditure reflected in Goal #1</p> <p>Expenditure reflected in Goal #1</p>	<p>\$63,400 (Supplemental) To provide funding for 4 sections of ELD 1</p> <p>Expenditure reflected in Goal #1</p> <p>Expenditure reflected in Goal #1</p>	<p>\$66,200 (Supplemental) To provide funding for 4 sections of ELD 1</p> <p>Expenditure reflected in Goal #1</p> <p>Expenditure reflected in Goal #1</p>
10. Increase school attendance rates	Student Engagement	<ul style="list-style-type: none"> <li>- Increase student access to socio-emotional services K-12 by maintaining current support and increasing personnel</li> </ul>	ALL		<p>\$330,000 (Supplemental) To hire three socio-emotional counselors: one per comprehensive high school</p>	<p>\$336,900 (Supplemental) To maintain three socio-emotional counselors: one per comprehensive high school</p>	<p>\$349,200 (Supplemental) To maintain three socio-emotional counselors: one per comprehensive high school</p>
11.							

<p>Increase high school graduation rates</p> <p>12. Decrease the percentage of high school students who drop out.</p> <p>13. Promote a safe, supportive, and positive school environment that encourages positive behavior and Increase students' sense of connectedness</p>		<p>- Provide school staff with professional development for Trauma Informed Schools</p> <p>-Provide increased student access to sports at the middle school level</p>			<p>\$ 76,000 (Supplemental) To maintain current socio-emotional counselor at junior high/middle school</p> <p>\$362,000 (Supplemental) To hire one Board Certified Behavioral Analyst (BCBA) and three Behavior Techs for elementary schools</p> <p>\$154,400 (Special Education) To maintain current BCBA at elementary level</p> <p>\$15,000 (Supplemental) To provide Trauma Informed Schools Training</p> <p>\$250,000 (Base Grant) To provide coaching stipends (18 per site), Athletic Director stipends and prep period, and transportation (*Negotiable item)</p>	<p>\$ 79,900 (Supplemental) To maintain current socio-emotional counselor at junior high/middle school</p> <p>\$376,700 (Supplemental) To maintain one Board Certified Behavioral Analyst (BCBA) and three Behavior Techs for elementary schools</p> <p>\$154,400 (Special Education) To maintain current BCBA at elementary level</p> <p>\$ 15,000 (Supplemental) To provide Trauma Informed Schools Training</p> <p>\$250,000 (Base Grant) To provide coaching stipends (18 per site), Athletic Director stipends and prep period, and transportation (*Negotiable item)</p>	<p>\$ 84,000 (Supplemental) To maintain current socio-emotional counselor at junior high/middle school</p> <p>\$389,200 (Supplemental) To maintain one Board Certified Behavioral Analyst (BCBA) and three Behavior Techs for elementary schools</p> <p>\$154,400 (Special Education) To maintain current BCBA at elementary level</p> <p>\$ 15,000 (Supplemental) To provide Trauma Informed Schools Training</p> <p>\$250,000 (Base Grant) To provide coaching stipends (18 per site), Athletic Director stipends and prep period, and transportation (*Negotiable item)</p>
<p>14. Increase parent capacity and participation in school governance and decision making</p>	<p>Parental Involvement</p>	<p>- Coordinate parent outreach efforts between district departments (Educational Services, Extended Learning and Migrant Services)</p> <p>- Provide professional</p>	<p>ALL</p>		<p>\$0 No additional expenditure</p> <p>\$0 No additional expenditure.</p>	<p>\$ 0</p> <p>\$ 0</p>	<p>\$ 0</p> <p>\$ 0</p>

15. Increase participation in parent education trainings		development to site staff on best practices for parent outreach  - Provide parent education regarding CCSS, A-G requirements, AP courses, social/emotional/medical resources with the district and county.			To utilize parent trainers from Educational Services, Extended Learning and Migrant Services  Expenditure reflected in Goal #3	To utilize parent trainers from Educational Services, Extended Learning and Migrant Services  Expenditure reflected in Goal #3	To utilize parent trainers from Educational Services, Extended Learning and Migrant Services  Expenditure reflected in Goal #3
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- B. Identify additional annual actions, and the LEA may include any services that support these actions, above what is provided for all pupils that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01 and pupils redesignated as fluent English proficient. The identified actions must include, but are not limited to, those actions that are to be performed to meet the targeted goals described in Section 2 for low-income pupils, English learners, foster youth and/or pupils redesignated as fluent English proficient (e.g., not listed in Table 3A above). List and describe expenditures for each fiscal year implementing these actions, including where those expenditures can be found in the LEA's budget.

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP Year Year 1: 20XX-XX	Year 2: 20XX-XX	Year 3: 20XX-XX
1. Increase students scoring Proficient and above on the CCSS-SBAC English		For low income pupils: For English learners: For foster youth: For redesignated fluent English proficient pupils:	ALL				

language arts and mathematics assessments  2. Increase percent of students who demonstrate ready for college or ready for college-conditional on EAP for English and mathematics		Provide site-based allocations of funding for use by schools to meet the unique learning needs of their unduplicated students			\$2.56 million (Supplemental) Allocation of funding for use by school sites to meet the unique needs of their unduplicated student groups. Expenditures to be reflected in individual school plans. Common expenditures include:  <ul style="list-style-type: none"> <li>• Additional Intervention</li> <li>• Professional Development</li> <li>• Instructional Technology</li> </ul>	\$2.56 million (Supplemental) Allocation of funding for use by school sites to meet the unique needs of their unduplicated student groups. Expenditures to be reflected in individual school plans. Common expenditures include:  <ul style="list-style-type: none"> <li>• Additional Intervention</li> <li>• Professional Development</li> <li>• Instructional Technology</li> </ul>	\$2.56 million (Supplemental) Allocation of funding for use by school sites to meet the unique needs of their unduplicated student groups. Expenditures to be reflected in individual school plans. Common expenditures include:  <ul style="list-style-type: none"> <li>• Additional Intervention</li> <li>• Professional Development</li> <li>• Instructional Technology</li> </ul>
		For English learners:  See Goal # 8 and 9					
13. Promote a safe, supportive, and positive school environment that encourages positive behavior and Increase students' sense of connectedness		For foster youth:  -Designate a Foster Youth Education Liaison at each school site.  -Ensure that foster youth education team includes at least one school staff person  -Implement foster youth policies per signed MOU	ALL		\$0 No additional Expenditure  \$0 No additional Expenditure  \$0 No additional Expenditure	\$0 No additional Expenditure  \$0 No additional Expenditure  \$0 No additional Expenditure	\$0 No additional Expenditure  \$0 No additional Expenditure  \$0 No additional Expenditure
		For redesignated fluent English proficient pupils:					

- C. Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5). Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496. For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a school site in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state priority areas. (See 5 CCR 15496(b) for guidance.)

The following is a summary of the district's LCFF entitlement funding for 2014-15 (figures rounded off):

2014-15 Target: \$178.6 million

2014-15 Floor Funding: \$125.3 million

2014-15 Gap Funding: \$15 million

**Total phased-In Entitlement: \$140.2 million**

The district's unduplicated student count pursuant to the LCFF formula is approximately 79 percent. The following is a summary of the district's 2014-15 Supplemental and Concentration Grant funding, along with the estimated Minimum Proportionality Percentage (MPP):

2014-15 est. supplemental and concentration grant funding: \$15.4 million

**2014-15 est. MPP 12.69 percent**

The LCAP Writing Committee carefully analyzed all stakeholder input, with special consideration to the needs of our English Learners, low income students, Foster Youth and students with disabilities. The PVUSD LCAP was written to meet the needs of all the children in our district with a special emphasis on our targeted subgroups. The majority of expenditures are presented in a districtwide manner due to the high enrollment of unduplicated students in the district. In this way the district will address the needs of all students, especially our focus students. The LCAP goals, actions and expenditures focus on addressing academic achievement as well as the social-emotional needs of our students. We know from research that classroom instruction is critical to the academic success of our students, especially our targeted subgroups. This plan will support building teacher capacity through training, ongoing coaching, adequate instructional materials and a competitive salary to enable the district to attract, hire and retain a high quality workforce.

A portion of the district's Supplemental and Concentration Grant funds are allocated in a schoolwide manner, based on unduplicated student counts. These funds will allow schools to address the unique needs of their specific subgroups. All expenditures are aligned with the LCAP goals and address the needs of our targeted subgroups.

- D. Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

In order to best address the academic and social-emotional needs of our English Learners, low income students, Foster Youth and students with disabilities, the majority of Supplemental and Concentration Grant funds will be expended in a districtwide manner. The following expenditures will support all targeted subgroups:

Curriculum Coaches	170,000
Substitutes to release teachers for Professional Development	60,000
Illuminate (DnA) District License	110,000
Elementary Intervention Teachers	1,900,000
MangaHigh Intervention Software	50,000
Edgenuity Intervention Software	50,000
Site Technology Refresh	250,000
K-3 Class Size Reduction	1,900,000
Parent Liaisons to support school sites with parent outreach	180,000
VAPA release time teachers for primary grades	1,330,000
Art supplies for VAPA teachers	15,000
Update PVUSD Arts Plan	5,000
Two roving teams of 3 custodians/grounds positions	435,000
Planning Assistant for deferred maintenance projects	92,000
BTSA Support	253,000
To provide salary increases to retain and hire highly qualified teachers	7,200,000
Purchase of standards-aligned instructional materials	250,000
Director of Equity, Categorical Programs and Accountability	152,700
Provide 4 sections of ELD instruction at high schools	152,700
Socio-Emotional Counselors, Behavior Technicians and Board Certified Behavioral Analysts	60,000
Trauma Informed Schools Training	15,000
Middle School Athletics	250,000
TOTAL	15,650,100

NOTE: Authority cited: Sections 42238.07 and 52064, Education Code. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.5, 47606.5, 48926, 52052, 52060-52077, and 64001, Education Code; 20 U.S.C. Section 6312.

1-03-14 [California Department of Education]

DRAFT



PAJARO VALLEY UNIFIED  
2013-2014 ESTIMATED ACTUALS

<b>BEGINNING FUND BALANCE</b>		<b>47,135,632</b>
Adjustments		
<i><b>INCOME</b></i>		
State LCFF Sources	126,816,243	
Federal Sources	24,106,092	
Other State Revenues	24,002,719	
Other Local Revenues	2,969,551	
Transfers In	48,908	
Other Sources	0	
Contributions	0	
<b>TOTAL REVENUES</b>	<b>177,943,513</b>	
<i><b>EXPENDITURES</b></i>		
Certificated Salaries	74,994,996	
Classified Salaries	27,838,055	
Employee Benefits	53,897,186	
Books and Supplies	10,124,239	
Services, Other Operating Expenses	20,373,501	
Capital Outlay	881,469	
Other Outgo	2,360,453	
Direct Support/Indirect Costs	(568,670)	
Other Uses	255,134	
Transfers Out	1,723,949	
<b>TOTAL EXPENDITURES</b>	<b>191,880,312</b>	
<i><b>Net Incr(Decr) in Fund Balance</b></i>	<i><b>(13,936,799)</b></i>	
<b>ENDING FUND BALANCE</b>		<b>33,198,833</b>
<b>Components of Fund Balance:</b>		
Revolving Cash	55,000	
Cash with Fiscal Agent	65,000	
Stores	193,113	
3% Required Reserve	5,756,409	
Restricted Fund Balance	11,179,099	
Unappropriated Fund Balance	15,950,212	
<b>Ending Fund Balance</b>		<b>33,198,833</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2013-2014**

**13/14 Estimated Actuals**

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

	General Unrestr	Lottery 1100	Transportation 0723/0724	TOTAL UNRESTRICTED	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Community Day School 0821	Bond Endowments 06	TOTAL REST	Total General
<b>INCOME</b>											
State LCFF Sources	124,143,133		2,673,110	126,816,243						0	126,816,243
Federal Sources	7,000			7,000	4,552,794	19,546,298				24,099,092	24,106,092
Other State Revenues	716,503	2,381,987		3,098,490	9,940,352	10,963,877				20,904,229	24,002,719
Other Local Revenues	736,075		120,548	856,623		2,096,566	918		15,444	2,112,928	2,969,551
<b>TOTAL REVENUES</b>	<b>125,602,711</b>	<b>2,381,987</b>	<b>2,793,658</b>	<b>130,778,356</b>	<b>14,493,146</b>	<b>32,606,741</b>	<b>918</b>	<b>0</b>	<b>15,444</b>	<b>47,116,249</b>	<b>177,894,605</b>
<b>EXPENDITURES</b>											
Certificated Salaries	51,690,188	1,388,913		53,079,101	9,097,355	12,484,032		300,651	33,857	21,915,895	74,994,996
Classified Salaries	11,662,607	115,074	3,311,170	15,088,851	7,529,353	3,517,072	1,618,491	74,235	10,053	12,749,204	27,838,055
Employee Benefits	31,918,588	585,802	2,700,408	35,204,798	11,632,858	5,631,231	1,215,509	196,820	15,970	18,692,388	53,897,186
Books and Supplies	1,597,401	320,741	959,004	2,877,146	263,447	5,687,741	755,275	6,555	534,075	7,247,093	10,124,239
Services, Other Operating Expenses	8,755,583	1,175,614	(587,269)	9,343,928	4,364,687	5,259,269	1,330,837	63,400	11,380	11,029,573	20,373,501
Capital Outlay	130,629		12,855	143,484	40,952	237,737			459,296	737,985	881,469
Other Outgo	2,360,453			2,360,453						0	2,360,453
Direct Support/Indirect Costs	(2,051,818)			(2,051,818)	643,474	701,929	137,745			1,483,148	(568,670)
Other Uses	92,368		162,766	255,134						0	255,134
<b>TOTAL EXPENDITURES</b>	<b>106,155,999</b>	<b>3,586,144</b>	<b>6,558,934</b>	<b>116,301,077</b>	<b>33,572,126</b>	<b>33,519,011</b>	<b>5,057,857</b>	<b>641,661</b>	<b>1,064,631</b>	<b>73,855,286</b>	<b>190,156,363</b>
										21,436,093	
<b>INTERFUND TRANSFERS</b>											
Transfers In	47,824			47,824		1,084				1,084	48,908
Transfers Out	(1,723,949)			(1,723,949)						0	(1,723,949)
Other Financing Sources				0						0	0
Contributions	(28,126,775)		3,765,276	(24,361,499)	18,646,920	15,979	5,056,939	641,661		24,361,499	0
<b>TOTAL TRANSFERS</b>	<b>(29,802,900)</b>	<b>0</b>	<b>3,765,276</b>	<b>(26,037,624)</b>	<b>18,646,920</b>	<b>17,063</b>	<b>5,056,939</b>	<b>641,661</b>	<b>0</b>	<b>24,362,583</b>	<b>(1,675,041)</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(10,356,188)</b>	<b>(1,204,157)</b>	<b>0</b>	<b>(11,560,345)</b>	<b>(432,060)</b>	<b>(895,207)</b>	<b>0</b>	<b>0</b>	<b>(1,049,187)</b>	<b>(2,376,454)</b>	<b>(13,936,799)</b>
<b>FUND BALANCE</b>											
<b>Beginning Fund Balance</b>	<b>35,591,110</b>	<b>1,489,342</b>	<b>0</b>	<b>37,080,452</b>	<b>824,525</b>	<b>2,977,636</b>	<b>(0)</b>	<b>(0)</b>	<b>6,253,019</b>	<b>10,055,180</b>	<b>47,135,632</b>
Components of Fund Balance:											
Audit Adjustment				0						0	0
Revolving Cash	55,000	0	0	55,000	0	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000	0	0	65,000	0	0	0	0	0	0	65,000
Stores	193,113	0	0	193,113	0	0	0	0	0	0	193,113
3% Required Reserve	5,756,409	0	0	5,756,409	0	0	0	0	0	0	5,756,409
Cash w/Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	3,500,373	0	0	3,500,373	392,465	2,082,429	(0)	0	5,203,832	7,678,726	11,179,099
<b>Unappropriated Fund Balance</b>	<b>15,665,027</b>	<b>285,185</b>	<b>0</b>	<b>15,950,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,950,212</b>
<b>Ending Fund Balance</b>	<b>25,234,922</b>	<b>285,185</b>	<b>0</b>	<b>25,520,107</b>	<b>392,465</b>	<b>2,082,429</b>	<b>(0)</b>	<b>(0)</b>	<b>5,203,832</b>	<b>7,678,726</b>	<b>33,198,833</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2013-2014**

**13/14 Estimated Actuals**

Includes LCFF Estimate for General  
Revenue, HW 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
<b>INCOME</b>										
State LCFF Sources	8,743,840									
Federal Sources		211,733	6,899,678	7,866,478						
Other State Revenues	572,119	54,869	2,904,914	454,106	0					
Other Local Revenues	81,413	430,037	427,561	625,912	29,359	177,280	536,753	44,455,255	4,356,049	212,380
<b>TOTAL REVENUES</b>	<b>9,397,372</b>	<b>696,639</b>	<b>10,232,153</b>	<b>8,946,496</b>	<b>29,359</b>	<b>177,280</b>	<b>536,753</b>	<b>44,455,255</b>	<b>4,356,049</b>	<b>212,380</b>
<b>EXPENDITURES</b>										
Certificated Salaries	4,961,047	959,613	2,649,323							
Classified Salaries	723,800	326,137	1,486,155	2,299,649		10,469		133,945		
Employee Benefits	2,620,555	639,701	2,743,459	2,762,677		10,816		79,283		
Books and Supplies	548,728	112,578	654,833	3,631,799	10,164	167,512				
Services, Other Operating Expenses	3,273,780	221,577	2,605,529	7,602	478,777	1,021,684	420,426	44,179,584	4,143,266	142,140
Capital Outlay		18,461	24,270		218,124	13,880,736	140,324			
Other Outgo										
Direct Support/Indirect Costs	2,148	43,081	279,756	243,685						
Other Uses	0									
<b>TOTAL EXPENDITURES</b>	<b>12,130,058</b>	<b>2,321,148</b>	<b>10,443,325</b>	<b>8,945,412</b>	<b>707,065</b>	<b>15,091,217</b>	<b>560,750</b>	<b>44,392,812</b>	<b>4,143,266</b>	<b>142,140</b>
<b>INTERFUND TRANSFERS</b>										
Transfers In	367,511	1,119,584	236,854	0	0					
Transfers Out		0		(1,084)	0	0	0	(47,824)	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions	0	0		0	0	0	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>367,511</b>	<b>1,119,584</b>	<b>236,854</b>	<b>(1,084)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(47,824)</b>	<b>0</b>	<b>0</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(2,365,175)</b>	<b>(504,925)</b>	<b>25,682</b>	<b>0</b>	<b>(677,706)</b>	<b>(14,913,937)</b>	<b>(23,997)</b>	<b>14,619</b>	<b>212,783</b>	<b>70,240</b>
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	<b>2,542,580</b>	<b>504,925</b>	<b>11,297</b>	<b>3,193,279</b>	<b>2,355,487</b>	<b>69,813,898</b>	<b>1,186,489</b>	<b>13,443,207</b>	<b>3,528,030</b>	<b>1,927,841</b>
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	156,312	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
<b>Unappropriated Fund Balance</b>	<b>177,405</b>	<b>0</b>	<b>36,979</b>	<b>3,036,967</b>	<b>1,677,781</b>	<b>54,899,961</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>1,443,457</b>	<b>1,998,081</b>
<b>Ending Fund Balance</b>	<b>177,405</b>	<b>0</b>	<b>36,979</b>	<b>3,193,279</b>	<b>1,677,781</b>	<b>54,899,961</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>3,740,813</b>	<b>1,998,081</b>

PAJARO VALLEY UNIFIED  
2014-2015 PROPOSED BUDGET SUMMARY

<b>BEGINNING FUND BALANCE</b>	<b>33,198,833</b>
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**Adjustments**

***INCOME***

State LCFF Sources	140,551,924	
Federal Sources	22,105,158	
Other State Revenues	22,428,961	
Other Local Revenues	1,312,388	
Transfers In	50,000	
Other Sources	0	
Contributions	0	
<b>TOTAL REVENUES</b>	186,448,431	

***EXPENDITURES***

Certificated Salaries	77,605,192	
Classified Salaries	29,569,081	
Employee Benefits	61,409,753	
Books and Supplies	10,515,046	
Services, Other Operating Expenses	19,033,701	
Capital Outlay	500,000	
Other Outgo	388,782	
Direct Support/Indirect Costs	(700,338)	
Other Uses	705,135	
Transfers Out	2,399,758	
<b>TOTAL EXPENDITURES</b>	201,426,110	

<b><i>Net Incr(Decr) in Fund Balance</i></b>	<b>(14,977,679)</b>
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<b>ENDING FUND BALANCE</b>	<b>18,221,154</b>
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**Components of Fund Balance:**

Revolving Cash	55,000	
Cash with Fiscal Agent	65,000	
Stores	193,113	
3% Required Reserve	6,042,783	
Restricted Fund Balance	7,894,868	
Unappropriated Fund Balance	3,970,390	
<b>Ending Fund Balance</b>	18,221,154	

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2014-2015**

**14/15 July Adoption**

Includes LCFF Estimate for General  
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		
<b>INCOME</b>											
State LCFF Sources	140,551,924				140,551,924					0	140,551,924
Federal Sources	7,000				7,000	4,559,604	17,538,554			22,098,158	22,105,158
Other State Revenues	686,709	2,446,794			3,133,503	12,433,634	6,861,824			19,295,458	22,428,961
Other Local Revenues	454,149		121,100		575,249		724,139		13,000	737,139	1,312,388
<b>TOTAL REVENUES</b>	<b>141,699,782</b>	<b>2,446,794</b>	<b>121,100</b>	<b>0</b>	<b>144,267,676</b>	<b>16,993,238</b>	<b>25,124,517</b>	<b>0</b>	<b>13,000</b>	<b>42,130,755</b>	<b>186,398,431</b>
<b>EXPENDITURES</b>											
Certificated Salaries	56,650,577	1,072,272		313,085	58,035,934	9,415,598	10,118,793		34,867	19,569,258	77,605,192
Classified Salaries	13,332,444	0	3,850,698	101,167	17,284,309	7,858,312	2,710,227	1,674,221	42,012	12,284,772	29,569,081
Employee Benefits	37,545,186	454,851	3,032,088	262,199	41,294,324	13,147,355	5,597,777	1,334,337	35,960	20,115,429	61,409,753
Books and Supplies	3,207,131	20,000	917,000	10,000	4,154,131	225,805	4,916,610	568,500	650,000	6,360,915	10,515,046
Services, Other Operating Expenses	9,055,684	897,646	(146,102)	64,960	9,872,188	4,484,923	3,348,440	1,328,150		9,161,513	19,033,701
Capital Outlay					0	0	0		500,000	500,000	500,000
Other Outgo	388,782				388,782					0	388,782
Direct Support/Indirect Costs	(2,545,405)				(2,545,405)	926,644	771,267	147,156		1,845,067	(700,338)
Other Uses	92,368		612,767		705,135					0	705,135
<b>TOTAL EXPENDITURES</b>	<b>117,726,767</b>	<b>2,444,769</b>	<b>8,266,451</b>	<b>751,411</b>	<b>129,189,398</b>	<b>36,058,637</b>	<b>27,463,114</b>	<b>5,052,364</b>	<b>1,262,839</b>	<b>69,836,954</b>	<b>199,026,352</b>
										21,436,093	
<b>INTERFUND TRANSFERS</b>											
Transfers In	50,000				50,000					0	50,000
Transfers Out	(2,399,758)				(2,399,758)					0	(2,399,758)
Other Financing Sources					0					0	0
Contributions	(33,286,232)		8,145,351	751,411	(24,389,470)	19,065,399	271,707	5,052,364		24,389,470	0
<b>TOTAL TRANSFERS</b>	<b>(35,635,990)</b>	<b>0</b>	<b>8,145,351</b>	<b>751,411</b>	<b>(26,739,228)</b>	<b>19,065,399</b>	<b>271,707</b>	<b>5,052,364</b>	<b>0</b>	<b>24,389,470</b>	<b>(2,349,758)</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(11,662,975)</b>	<b>2,025</b>	<b>0</b>	<b>0</b>	<b>(11,660,950)</b>	<b>0</b>	<b>(2,066,890)</b>	<b>0</b>	<b>(1,249,839)</b>	<b>(3,316,729)</b>	<b>(14,977,679)</b>
<b>FUND BALANCE</b>											
<b>Beginning Fund Balance</b>	<b>25,234,922</b>	<b>285,185</b>	<b>0</b>	<b>(0)</b>	<b>25,520,107</b>	<b>392,465</b>	<b>2,082,429</b>	<b>(0)</b>	<b>5,203,832</b>	<b>7,678,726</b>	<b>33,198,833</b>
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	193,113	0	0	0	193,113	0	0	0	0	0	193,113
3% Required Reserve	6,042,783	0	0	0	6,042,783	0	0	0	0	0	6,042,783
Cash w/Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	3,532,871	0	0	0	3,532,871	392,465	15,539	(0)	3,953,993	4,361,997	7,894,868
<b>Unappropriated Fund Balance</b>	<b>3,683,180</b>	<b>287,210</b>	<b>0</b>	<b>0</b>	<b>3,970,390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,970,390</b>
<b>Ending Fund Balance</b>	<b>13,571,947</b>	<b>287,210</b>	<b>0</b>	<b>(0)</b>	<b>13,859,157</b>	<b>392,465</b>	<b>15,539</b>	<b>(0)</b>	<b>3,953,993</b>	<b>4,361,997</b>	<b>18,221,154</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2014-2015**

**14/15 July Adoption**

Includes LCFF Estimate for General  
Revenue, 8% 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	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
<b>INCOME</b>										
State LCFF Sources	11,286,043									
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	6,900	369,418	197,003	761,566	7,500	200,000	503,000	1,250,000	4,356,049	100,000
<b>TOTAL REVENUES</b>	<b>11,565,345</b>	<b>662,648</b>	<b>9,825,662</b>	<b>10,122,993</b>	<b>7,500</b>	<b>200,000</b>	<b>503,000</b>	<b>1,250,000</b>	<b>4,356,049</b>	<b>100,000</b>
<b>EXPENDITURES</b>										
Certificated Salaries	5,071,165	1,018,763	2,659,826							
Classified Salaries	635,542	369,876	1,417,390	2,355,368		39,282				
Employee Benefits	2,894,190	700,849	2,910,280	3,003,241		38,943				
Books and Supplies	346,958	154,922	261,595	4,344,911	0	250,000				
Services, Other Operating Expenses	2,800,198	234,124	2,631,987	64,883	1,685,000	2,000,000	341,467	1,200,000	4,356,049	100,000
Capital Outlay		0				20,000,000	161,533			
Other Outgo										
Direct Support/Indirect Costs		5,466	340,282	354,590						
Other Uses										
<b>TOTAL EXPENDITURES</b>	<b>11,748,053</b>	<b>2,484,000</b>	<b>10,221,360</b>	<b>10,122,993</b>	<b>1,685,000</b>	<b>22,328,225</b>	<b>503,000</b>	<b>1,200,000</b>	<b>4,356,049</b>	<b>100,000</b>
<b>INTERFUND TRANSFERS</b>										
Transfers In	182,708	1,821,352	395,698	0	0					
Transfers Out		0		0	0	0	0	(50,000)	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions		0		0	0	0	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>182,708</b>	<b>1,821,352</b>	<b>395,698</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,677,500)</b>	<b>(22,128,225)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	<b>177,405</b>	<b>0</b>	<b>36,979</b>	<b>3,193,279</b>	<b>1,677,781</b>	<b>54,899,961</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>3,740,813</b>	<b>1,998,081</b>
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	156,312	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
<b>Unappropriated Fund Balance</b>	<b>177,405</b>	<b>0</b>	<b>36,979</b>	<b>3,036,967</b>	<b>281</b>	<b>32,771,736</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>1,443,457</b>	<b>1,998,081</b>
<b>Ending Fund Balance</b>	<b>177,405</b>	<b>0</b>	<b>36,979</b>	<b>3,193,279</b>	<b>281</b>	<b>32,771,736</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>3,740,813</b>	<b>1,998,081</b>

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

**FISCAL YEAR 2014-2015**

**15/16 at 14/15 July Adoption**

Revenue and 2.10% COLA on State  
Categorical, 8% HW increase, Step and  
Column, adjusted ADA for Ceiba College  
Prep Acad

	General Unrestr	Lottery 1100	Transportation 0723/0724	Community Day School 0821	TOTAL UNRESTRICTED	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Bond Endowments 06	TOTAL REST	Total General
<b>INCOME</b>											
State LCFF Sources	155,022,134				155,022,134					0	155,022,134
Federal Sources	7,000				7,000	4,559,604	17,538,554			22,098,158	22,105,158
Other State Revenues	686,709	2,446,794			3,133,503	12,694,740	6,861,824			19,556,564	22,690,067
Other Local Revenues	454,149		121,100		575,249		746,136		13,000	759,136	1,334,385
<b>TOTAL REVENUES</b>	<b>156,169,992</b>	<b>2,446,794</b>	<b>121,100</b>	<b>0</b>	<b>158,737,886</b>	<b>17,254,344</b>	<b>25,146,514</b>	<b>0</b>	<b>13,000</b>	<b>42,413,858</b>	<b>201,151,744</b>
<b>EXPENDITURES</b>											
Certificated Salaries	58,206,808	1,093,929		317,860	59,618,597	9,561,918	10,081,161		35,877	19,678,956	79,297,553
Classified Salaries	13,418,494	0	3,874,554	101,386	17,394,434	7,873,898	2,714,712	1,693,851	42,012	12,324,473	29,718,907
Employee Benefits	40,481,141	491,771	3,167,746	278,923	44,419,581	13,854,221	5,830,649	1,396,017	37,387	21,118,274	65,537,855
Books and Supplies	3,207,131	20,000	917,000	10,000	4,154,131	234,103	3,014,754	1,393,510	650,000	5,292,367	9,446,498
Services, Other Operating Expenses	8,131,680	897,646	(146,102)	64,960	8,948,184	4,484,923	3,005,678	1,520,572		9,011,173	17,959,357
Capital Outlay					0	0	0		500,000	500,000	500,000
Other Outgo	534,962				534,962					0	534,962
Direct Support/Indirect Costs	(2,555,014)				(2,555,014)	935,790	771,267	147,156		1,854,213	(700,801)
Other Uses	0		612,767		612,767					0	612,767
<b>TOTAL EXPENDITURES</b>	<b>121,425,202</b>	<b>2,503,346</b>	<b>8,425,965</b>	<b>773,129</b>	<b>133,127,642</b>	<b>36,944,853</b>	<b>25,418,221</b>	<b>6,151,106</b>	<b>1,265,276</b>	<b>69,779,456</b>	<b>202,907,098</b>
<b>INTERFUND TRANSFERS</b>											
Transfers In	50,000				50,000					0	50,000
Transfers Out	(2,420,989)				(2,420,989)					0	(2,420,989)
Other Financing Sources					0					0	0
Contributions	(35,191,316)		8,304,865	773,129	(26,113,322)	19,690,509	271,707	6,151,106		26,113,322	0
<b>TOTAL TRANSFERS</b>	<b>(37,562,305)</b>	<b>0</b>	<b>8,304,865</b>	<b>773,129</b>	<b>(28,484,311)</b>	<b>19,690,509</b>	<b>271,707</b>	<b>6,151,106</b>	<b>0</b>	<b>26,113,322</b>	<b>(2,370,989)</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(2,817,515)</b>	<b>(56,552)</b>	<b>0</b>	<b>0</b>	<b>(2,874,067)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,252,276)</b>	<b>(1,252,276)</b>	<b>(4,126,343)</b>
<b>FUND BALANCE</b>											
<b>Beginning Fund Balance</b>	<b>13,571,947</b>	<b>287,210</b>	<b>0</b>	<b>(0)</b>	<b>13,859,157</b>	<b>392,465</b>	<b>15,539</b>	<b>(0)</b>	<b>3,953,993</b>	<b>4,361,997</b>	<b>18,221,154</b>
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	193,113	0	0	0	193,113	0	0	0	0	0	193,113
3% Required Reserve	6,159,843	0	0	0	6,159,843	0	0	0	0	0	6,159,843
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	4,032,871	0	0	0	4,032,871	392,465	15,539	(0)	2,701,717	3,109,721	7,142,592
<b>Unappropriated Fund Balance</b>	<b>248,606</b>	<b>230,658</b>	<b>0</b>	<b>0</b>	<b>479,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>479,264</b>
<b>Ending Fund Balance</b>	<b>10,754,432</b>	<b>230,658</b>	<b>0</b>	<b>(0)</b>	<b>10,985,090</b>	<b>392,465</b>	<b>15,539</b>	<b>(0)</b>	<b>2,701,717</b>	<b>3,109,721</b>	<b>14,094,811</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2014-2015**  
**15/16 at 14/15 July Adoption**

Revenue and 2.10% COLA on State  
Categorical, 8% 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	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
<b>INCOME</b>										
State LCFF Sources	12,379,270									
Federal Sources		253,230	6,951,141	8,721,327						
Other State Revenues	272,402	40,000	2,677,518	653,325	0					
Other Local Revenues	6,900	369,418	197,003	761,566	7,500	125,000	503,000	1,250,000	4,160,598	100,000
<b>TOTAL REVENUES</b>	<b>12,658,572</b>	<b>662,648</b>	<b>9,825,662</b>	<b>10,136,218</b>	<b>7,500</b>	<b>125,000</b>	<b>503,000</b>	<b>1,250,000</b>	<b>4,160,598</b>	<b>100,000</b>
<b>EXPENDITURES</b>										
Certificated Salaries	5,102,825	1,018,763	2,674,060							
Classified Salaries	639,993	372,780	1,422,583	2,379,083		39,282				
Employee Benefits	3,089,766	718,789	3,009,824	3,153,746		40,760				
Books and Supplies	346,958	154,922	261,595	4,344,911	0	250,000				
Services, Other Operating Expenses	2,695,054	216,880	2,631,987	64,883	7,781	2,000,000	341,467	1,200,000	4,160,598	100,000
Capital Outlay		0				20,000,000	161,533			
Other Outgo										
Direct Support/Indirect Costs		5,466	340,282	355,053						
Other Uses										
<b>TOTAL EXPENDITURES</b>	<b>11,874,596</b>	<b>2,487,600</b>	<b>10,340,331</b>	<b>10,297,676</b>	<b>7,781</b>	<b>22,330,042</b>	<b>503,000</b>	<b>1,200,000</b>	<b>4,160,598</b>	<b>100,000</b>
<b>INTERFUND TRANSFERS</b>										
Transfers In	118,347	1,824,952	477,690	0	0					
Transfers Out		0		0	0	0	0	(50,000)	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions		0		0	0	0	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>118,347</b>	<b>1,824,952</b>	<b>477,690</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>902,323</b>	<b>0</b>	<b>(36,979)</b>	<b>(161,458)</b>	<b>(281)</b>	<b>(22,205,042)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	<b>177,405</b>	<b>0</b>	<b>36,979</b>	<b>3,193,279</b>	<b>281</b>	<b>32,771,736</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>3,740,813</b>	<b>1,998,081</b>
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	156,312	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash with 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
<b>Unappropriated Fund Balance</b>	<b>1,079,728</b>	<b>0</b>	<b>(0)</b>	<b>2,875,509</b>	<b>0</b>	<b>10,566,694</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>1,443,457</b>	<b>1,998,081</b>
<b>Ending Fund Balance</b>	<b>1,079,728</b>	<b>0</b>	<b>(0)</b>	<b>3,031,821</b>	<b>0</b>	<b>10,566,694</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>3,740,813</b>	<b>1,998,081</b>



Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2014-2015**

**16/17 at 14/15 July Adoption**

Includes LCFF Estimate for General  
Revenue and 2.30% COLA on State  
Categorical, 8% HW increase, Step and  
Column

	General Unrestr	Lottery 1100	Transportation 0723/0724	Community Day School 0821	TOTAL UNRESTRICTED	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Bond Endowments 06	TOTAL REST	Total General
<b>INCOME</b>											
State LCFF Sources	162,005,551				162,005,551					0	162,005,551
Federal Sources	7,000				7,000	4,559,604	17,538,554			22,098,158	22,105,158
Other State Revenues	686,709	2,446,794			3,133,503	12,986,719	6,861,824			19,848,543	22,982,046
Other Local Revenues	454,149		121,100		575,249		766,918		13,000	779,918	1,355,167
<b>TOTAL REVENUES</b>	<b>163,153,409</b>	<b>2,446,794</b>	<b>121,100</b>	<b>0</b>	<b>165,721,303</b>	<b>17,546,323</b>	<b>25,167,296</b>	<b>0</b>	<b>13,000</b>	<b>42,726,619</b>	<b>208,447,922</b>
<b>EXPENDITURES</b>											
Certificated Salaries	59,714,157	1,118,802		320,687	61,153,646	9,699,921	10,079,051		36,887	19,815,859	80,969,505
Classified Salaries	13,491,839	0	3,893,017	101,508	17,486,364	7,866,429	2,719,877	1,706,665	42,012	12,334,983	29,821,347
Employee Benefits	43,617,853	529,511	3,353,152	296,474	47,796,990	14,649,186	6,101,497	1,485,752	39,509	22,275,944	70,072,934
Books and Supplies	3,207,131	20,000	917,000	10,000	4,154,131	240,120	2,938,661	1,479,714	650,000	5,308,495	9,462,626
Services, Other Operating Expenses	8,281,680	897,646	(146,102)	64,960	9,098,184	4,484,923	2,828,650	1,520,572		8,834,145	17,932,329
Capital Outlay					0	0	0		500,000	500,000	500,000
Other Outgo	573,992				573,992					0	573,992
Direct Support/Indirect Costs	(2,565,760)				(2,565,760)	946,018	771,267	147,156		1,864,441	(701,319)
Other Uses	0		612,767		612,767					0	612,767
<b>TOTAL EXPENDITURES</b>	<b>126,320,892</b>	<b>2,565,959</b>	<b>8,629,834</b>	<b>793,629</b>	<b>138,310,314</b>	<b>37,886,597</b>	<b>25,439,003</b>	<b>6,339,859</b>	<b>1,268,408</b>	<b>70,933,867</b>	<b>209,244,181</b>
<b>INTERFUND TRANSFERS</b>											
Transfers In	50,000				50,000					0	50,000
Transfers Out	(2,595,524)				(2,595,524)					0	(2,595,524)
Other Financing Sources					0					0	0
Contributions	(36,254,203)		8,508,734	793,629	(26,951,840)	20,340,274	271,707	6,339,859		26,951,840	0
<b>TOTAL TRANSFERS</b>	<b>(38,799,727)</b>	<b>0</b>	<b>8,508,734</b>	<b>793,629</b>	<b>(29,497,364)</b>	<b>20,340,274</b>	<b>271,707</b>	<b>6,339,859</b>	<b>0</b>	<b>26,951,840</b>	<b>(2,545,524)</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(1,967,210)</b>	<b>(119,165)</b>	<b>0</b>	<b>0</b>	<b>(2,086,375)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,255,408)</b>	<b>(1,255,408)</b>	<b>(3,341,783)</b>
<b>FUND BALANCE</b>											
<b>Beginning Fund Balance</b>	<b>10,754,432</b>	<b>230,658</b>	<b>0</b>	<b>(0)</b>	<b>10,985,090</b>	<b>392,465</b>	<b>15,539</b>	<b>(0)</b>	<b>2,701,717</b>	<b>3,109,721</b>	<b>14,094,811</b>
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	193,113	0	0	0	193,113	0	0	0	0	0	193,113
3% Required Reserve	6,355,191	0	0	0	6,355,191	0	0	0	0	0	6,355,191
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	4,532,871	0	0	0	4,532,871	392,465	15,539	(0)	1,446,309	1,854,313	6,387,184
<b>Unappropriated Fund Balance</b>	<b>(2,413,953)</b>	<b>111,493</b>	<b>0</b>	<b>0</b>	<b>(2,302,460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,302,460)</b>
<b>Ending Fund Balance</b>	<b>8,787,222</b>	<b>111,493</b>	<b>0</b>	<b>(0)</b>	<b>8,898,715</b>	<b>392,465</b>	<b>15,539</b>	<b>(0)</b>	<b>1,446,309</b>	<b>1,854,313</b>	<b>10,753,028</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2014-2015**

**16/17 at 14/15 July Adoption**

Includes LCFF Estimate for General  
Revenue and 2.30% COLA on State  
Categorical, 8% HW increase, Step and  
Column

	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
<b>INCOME</b>										
State LCFF Sources	12,846,897									
Federal Sources		253,230	6,951,141	8,721,327						
Other State Revenues	272,402	40,000	2,677,518	668,113						
Other Local Revenues	6,900	369,418	197,003	761,566		50,000	503,000	1,250,000	4,160,598	100,000
<b>TOTAL REVENUES</b>	<b>13,126,199</b>	<b>662,648</b>	<b>9,825,662</b>	<b>10,151,006</b>	<b>0</b>	<b>50,000</b>	<b>503,000</b>	<b>1,250,000</b>	<b>4,160,598</b>	<b>100,000</b>
<b>EXPENDITURES</b>										
Certificated Salaries	5,174,501	1,018,763	2,682,451							
Classified Salaries	644,830	375,753	1,427,914	2,401,984		39,282				
Employee Benefits	3,298,919	740,794	3,123,596	3,343,821		43,314				
Books and Supplies	346,958	154,922	261,595	4,344,911		250,000				
Services, Other Operating Expenses	2,695,054	216,880	2,631,987	64,883		1,000,000	341,467	1,200,000	4,160,598	100,000
Capital Outlay		0				9,284,098	161,533			
Other Outgo										
Direct Support/Indirect Costs		5,466	340,282	355,571						
Other Uses										
<b>TOTAL EXPENDITURES</b>	<b>12,160,262</b>	<b>2,512,578</b>	<b>10,467,825</b>	<b>10,511,170</b>	<b>0</b>	<b>10,616,694</b>	<b>503,000</b>	<b>1,200,000</b>	<b>4,160,598</b>	<b>100,000</b>
<b>INTERFUND TRANSFERS</b>										
Transfers In	103,431	1,849,930	642,163	0	0					
Transfers Out		0		0	0	0	0	(50,000)	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions		0		0	0	0		0	0	0
<b>TOTAL TRANSFERS</b>	<b>103,431</b>	<b>1,849,930</b>	<b>642,163</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>1,069,368</b>	<b>0</b>	<b>0</b>	<b>(360,164)</b>	<b>0</b>	<b>(10,566,694)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	<b>1,079,728</b>	<b>0</b>	<b>(0)</b>	<b>3,031,821</b>	<b>0</b>	<b>10,566,694</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>3,740,813</b>	<b>1,998,081</b>
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	156,312	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash with 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
<b>Unappropriated Fund Balance</b>	<b>2,149,096</b>	<b>0</b>	<b>(0)</b>	<b>2,515,345</b>	<b>0</b>	<b>0</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>1,443,457</b>	<b>1,998,081</b>
<b>Ending Fund Balance</b>	<b>2,149,096</b>	<b>0</b>	<b>(0)</b>	<b>2,671,657</b>	<b>0</b>	<b>0</b>	<b>1,162,492</b>	<b>13,457,826</b>	<b>3,740,813</b>	<b>1,998,081</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON**  
General Fund

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
0000 - Undesignated	91,101,129.00	79,842,867.76	11,258,261.24
1005 - Education Protection Act	16,839,563.00	16,877,564.00	(38,001.00)
1014 - Union/Negotiations	0.00	2,524.45	(2,524.45)
1015 - Union Business (EOM)	203,649.00	264,848.86	(61,199.86)
1099 - Regular Education Misc Funds	0.00	105,653.24	(105,653.24)
1206 - Instructional Districtwide	0.00	1,000.00	(1,000.00)
1318 - HS Advanced Placement Exams	7,000.00	35,057.00	(28,057.00)
1601 - Ceiba Costs (Reimburse)	50,000.00	105,869.72	(55,869.72)
7122 - Program Evaluation	0.00	8,868.56	(8,868.56)
7123 - Program Evaluation - Testing	86,709.00	86,709.00	0.00
7206 - District Wide Support	0.00	8,333.00	(8,333.00)
7301 - Insurance	90,000.00	87,336.03	2,663.97
7302 - District EE Health Services	20,000.00	4,085.00	15,915.00
7303 - District Safety & Training	30,000.00	43,739.00	(13,739.00)
7310 - Workers Comp	2,500.00	3,161.00	(661.00)
7311 - Business Services Acct	15,000.00	25,153.07	(10,153.07)
7400 - Print Shop	0.00	275.00	(275.00)
7601 - Lottery Unrestricted	2,446,794.00	2,381,987.40	64,806.60
7701 - Construction/Govt. Relations	0.00	450.00	(450.00)
7705 - Jim Booth/Duncan Holbert	18,000.00	15,000.00	3,000.00
7811 - Custodial Services	0.00	1,186.80	(1,186.80)
7816 - Facility Use	0.00	4,077.28	(4,077.28)
<b>Income</b>	<b>110,910,344.00</b>	<b>99,905,746.17</b>	<b>11,004,597.83</b>
0000 - Undesignated	2,232,389.00	1,347,774.57	884,614.43
1000 - Regular Education-Staffing	53,882,042.00	46,640,584.51	7,241,457.49
1001 - Release Time-General	1,198,904.00	685,353.87	513,550.13
1002 - Release Time-Lottery	0.00	369,088.86	(369,088.86)
1003 - Class Size Reduction, Grades K-3	0.00	4,129,414.16	(4,129,414.16)
1004 - Transitional Kindergarten	740,161.00	452,169.55	287,991.45
1005 - Education Protection Act	16,837,580.00	17,695,908.65	(858,328.65)
1012 - Teenage Mothers	98,298.00	105,080.09	(6,782.09)
1013 - Substitute Teachers	647,704.00	533,117.40	114,586.60
1014 - Union/Negotiations	7,066.00	6,325.81	740.19
1015 - Union Business (EOM)	203,649.00	264,848.67	(61,199.67)
1070 - LCFF Supplemental Funding	7,727,682.00	3,415,849.15	4,311,832.85
1099 - Regular Education Misc Funds	0.00	263,042.72	(263,042.72)
1117 - Supplemental Hourly Programs (Ext. Lrng)	915,445.00	1,214,420.92	(298,975.92)
1118 - Extended Learning Dept - Other	0.00	6.60	(6.60)
1206 - Instructional Districtwide	1,642,063.00	1,139,264.26	502,798.74
1207 - Instructional Categorical Shift	0.00	6,196.23	(6,196.23)
1300 - Site Discretionary	1,444,173.00	813,029.61	631,143.39
1315 - Athletics	1,324,214.00	952,727.64	371,486.36
1317 - Attendance Incentive	10,000.00	3,130.86	6,869.14
1318 - HS Advanced Placement Exams	44,200.00	46,468.00	(2,268.00)
1319 - Employee Recognitions	0.00	(337.93)	337.93
1324 - Saturday School	71,823.00	61,661.19	10,161.81
1370 -	2,561,330.00	0.00	2,561,330.00
1500 - Library	1,399,913.00	1,358,846.00	41,067.00
1506 - Guidance & Counseling	1,527,123.00	1,527,075.06	47.94
1600 - District Child Development Support	56,358.00	49,594.25	6,763.75
1601 - Ceiba Costs (Reimburse)	412,368.00	2,106,593.05	(1,694,225.05)
1602 - Mello Center/Aptos PAC	151,288.00	144,238.86	7,049.14
1722 - Cal Safe Supplemental (Formerly 4205)	200,000.00	265,809.21	(65,809.21)
1732 - School Safety and Violence Prevention (Formerly 4221)	295,000.00	287,915.22	7,084.78
1742 - PAR (Formerly 4271)	15,311.00	13,739.65	1,571.35
1757 - Site Supplies Funds	0.00	537,507.64	(537,507.64)
1837 - Gifted and Talented Education (Formerly 4255)	130,413.00	128,998.30	1,414.70
1838 - Instructional Materials Realignment Block Grant (Formerly 4239)	0.00	41,698.92	(41,698.92)
2104 - M-CAP Loan Program	22,000.00	20,225.41	1,774.59
2803 - Student Assist Gudnc/Counseling	122,518.00	115,942.00	6,576.00
2900 - Home & Hospital	179,143.00	186,147.09	(7,004.09)
2903 - Psychological Services	1,853,682.00	1,845,668.16	8,013.84
2904 - Speech & Language Specialist Services	3,085,439.00	3,065,938.85	19,500.15
2906 - Health Services	1,767,247.00	1,668,329.79	98,917.21
7000 - Board of Trustees	232,521.00	207,833.13	24,687.87
7001 - Superintendent	398,978.00	393,709.22	5,268.78
7005 - District Legal	340,000.00	340,000.00	0.00
7100 - Asst. Superintendent Elementary/Support Services	311,526.00	231,739.32	79,786.68
7101 - Asst. Superintendent Secondary/Education Services	268,485.00	262,485.50	5,999.50

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON**  
General Fund

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
7106 - District Translator	68,739.00	68,041.56	697.44
7120 - Curriculum and Instruction	479,922.00	217,619.25	262,302.75
7122 - Program Evaluation	129,145.00	126,050.70	3,094.30
7123 - Program Evaluation - Testing	99,709.00	91,725.54	7,983.46
7130 - Student Services	489,593.00	377,183.51	112,409.49
7200 - Personnel Services	1,031,138.00	921,296.21	109,841.79
7203 - Personnel Services - Fingerprinting	110,391.00	106,566.58	3,824.42
7204 - Personnel Commission	516,397.00	447,888.08	68,508.92
7206 - District Wide Support	752,190.00	642,439.08	109,750.92
7300 - Business Services	2,980,039.00	2,695,159.70	284,879.30
7301 - Insurance	1,140,500.00	1,018,034.18	122,465.82
7302 - District EE Health Services	20,000.00	25,185.00	(5,185.00)
7303 - District Safety & Training	30,000.00	13,739.00	16,261.00
7304 - Chemical Removal	55,000.00	54,995.00	5.00
7308 - Benefits	214,661.00	0.00	214,661.00
7309 - Risk & Safety Management	32,700.00	31,442.50	1,257.50
7310 - Workers Comp	90,598.00	85,488.71	5,109.29
7311 - Business Services Acct	15,000.00	7,830.61	7,169.39
7400 - Print Shop	131,291.00	39,150.24	92,140.76
7401 - Purchasing	636,563.00	604,065.75	32,497.25
7402 - Mailroom	105,605.00	48,258.54	57,346.46
7403 - Dist Office Copiers	0.00	(1,229.57)	1,229.57
7600 - Technology Services	1,659,557.00	1,257,349.44	402,207.56
7601 - Lottery Unrestricted	677,266.00	759,210.55	(81,944.55)
7699 - Technology- Student Information System	140,000.00	143,295.41	(3,295.41)
7701 - Construction/Govt. Relations	196,513.00	226,166.77	(29,653.77)
7811 - Custodial Services	5,206,526.00	4,939,119.34	267,406.66
7812 - Grounds	864,730.00	813,392.69	51,337.31
7814 - Utilities	2,750,978.00	2,757,694.67	(6,716.67)
7815 - Crossing Guards	123,912.00	66,722.76	57,189.24
7816 - Facility Use	0.00	(4,649.04)	4,649.04
7817 - Mello Center	10,000.00	2,600.00	7,400.00
7900 - Indirects/Contributions	(2,545,405.00)	(2,052,192.59)	(493,212.41)
7910 - STORES	0.00	(8,708.36)	8,708.36
<b>Expense</b>	<b>122,571,294.00</b>	<b>111,466,091.83</b>	<b>11,105,202.17</b>
<b>01 - General Fund</b>	<b>(11,660,950.00)</b>	<b>(11,560,345.66)</b>	<b>(100,604.34)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON**

Transportation

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
7500 - Transportation - Regular	4,963,948.00	3,710,152.40	1,253,795.60
7501 - Transportation - Special Education	3,302,503.00	2,848,781.60	453,721.40
<b>Income</b>	<b>8,266,451.00</b>	<b>6,558,934.00</b>	<b>1,707,517.00</b>
7500 - Transportation - Regular	4,963,948.00	3,710,152.40	1,253,795.60
7501 - Transportation - Special Education	3,302,503.00	2,848,781.60	453,721.40
<b>Expense</b>	<b>8,266,451.00</b>	<b>6,558,934.00</b>	<b>1,707,517.00</b>
<b>01 - General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON**  
Community Day School

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
1212 - New School - CDS	751,411.00	641,661.31	109,749.69
<b>Income</b>	<b>751,411.00</b>	<b>641,661.31</b>	<b>109,749.69</b>
1212 - New School - CDS	751,411.00	641,661.31	109,749.69
<b>Expense</b>	<b>751,411.00</b>	<b>641,661.31</b>	<b>109,749.69</b>
<b>01 - General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**  
General Fund

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
<b>01 - General Fund</b>			
<b>8 - Revenue</b>	91,101,129.00	79,842,867.76	11,258,261.24
<b>0000 - Undesignated</b>	91,101,129.00	79,842,867.76	11,258,261.24
<b>8 - Revenue</b>	16,839,563.00	16,877,564.00	(38,001.00)
<b>1005 - Education Protection Act</b>	16,839,563.00	16,877,564.00	(38,001.00)
<b>8 - Revenue</b>	0.00	2,524.45	(2,524.45)
<b>1014 - Union/Negotiations</b>	0.00	2,524.45	(2,524.45)
<b>8 - Revenue</b>	203,649.00	264,848.86	(61,199.86)
<b>1015 - Union Business (EOM)</b>	203,649.00	264,848.86	(61,199.86)
<b>8 - Revenue</b>	0.00	105,653.24	(105,653.24)
<b>1099 - Regular Education Misc Funds</b>	0.00	105,653.24	(105,653.24)
<b>8 - Revenue</b>	0.00	1,000.00	(1,000.00)
<b>1206 - Instructional Districtwide</b>	0.00	1,000.00	(1,000.00)
<b>8 - Revenue</b>	7,000.00	35,057.00	(28,057.00)
<b>1318 - HS Advanced Placement Exams</b>	7,000.00	35,057.00	(28,057.00)
<b>8 - Revenue</b>	50,000.00	105,869.72	(55,869.72)
<b>1601 - Ceiba Costs (Reimburse)</b>	50,000.00	105,869.72	(55,869.72)
<b>8 - Revenue</b>	0.00	8,868.56	(8,868.56)
<b>7122 - Program Evaluation</b>	0.00	8,868.56	(8,868.56)
<b>8 - Revenue</b>	86,709.00	86,709.00	0.00
<b>7123 - Program Evaluation - Testing</b>	86,709.00	86,709.00	0.00
<b>8 - Revenue</b>	0.00	8,333.00	(8,333.00)
<b>7206 - District Wide Support</b>	0.00	8,333.00	(8,333.00)
<b>8 - Revenue</b>	90,000.00	87,336.03	2,663.97
<b>7301 - Insurance</b>	90,000.00	87,336.03	2,663.97
<b>8 - Revenue</b>	20,000.00	4,085.00	15,915.00
<b>7302 - District EE Health Services</b>	20,000.00	4,085.00	15,915.00
<b>8 - Revenue</b>	30,000.00	43,739.00	(13,739.00)
<b>7303 - District Safety &amp; Training</b>	30,000.00	43,739.00	(13,739.00)
<b>8 - Revenue</b>	2,500.00	3,161.00	(661.00)
<b>7310 - Workers Comp</b>	2,500.00	3,161.00	(661.00)
<b>8 - Revenue</b>	15,000.00	25,153.07	(10,153.07)
<b>7311 - Business Services Acct</b>	15,000.00	25,153.07	(10,153.07)
<b>8 - Revenue</b>	0.00	275.00	(275.00)
<b>7400 - Print Shop</b>	0.00	275.00	(275.00)
<b>8 - Revenue</b>	2,446,794.00	2,381,987.40	64,806.60
<b>7601 - Lottery Unrestricted</b>	2,446,794.00	2,381,987.40	64,806.60
<b>8 - Revenue</b>	0.00	450.00	(450.00)
<b>7701 - Construction/Govt. Relations</b>	0.00	450.00	(450.00)
<b>8 - Revenue</b>	18,000.00	15,000.00	3,000.00
<b>7705 - Jim Booth/Duncan Holbert</b>	18,000.00	15,000.00	3,000.00
<b>8 - Revenue</b>	0.00	1,186.80	(1,186.80)
<b>7811 - Custodial Services</b>	0.00	1,186.80	(1,186.80)
<b>8 - Revenue</b>	0.00	4,077.28	(4,077.28)
<b>7816 - Facility Use</b>	0.00	4,077.28	(4,077.28)
<b>Income</b>	110,910,344.00	99,905,746.17	11,004,597.83
<b>5 - Services</b>	(556,151.00)	(726,316.58)	170,165.58

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**  
General Fund

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
<b>7 - Other Outgo</b>	2,788,540.00	2,074,091.15	714,448.85
<b>0000 - Undesignated</b>	2,232,389.00	1,347,774.57	884,614.43
1 - Certificated Salaries	32,196,111.00	28,028,132.99	4,167,978.01
2 - Classified Salaries	3,411,887.00	3,276,878.32	135,008.68
3 - Employee Benefits	18,274,044.00	15,207,400.47	3,066,643.53
5 - Services	0.00	128,172.73	(128,172.73)
<b>1000 - Regular Education-Staffing</b>	53,882,042.00	46,640,584.51	7,241,457.49
1 - Certificated Salaries	772,783.00	484,427.22	288,355.78
3 - Employee Benefits	426,121.00	200,926.65	225,194.35
<b>1001 - Release Time-General</b>	1,198,904.00	685,353.87	513,550.13
1 - Certificated Salaries	0.00	260,894.42	(260,894.42)
3 - Employee Benefits	0.00	108,194.44	(108,194.44)
<b>1002 - Release Time-Lottery</b>	0.00	369,088.86	(369,088.86)
1 - Certificated Salaries	0.00	2,818,592.80	(2,818,592.80)
3 - Employee Benefits	0.00	1,310,821.36	(1,310,821.36)
<b>1003 - Class Size Reduction, Grades K-3</b>	0.00	4,129,414.16	(4,129,414.16)
1 - Certificated Salaries	486,520.00	301,085.01	185,434.99
3 - Employee Benefits	228,941.00	126,955.65	101,985.35
4 - Books and Supplies	23,500.00	22,937.89	562.11
5 - Services	1,200.00	1,191.00	9.00
<b>1004 - Transitional Kindergarten</b>	740,161.00	452,169.55	287,991.45
1 - Certificated Salaries	11,227,490.00	11,844,659.78	(617,169.78)
2 - Classified Salaries	0.00	123,896.39	(123,896.39)
3 - Employee Benefits	5,610,090.00	5,727,352.48	(117,262.48)
<b>1005 - Education Protection Act</b>	16,837,580.00	17,695,908.65	(858,328.65)
1 - Certificated Salaries	73,669.00	75,143.00	(1,474.00)
3 - Employee Benefits	24,629.00	29,937.09	(5,308.09)
<b>1012 - Teenage Mothers</b>	98,298.00	105,080.09	(6,782.09)
1 - Certificated Salaries	550,000.00	472,311.02	77,688.98
3 - Employee Benefits	97,704.00	60,806.38	36,897.62
<b>1013 - Substitute Teachers</b>	647,704.00	533,117.40	114,586.60
1 - Certificated Salaries	6,000.00	5,449.41	550.59
3 - Employee Benefits	1,066.00	876.40	189.60
<b>1014 - Union/Negotiations</b>	7,066.00	6,325.81	740.19
1 - Certificated Salaries	145,910.00	186,660.20	(40,750.20)
3 - Employee Benefits	57,739.00	78,188.47	(20,449.47)
<b>1015 - Union Business (EOM)</b>	203,649.00	264,848.67	(61,199.67)
1 - Certificated Salaries	4,130,134.00	2,243,279.35	1,886,854.65
2 - Classified Salaries	626,352.00	126,086.75	500,265.25
3 - Employee Benefits	2,524,546.00	935,625.42	1,588,920.58
4 - Books and Supplies	298,150.00	37,202.50	260,947.50
5 - Services	148,500.00	73,655.13	74,844.87
<b>1070 - LCFF Supplemental Funding</b>	7,727,682.00	3,415,849.15	4,311,832.85
1 - Certificated Salaries	0.00	24,536.40	(24,536.40)
2 - Classified Salaries	0.00	13,419.50	(13,419.50)
3 - Employee Benefits	0.00	4,590.55	(4,590.55)
4 - Books and Supplies	0.00	33,837.85	(33,837.85)
5 - Services	0.00	117,258.42	(117,258.42)
6 - Capital Outlay	0.00	69,400.00	(69,400.00)
<b>1099 - Regular Education Misc Funds</b>	0.00	263,042.72	(263,042.72)
1 - Certificated Salaries	273,077.00	473,802.96	(200,725.96)
2 - Classified Salaries	304,105.00	249,761.97	54,343.03
3 - Employee Benefits	272,818.00	230,629.63	42,188.37
4 - Books and Supplies	0.00	96,269.75	(96,269.75)
5 - Services	65,445.00	163,956.61	(98,511.61)
<b>1117 - Supplemental Hourly Programs (Ext. Lrng)</b>	915,445.00	1,214,420.92	(298,975.92)
3 - Employee Benefits	0.00	6.60	(6.60)



**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**  
General Fund

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
1118 - Extended Learning Dept - Other	0.00	6.60	(6.60)
1 - Certificated Salaries	594,380.00	353,438.54	240,941.46
2 - Classified Salaries	44,592.00	66,577.89	(21,985.89)
3 - Employee Benefits	383,091.00	215,787.08	167,303.92
4 - Books and Supplies	200,000.00	121,677.19	78,322.81
5 - Services	420,000.00	381,783.56	38,216.44
1206 - Instructional Districtwide	1,642,063.00	1,139,264.26	502,798.74
4 - Books and Supplies	0.00	6,196.23	(6,196.23)
1207 - Instructional Categorical Shift	0.00	6,196.23	(6,196.23)
1 - Certificated Salaries	68,189.00	47,702.44	20,486.56
2 - Classified Salaries	125,539.00	115,074.13	10,464.87
3 - Employee Benefits	46,121.00	29,050.50	17,070.50
4 - Books and Supplies	853,302.00	301,807.50	551,494.50
5 - Services	351,022.00	319,395.04	31,626.96
1300 - Site Discretionary	1,444,173.00	813,029.61	631,143.39
1 - Certificated Salaries	667,414.00	519,100.51	148,313.49
2 - Classified Salaries	320,938.00	190,400.00	130,538.00
3 - Employee Benefits	290,862.00	223,410.42	67,451.58
5 - Services	45,000.00	19,816.71	25,183.29
1315 - Athletics	1,324,214.00	952,727.64	371,486.36
4 - Books and Supplies	10,000.00	2,436.56	7,563.44
5 - Services	0.00	694.30	(694.30)
1317 - Attendance Incentive	10,000.00	3,130.86	6,869.14
5 - Services	44,200.00	46,468.00	(2,268.00)
1318 - HS Advanced Placement Exams	44,200.00	46,468.00	(2,268.00)
4 - Books and Supplies	0.00	1,462.07	(1,462.07)
5 - Services	0.00	(1,800.00)	1,800.00
1319 - Employee Recognitions	0.00	(337.93)	337.93
1 - Certificated Salaries	47,000.00	41,295.45	5,704.55
2 - Classified Salaries	14,100.00	11,838.76	2,261.24
3 - Employee Benefits	10,723.00	8,526.98	2,196.02
1324 - Saturday School	71,823.00	61,661.19	10,161.81
1 - Certificated Salaries	856,337.00	0.00	856,337.00
2 - Classified Salaries	187,415.00	0.00	187,415.00
3 - Employee Benefits	320,622.00	0.00	320,622.00
4 - Books and Supplies	999,174.00	0.00	999,174.00
5 - Services	197,782.00	0.00	197,782.00
1370 -	2,561,330.00	0.00	2,561,330.00
2 - Classified Salaries	651,993.00	653,193.12	(1,200.12)
3 - Employee Benefits	747,920.00	705,652.88	42,267.12
1500 - Library	1,399,913.00	1,358,846.00	41,067.00
1 - Certificated Salaries	1,072,272.00	1,080,316.62	(8,044.62)
3 - Employee Benefits	454,851.00	446,758.44	8,092.56
1506 - Guidance & Counseling	1,527,123.00	1,527,075.06	47.94
1 - Certificated Salaries	26,428.00	26,427.72	0.28
2 - Classified Salaries	9,406.00	8,708.68	697.32
3 - Employee Benefits	20,524.00	14,457.85	6,066.15
1600 - District Child Development Support	56,358.00	49,594.25	6,763.75
2 - Classified Salaries	0.00	1,500.27	(1,500.27)
3 - Employee Benefits	0.00	1,092.51	(1,092.51)
5 - Services	320,000.00	11,632.77	308,367.23
7 - Other Outgo	92,368.00	2,092,367.50	(1,999,999.50)
1601 - Ceiba Costs (Reimburse)	412,368.00	2,106,593.05	(1,694,225.05)
2 - Classified Salaries	77,670.00	79,729.68	(2,059.68)
3 - Employee Benefits	73,618.00	64,509.18	9,108.82
1602 - Mello Center/Aptos PAC	151,288.00	144,238.86	7,049.14

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**  
General Fund

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
1 - Certificated Salaries	103,793.00	110,772.76	(6,979.76)
2 - Classified Salaries	3,762.00	8,567.72	(4,805.72)
3 - Employee Benefits	69,409.00	58,927.85	10,481.15
4 - Books and Supplies	14,111.00	46,473.17	(32,362.17)
5 - Services	8,925.00	30,756.71	(21,831.71)
7 - Other Outgo	0.00	10,311.00	(10,311.00)
1722 - Cal Safe Supplemental (Formerly 4205)	200,000.00	265,809.21	(65,809.21)
5 - Services	295,000.00	287,915.22	7,084.78
1732 - School Safety and Violence Prevention (Formerly 4221)	295,000.00	287,915.22	7,084.78
1 - Certificated Salaries	13,000.00	11,801.07	1,198.93
3 - Employee Benefits	2,311.00	1,564.35	746.65
7 - Other Outgo	0.00	374.23	(374.23)
1742 - PAR (Formerly 4271)	15,311.00	13,739.65	1,571.35
4 - Books and Supplies	0.00	510,486.33	(510,486.33)
5 - Services	0.00	26,137.03	(26,137.03)
6 - Capital Outlay	0.00	884.28	(884.28)
1757 - Site Supplies Funds	0.00	537,507.64	(537,507.64)
1 - Certificated Salaries	89,277.00	89,277.00	0.00
2 - Classified Salaries	0.00	250.86	(250.86)
3 - Employee Benefits	36,136.00	34,337.75	1,798.25
4 - Books and Supplies	600.00	670.27	(70.27)
5 - Services	4,400.00	4,462.42	(62.42)
1837 - Gifted and Talented Education (Formerly 4255)	130,413.00	128,998.30	1,414.70
4 - Books and Supplies	0.00	41,698.92	(41,698.92)
1838 - Instructional Materials Realignment Block Grant (Formerly 4239)	0.00	41,698.92	(41,698.92)
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
5 - Services	122,518.00	115,942.00	6,576.00
2803 - Student Assist Gudnc/CounsIng	122,518.00	115,942.00	6,576.00
1 - Certificated Salaries	124,718.00	130,965.97	(6,247.97)
3 - Employee Benefits	53,975.00	54,880.64	(905.64)
5 - Services	450.00	300.48	149.52
2900 - Home & Hospital	179,143.00	186,147.09	(7,004.09)
1 - Certificated Salaries	1,155,723.00	1,115,789.31	39,933.69
2 - Classified Salaries	34,164.00	34,164.00	0.00
3 - Employee Benefits	460,545.00	442,758.73	17,786.27
4 - Books and Supplies	2,000.00	1,869.45	130.55
5 - Services	201,250.00	251,086.67	(49,836.67)
2903 - Psychological Services	1,853,682.00	1,845,668.16	8,013.84
1 - Certificated Salaries	1,364,053.00	866,043.34	498,009.66
3 - Employee Benefits	718,886.00	329,793.09	389,092.91
4 - Books and Supplies	1,000.00	820.69	179.31
5 - Services	1,001,500.00	1,869,281.73	(867,781.73)
2904 - Speech & Language Specialist Services	3,085,439.00	3,065,938.85	19,500.15
1 - Certificated Salaries	504,224.00	446,578.93	57,645.07
2 - Classified Salaries	414,811.00	399,605.49	15,205.51
3 - Employee Benefits	758,612.00	726,576.89	32,035.11
4 - Books and Supplies	6,900.00	7,240.00	(340.00)
5 - Services	82,700.00	88,328.48	(5,628.48)
2906 - Health Services	1,767,247.00	1,668,329.79	98,917.21
1 - Certificated Salaries	0.00	2,592.84	(2,592.84)
2 - Classified Salaries	26,880.00	26,880.00	0.00
3 - Employee Benefits	162,500.00	136,994.87	25,505.13
4 - Books and Supplies	8,330.00	5,087.14	3,242.86
5 - Services	34,811.00	36,278.28	(1,467.28)
7000 - Board of Trustees	232,521.00	207,833.13	24,687.87
1 - Certificated Salaries	192,600.00	192,600.00	0.00

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**  
General Fund

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
2 - Classified Salaries	71,350.00	71,300.16	49.84
3 - Employee Benefits	106,352.00	100,308.22	6,043.78
4 - Books and Supplies	3,400.00	3,139.04	260.96
5 - Services	25,276.00	26,361.80	(1,085.80)
7001 - Superintendent	398,978.00	393,709.22	5,268.78
5 - Services	340,000.00	340,000.00	0.00
7005 - District Legal	340,000.00	340,000.00	0.00
1 - Certificated Salaries	171,217.00	128,413.52	42,803.48
2 - Classified Salaries	49,180.00	35,733.00	13,447.00
3 - Employee Benefits	74,217.00	51,496.86	22,720.14
4 - Books and Supplies	7,485.00	6,906.55	578.45
5 - Services	9,427.00	9,189.39	237.61
7100 - Asst. Superintendent Elementary/Support Services	311,526.00	231,739.32	79,786.68
1 - Certificated Salaries	129,786.00	130,986.84	(1,200.84)
2 - Classified Salaries	51,589.00	51,588.96	0.04
3 - Employee Benefits	70,198.00	66,013.66	4,184.34
4 - Books and Supplies	6,650.00	5,329.33	1,320.67
5 - Services	10,262.00	8,566.71	1,695.29
7101 - Asst. Superintendent Secondary/Education Services	268,485.00	262,485.50	5,999.50
2 - Classified Salaries	42,925.00	43,107.96	(182.96)
3 - Employee Benefits	25,814.00	24,933.60	880.40
7106 - District Translator	68,739.00	68,041.56	697.44
1 - Certificated Salaries	192,000.00	69,846.78	122,153.22
2 - Classified Salaries	100,525.00	61,775.95	38,749.05
3 - Employee Benefits	173,685.00	78,652.45	95,032.55
4 - Books and Supplies	3,500.00	2,693.52	806.48
5 - Services	10,212.00	4,650.55	5,561.45
7120 - Curriculum and Instruction	479,922.00	217,619.25	262,302.75
1 - Certificated Salaries	250.00	226.88	23.12
2 - Classified Salaries	66,053.00	67,001.94	(948.94)
3 - Employee Benefits	55,938.00	52,990.71	2,947.29
4 - Books and Supplies	2,064.00	1,299.38	764.62
5 - Services	4,840.00	4,531.79	308.21
7122 - Program Evaluation	129,145.00	126,050.70	3,094.30
2 - Classified Salaries	25,750.00	25,251.59	498.41
3 - Employee Benefits	23,018.00	19,467.84	3,550.16
4 - Books and Supplies	17,791.00	4,562.37	13,228.63
5 - Services	33,150.00	42,443.74	(9,293.74)
7123 - Program Evaluation - Testing	99,709.00	91,725.54	7,983.46
1 - Certificated Salaries	88,716.00	105,054.59	(16,338.59)
2 - Classified Salaries	193,567.00	121,332.48	72,234.52
3 - Employee Benefits	197,910.00	130,214.02	67,695.98
4 - Books and Supplies	0.00	2,139.99	(2,139.99)
5 - Services	9,400.00	18,442.43	(9,042.43)
7130 - Student Services	489,593.00	377,183.51	112,409.49
1 - Certificated Salaries	274,742.00	268,030.92	6,711.08
2 - Classified Salaries	351,779.00	296,653.77	55,125.23
3 - Employee Benefits	364,755.00	283,599.87	81,155.13
4 - Books and Supplies	7,562.00	12,132.17	(4,570.17)
5 - Services	32,300.00	60,879.48	(28,579.48)
7200 - Personnel Services	1,031,138.00	921,296.21	109,841.79
2 - Classified Salaries	8,200.00	6,231.18	1,968.82
3 - Employee Benefits	1,191.00	486.05	704.95
4 - Books and Supplies	12,000.00	11,721.85	278.15
5 - Services	89,000.00	88,127.50	872.50
7203 - Personnel Services - Fingerprinting	110,391.00	106,566.58	3,824.42
2 - Classified Salaries	275,686.00	255,451.60	20,234.40
3 - Employee Benefits	203,534.00	170,208.55	33,325.45
4 - Books and Supplies	20,569.00	6,990.75	13,578.25

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**  
General Fund

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
5 - Services	16,608.00	15,237.18	1,370.82
7204 - Personnel Commission	516,397.00	447,888.08	68,508.92
2 - Classified Salaries	84,024.00	0.00	84,024.00
3 - Employee Benefits	50,242.00	2,122.56	48,119.44
4 - Books and Supplies	20,000.00	46,040.33	(26,040.33)
5 - Services	597,924.00	533,931.59	63,992.41
6 - Capital Outlay	0.00	60,344.60	(60,344.60)
7206 - District Wide Support	752,190.00	642,439.08	109,750.92
2 - Classified Salaries	1,151,052.00	1,131,163.00	19,889.00
3 - Employee Benefits	758,607.00	691,929.26	66,677.74
4 - Books and Supplies	23,300.00	19,345.08	3,954.92
5 - Services	1,047,080.00	852,722.36	194,357.64
7300 - Business Services	2,980,039.00	2,695,159.70	284,879.30
4 - Books and Supplies	150,000.00	99,477.20	50,522.80
5 - Services	990,500.00	918,556.98	71,943.02
7301 - Insurance	1,140,500.00	1,018,034.18	122,465.82
5 - Services	20,000.00	25,185.00	(5,185.00)
7302 - District EE Health Services	20,000.00	25,185.00	(5,185.00)
4 - Books and Supplies	1,500.00	0.00	1,500.00
5 - Services	28,500.00	13,739.00	14,761.00
7303 - District Safety & Training	30,000.00	13,739.00	16,261.00
5 - Services	55,000.00	54,995.00	5.00
7304 - Chemical Removal	55,000.00	54,995.00	5.00
2 - Classified Salaries	129,316.00	0.00	129,316.00
3 - Employee Benefits	83,845.00	0.00	83,845.00
5 - Services	1,500.00	0.00	1,500.00
7308 - Benefits	214,661.00	0.00	214,661.00
5 - Services	32,700.00	31,442.50	1,257.50
7309 - Risk & Safety Management	32,700.00	31,442.50	1,257.50
2 - Classified Salaries	56,697.00	54,000.00	2,697.00
3 - Employee Benefits	30,401.00	28,511.80	1,889.20
4 - Books and Supplies	1,000.00	960.45	39.55
5 - Services	2,500.00	2,016.46	483.54
7310 - Workers Comp	90,598.00	85,488.71	5,109.29
4 - Books and Supplies	15,000.00	7,740.61	7,259.39
5 - Services	0.00	90.00	(90.00)
7311 - Business Services Acct	15,000.00	7,830.61	7,169.39
2 - Classified Salaries	41,572.00	19,782.00	21,790.00
3 - Employee Benefits	34,769.00	17,269.32	17,499.68
4 - Books and Supplies	94,914.00	21,652.59	73,261.41
5 - Services	(39,964.00)	(19,553.67)	(20,410.33)
7400 - Print Shop	131,291.00	39,150.24	92,140.76
2 - Classified Salaries	323,985.00	324,511.83	(526.83)
3 - Employee Benefits	285,646.00	258,492.60	27,153.40
4 - Books and Supplies	20,132.00	15,901.94	4,230.06
5 - Services	6,800.00	5,159.38	1,640.62
7401 - Purchasing	636,563.00	604,065.75	32,497.25
2 - Classified Salaries	32,922.00	32,922.00	0.00
3 - Employee Benefits	39,683.00	36,131.18	3,551.82
4 - Books and Supplies	3,000.00	1,032.55	1,967.45
5 - Services	30,000.00	(21,827.19)	51,827.19
7402 - Mailroom	105,605.00	48,258.54	57,346.46
4 - Books and Supplies	6,225.00	3,693.41	2,531.59
5 - Services	(6,225.00)	(4,922.98)	(1,302.02)
7403 - Dist Office Copiers	0.00	(1,229.57)	1,229.57
1 - Certificated Salaries	125,036.00	122,865.01	2,170.99

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**  
General Fund

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
2 - Classified Salaries	735,788.00	660,620.56	75,167.44
3 - Employee Benefits	500,540.00	427,695.33	72,844.67
4 - Books and Supplies	19,870.00	51,615.19	(31,745.19)
5 - Services	278,323.00	(5,446.65)	283,769.65
7600 - Technology Services	1,659,557.00	1,257,349.44	402,207.56
4 - Books and Supplies	20,000.00	18,933.50	1,066.50
5 - Services	657,266.00	740,277.05	(83,011.05)
7601 - Lottery Unrestricted	677,266.00	759,210.55	(81,944.55)
2 - Classified Salaries	7,020.00	5,789.52	1,230.48
3 - Employee Benefits	2,339.00	1,391.57	947.43
4 - Books and Supplies	12,250.00	14,083.49	(1,833.49)
5 - Services	118,391.00	122,030.83	(3,639.83)
7699 - Technology- Student Information System	140,000.00	143,295.41	(3,295.41)
2 - Classified Salaries	106,869.00	119,464.66	(12,595.66)
3 - Employee Benefits	72,892.00	87,089.37	(14,197.37)
4 - Books and Supplies	4,852.00	3,549.68	1,302.32
5 - Services	11,900.00	16,063.06	(4,163.06)
7701 - Construction/Govt. Relations	196,513.00	226,166.77	(29,653.77)
2 - Classified Salaries	2,606,522.00	2,541,370.20	65,151.80
3 - Employee Benefits	2,337,504.00	2,126,312.84	211,191.16
4 - Books and Supplies	240,000.00	243,271.30	(3,271.30)
5 - Services	22,500.00	28,165.00	(5,665.00)
7811 - Custodial Services	5,206,526.00	4,939,119.34	267,406.66
2 - Classified Salaries	425,467.00	407,575.17	17,891.83
3 - Employee Benefits	343,263.00	315,298.34	27,964.66
4 - Books and Supplies	91,000.00	84,464.89	6,535.11
5 - Services	5,000.00	6,054.29	(1,054.29)
7812 - Grounds	864,730.00	813,392.69	51,337.31
3 - Employee Benefits	11,378.00	8,179.93	3,198.07
5 - Services	2,739,600.00	2,749,514.74	(9,914.74)
7814 - Utilities	2,750,978.00	2,757,694.67	(6,716.67)
2 - Classified Salaries	100,000.00	58,519.68	41,480.32
3 - Employee Benefits	23,912.00	8,203.08	15,708.92
7815 - Crossing Guards	123,912.00	66,722.76	57,189.24
2 - Classified Salaries	40,992.00	0.00	40,992.00
5 - Services	(40,992.00)	(4,649.04)	(36,342.96)
7816 - Facility Use	0.00	(4,649.04)	4,649.04
4 - Books and Supplies	6,000.00	0.00	6,000.00
5 - Services	4,000.00	2,600.00	1,400.00
7817 - Mello Center	10,000.00	2,600.00	7,400.00
7 - Other Outgo	(2,545,405.00)	(2,052,192.59)	(493,212.41)
7900 - Indirects/Contributions	(2,545,405.00)	(2,052,192.59)	(493,212.41)
4 - Books and Supplies	0.00	(8,708.36)	8,708.36
7910 - STORES	0.00	(8,708.36)	8,708.36
Expense	122,571,294.00	111,466,091.83	11,105,202.17
01 - General Fund	(11,660,950.00)	(11,560,345.66)	(100,604.34)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

Transportation

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
<b>01 - General Fund</b>			
<b>8 - Revenue</b>	4,963,948.00	3,710,152.40	1,253,795.60
<b>7500 - Transportation - Regular</b>	4,963,948.00	3,710,152.40	1,253,795.60
<b>8 - Revenue</b>	3,302,503.00	2,848,781.60	453,721.40
<b>7501 - Transportation - Special Education</b>	3,302,503.00	2,848,781.60	453,721.40
<b>Income</b>	8,266,451.00	6,558,934.00	1,707,517.00
<b>2 - Classified Salaries</b>	2,458,409.00	2,107,363.16	351,045.84
<b>3 - Employee Benefits</b>	1,744,241.00	1,656,632.05	87,608.95
<b>4 - Books and Supplies</b>	650,000.00	718,751.60	(68,751.60)
<b>5 - Services</b>	(338,702.00)	(785,449.43)	446,747.43
<b>6 - Capital Outlay</b>	0.00	12,855.02	(12,855.02)
<b>7 - Other Outgo</b>	450,000.00	0.00	450,000.00
<b>7500 - Transportation - Regular</b>	4,963,948.00	3,710,152.40	1,253,795.60
<b>2 - Classified Salaries</b>	1,392,289.00	1,203,806.87	188,482.13
<b>3 - Employee Benefits</b>	1,287,847.00	1,043,775.42	244,071.58
<b>4 - Books and Supplies</b>	267,000.00	240,252.07	26,747.93
<b>5 - Services</b>	192,600.00	198,180.85	(5,580.85)
<b>7 - Other Outgo</b>	162,767.00	162,766.39	0.61
<b>7501 - Transportation - Special Education</b>	3,302,503.00	2,848,781.60	453,721.40
<b>Expense</b>	8,266,451.00	6,558,934.00	1,707,517.00
<b>01 - General Fund</b>	0.00	0.00	0.00

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**  
Community Day School

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b><u>01 - General Fund</u></b>			
<b>8 - Revenue</b>	<b>751,411.00</b>	<b>641,661.31</b>	<b>109,749.69</b>
<b>1212 - New School - CDS</b>	<b>751,411.00</b>	<b>641,661.31</b>	<b>109,749.69</b>
<b>Income</b>	<b>751,411.00</b>	<b>641,661.31</b>	<b>109,749.69</b>
<b>1 - Certificated Salaries</b>	<b>313,085.00</b>	<b>300,651.33</b>	<b>12,433.67</b>
<b>2 - Classified Salaries</b>	<b>101,167.00</b>	<b>74,234.93</b>	<b>26,932.07</b>
<b>3 - Employee Benefits</b>	<b>262,199.00</b>	<b>196,819.96</b>	<b>65,379.04</b>
<b>4 - Books and Supplies</b>	<b>10,000.00</b>	<b>6,554.70</b>	<b>3,445.30</b>
<b>5 - Services</b>	<b>64,960.00</b>	<b>63,400.39</b>	<b>1,559.61</b>
<b>1212 - New School - CDS</b>	<b>751,411.00</b>	<b>641,661.31</b>	<b>109,749.69</b>
<b>Expense</b>	<b>751,411.00</b>	<b>641,661.31</b>	<b>109,749.69</b>
<b>01 - General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Special Education

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
2006 - Spec Ed Infant	526,002.00	526,002.00	0.00
2103 - Spec Ed All Other Unspecified Serv	29,593,646.00	26,940,529.62	2,653,116.38
2110 - Spec Ed Mental Health Services SB114	1,130,439.00	847,829.00	282,610.00
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	3,336,971.00	3,336,971.00	0.00
4116 - SP Ed Preschool Entitlement Non Ris	174,326.00	174,326.00	0.00
4119 - Special Ed-IDEA Preschool Local Entitlement	350,214.00	350,214.00	0.00
4121 - Spec Ed IDEA Federal Mental Health Services	220,367.00	220,652.00	(285.00)
4131 - Special Ed-IDEA Preschool Staff Development	1,000.00	1,059.00	(59.00)
4137 - Special Ed-IDEA Early Intervention Grant	246,523.00	246,523.00	0.00
4139 - Special ED-IDEA Transitional Partnership Program	243,725.00	223,048.81	20,676.19
4222 - Spec Ed Project Workability	226,058.00	259,458.00	(33,400.00)
4292 - Special Ed Idea Infant Discretionary	9,366.00	13,453.21	(4,087.21)
<b>Income</b>	<b>36,058,637.00</b>	<b>33,140,065.64</b>	<b>2,918,571.36</b>
2000 - Spec Ed Severe 5-22	8,265,578.00	7,242,404.46	1,023,173.54
2003 - Spec Ed Non-Severe 5-22	12,578,198.00	11,812,904.75	765,293.25
2006 - Spec Ed Infant	526,002.00	474,797.82	51,204.18
2009 - Spec Ed Regionalized Services	309,238.00	321,528.60	(12,290.60)
2100 - Spec Ed Preschool	1,134,656.00	953,714.99	180,941.01
2101 - Spec Ed Summer School	468,801.00	455,677.29	13,123.71
2102 - Spec Ed Low Incidence	72,000.00	74,632.49	(2,632.49)
2103 - Spec Ed All Other Unspecified Serv	4,120,175.00	3,723,709.31	396,465.69
2105 - Medical Therapy Unit-Tracking	0.00	75.31	(75.31)
2106 - Spec Ed NPS/LCI	2,645,000.00	2,407,086.42	237,913.58
2110 - Spec Ed Mental Health Services SB114	1,130,439.00	1,279,889.81	(149,450.81)
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	3,336,971.00	3,336,971.00	(0.00)
4116 - SP Ed Preschool Entitlement Non Ris	174,326.00	174,326.00	0.00
4119 - Special Ed-IDEA Preschool Local Entitlement	350,214.00	350,214.00	0.00
4121 - Spec Ed IDEA Federal Mental Health Services	220,367.00	220,652.00	(285.00)
4131 - Special Ed-IDEA Preschool Staff Development	1,000.00	1,059.00	(59.00)
4137 - Special Ed-IDEA Early Intervention Grant	246,523.00	246,523.00	0.00
4139 - Special ED-IDEA Transitional Partnership Program	243,725.00	223,048.81	20,676.19
4222 - Spec Ed Project Workability	226,058.00	259,458.00	(33,400.00)
4292 - Special Ed Idea Infant Discretionary	9,366.00	13,453.21	(4,087.21)
<b>Expense</b>	<b>36,058,637.00</b>	<b>33,572,126.27</b>	<b>2,486,510.73</b>
<b>01 - General Fund</b>	<b>0.00</b>	<b>(432,060.63)</b>	<b>432,060.63</b>



**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Federal Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
4109 - SIG Cohort 1 Grant	0.00	576,343.99	(576,343.99)
4110 - SIG Cohort 2 Grant	3,163,534.00	2,494,773.01	668,760.99
4123 - MAA Funding	359,843.00	316,183.10	43,659.90
4124 - LEA Funding	748,634.00	721,227.98	27,406.02
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	160,609.00	147,000.12	13,608.88
4153 - Title III LEP	835,214.00	1,166,606.64	(331,392.64)
4158 - Title II B California Math & Science Program	0.00	699,846.60	(699,846.60)
4159 - Title II Teacher Quality	829,590.00	817,769.12	11,820.88
4173 - Title I Migrant Ed School Readiness Program	0.00	225,076.79	(225,076.79)
4175 - Title I Migrant Ed (Admin)	3,590,935.00	3,904,061.15	(313,126.15)
4186 - Title I Migrant Ed Even Start	43,099.00	29,911.64	13,187.36
4199 - IASA Title I	4,602,867.00	4,536,356.33	66,510.67
4311 - 21st Century CORE	1,748,936.00	1,689,988.16	58,947.84
4312 - 21st Century Direct Access	300,000.00	523,327.88	(223,327.88)
4313 - 21st Century Fam Literacy	240,000.00	224,842.46	15,157.54
4314 - 21st Century ASSET CORE	500,000.00	487,586.56	12,413.44
4315 - 21st Century ASSET Direct Access	50,000.00	52,533.84	(2,533.84)
4316 - 21st Century ASSET Fam Literacy	40,000.00	35,756.88	4,243.12
4333 - 21st Century CORE Mid Schl	597,000.00	609,507.00	(12,507.00)
4336 - 21st Century CORE	0.00	287,598.84	(287,598.84)
<b>Income</b>	<b>17,810,261.00</b>	<b>19,546,298.09</b>	<b>(1,736,037.09)</b>
4109 - SIG Cohort 1 Grant	0.00	576,343.99	(576,343.99)
4110 - SIG Cohort 2 Grant	3,163,534.00	2,494,773.01	668,760.99
4123 - MAA Funding	359,843.00	316,183.10	43,659.90
4124 - LEA Funding	748,634.00	721,227.98	27,406.02
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	160,609.00	147,000.12	13,608.88
4153 - Title III LEP	835,214.00	1,166,606.64	(331,392.64)
4158 - Title II B California Math & Science Program	0.00	699,846.60	(699,846.60)
4159 - Title II Teacher Quality	829,590.00	817,769.12	11,820.88
4173 - Title I Migrant Ed School Readiness Program	224,723.00	269,421.14	(44,698.14)
4175 - Title I Migrant Ed (Admin)	824,323.00	443,013.51	381,309.49
4176 - Title I Migrant Ed Student Data	577,413.00	503,234.97	74,178.03
4177 - Title I Migrant Ed OSY	137,178.00	162,080.12	(24,902.12)
4178 - Title I Migrant Ed Health Services	0.00	9,557.01	(9,557.01)
4179 - Title I Migrant Ed Parent Conf	75,893.00	182,808.20	(106,915.20)
4180 - Title I Migrant Ed Staff Development	84,744.00	162,381.84	(77,637.84)
4181 - Title I Migrant Ed Instructional	1,666,661.00	1,962,027.58	(295,366.58)
4182 - Title I Migrant Ed PUPILS	0.00	112,412.71	(112,412.71)
4183 - Title I Migrant Ed OWE	0.00	64,519.30	(64,519.30)
4184 - Title I Migrant Ed Summer School	0.00	257,681.56	(257,681.56)
4186 - Title I Migrant Ed Even Start	43,099.00	29,911.64	13,187.36
4189 - Title I Homeless Education	79,192.00	74,028.37	5,163.63
4190 - Title I Professional Development	452,524.00	531,067.92	(78,543.92)
4191 - Title I Transportation	226,262.00	251,402.00	(25,140.00)
4192 - Title I Supplemental Services	678,786.00	688,138.94	(9,352.94)
4196 - Title I Parent Involvement	45,252.00	22,685.36	22,566.64
4197 - Title I Childrens Centers	25,000.00	25,000.00	(0.00)
4198 - Title I Site PD-10% set Aside	242,801.00	195,358.80	47,442.20
4199 - IASA Title I	2,853,050.00	2,748,674.94	104,375.06
4311 - 21st Century CORE	1,748,936.00	1,689,988.16	58,947.84
4312 - 21st Century Direct Access	300,000.00	523,327.88	(223,327.88)
4313 - 21st Century Fam Literacy	240,000.00	224,842.46	15,157.54
4314 - 21st Century ASSET CORE	500,000.00	487,586.56	12,413.44
4315 - 21st Century ASSET Direct Access	50,000.00	52,533.84	(2,533.84)
4316 - 21st Century ASSET Fam Literacy	40,000.00	35,756.88	4,243.12
4333 - 21st Century CORE Mid Schl	597,000.00	609,507.00	(12,507.00)
4336 - 21st Century CORE	0.00	287,598.84	(287,598.84)
<b>Expense</b>	<b>17,810,261.00</b>	<b>19,546,298.09</b>	<b>(1,736,037.09)</b>
<b>01 - General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
State Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
4214 - Prop 39 CA Clean Energy Jobs Act	0.00	266,387.00	(266,387.00)
4235 - Tobacco Use Prevention Ed Prog Grds 6-12, Cohort E	0.00	6,686.34	(6,686.34)
4239 - Common Core Standards Implementation Grant	0.00	3,635,615.00	(3,635,615.00)
4241 - Agricultural Vocational Education	0.00	4,801.00	(4,801.00)
4257 - ECHO Teachers Partnership	53,640.00	40,815.02	12,824.98
4258 - Engineering Partnership	53,640.00	70,220.48	(16,580.48)
4259 - Art Partnership	53,640.00	54,556.98	(916.98)
4260 - Video Partnership	70,110.00	60,735.24	9,374.76
4264 - Business Partnership Academy	70,110.00	107,667.27	(37,557.27)
4265 - Quality Education Investment Act	1,457,800.00	1,457,800.00	0.00
4290 - Health Careers Academy	70,110.00	79,944.20	(9,834.20)
4291 - Environmental Science & Natural Resources Partnership	53,640.00	82,674.19	(29,034.19)
4328 - ASES EZ	4,396,564.00	4,396,564.00	0.00
7602 - Lottery Instructional Materials	582,570.00	578,078.46	4,491.54
<b>Income</b>	<b>6,861,824.00</b>	<b>10,842,545.18</b>	<b>(3,980,721.18)</b>
4214 - Prop 39 CA Clean Energy Jobs Act	266,387.00	0.00	266,387.00
4235 - Tobacco Use Prevention Ed Prog Grds 6-12, Cohort E	0.00	6,686.34	(6,686.34)
4238 - Instructional Materials Williams Settlement	0.00	970.59	(970.59)
4239 - Common Core Standards Implementation Grant	1,664,047.00	1,970,596.82	(306,549.82)
4241 - Agricultural Vocational Education	0.00	4,801.00	(4,801.00)
4247 - LEP	0.00	2,240,287.31	(2,240,287.31)
4248 - LEP	0.00	2,686.57	(2,686.57)
4257 - ECHO Teachers Partnership	53,640.00	40,815.02	12,824.98
4258 - Engineering Partnership	53,640.00	70,220.48	(16,580.48)
4259 - Art Partnership	53,640.00	54,556.98	(916.98)
4260 - Video Partnership	70,110.00	60,735.24	9,374.76
4264 - Business Partnership Academy	70,110.00	107,667.27	(37,557.27)
4265 - Quality Education Investment Act	1,594,256.00	2,027,878.95	(433,622.95)
4290 - Health Careers Academy	70,110.00	79,944.20	(9,834.20)
4291 - Environmental Science & Natural Resources Partnership	53,640.00	82,674.19	(29,034.19)
4328 - ASES EZ	4,396,564.00	4,396,564.00	(0.00)
7602 - Lottery Instructional Materials	582,570.00	590,667.58	(8,097.58)
<b>Expense</b>	<b>8,928,714.00</b>	<b>11,737,752.54</b>	<b>(2,809,038.54)</b>
<b>01 - General Fund</b>	<b>(2,066,890.00)</b>	<b>(895,207.36)</b>	<b>(1,171,682.64)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
 Local Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
4344 - ELP YMCA Mini Grant	0.00	18,000.00	(18,000.00)
4392 - SNAP ED GRANT	0.00	22,561.05	(22,561.05)
4399 - Pajaro Valley Community Health/Trust	0.00	8,441.00	(8,441.00)
4409 - Santa Cruz Co Covered California Grant	0.00	22,917.63	(22,917.63)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	518.86	(518.86)
4412 - Santa Cruz Co. Healthy Start	18,917.00	19,547.00	(630.00)
4413 - Pajaro Valley Health Trust	0.00	7,269.00	(7,269.00)
4417 - SE Student Store (MARINER MOCHA)	0.00	18,037.35	(18,037.35)
4418 - SJ State Stipend - Selpa Intern Program	0.00	5,701.40	(5,701.40)
4428 - BATA Donations	0.00	400.00	(400.00)
4429 - Ivy League College Bound Donations	0.00	9,288.42	(9,288.42)
4432 - District Claims	0.00	18,196.23	(18,196.23)
4433 - Site Technology	0.00	6,542.81	(6,542.81)
4435 - Women In Philanthropy	0.00	7,992.00	(7,992.00)
4438 - Cotsen Family Foundation	0.00	130,682.74	(130,682.74)
4439 - Borina Foundation-Mock Trial Program	0.00	490.00	(490.00)
4440 - SPECTRA	0.00	12,046.62	(12,046.62)
4442 - USTCF	0.00	121,332.07	(121,332.07)
4444 - Monterey Bay Clean Bus Prgm	0.00	165,000.00	(165,000.00)
4452 - CSIS Ca School Info System	0.00	0.00	0.00
4454 - 21st Century Technology Santa Cruz COE Grant	0.00	8,527.66	(8,527.66)
4455 - Education Technology K-12 Voucher	0.00	43,385.00	(43,385.00)
4456 - Parking	0.00	9,143.68	(9,143.68)
4457 - ? ? ? ? ?	0.00	600.00	(600.00)
4459 - Book Replacement	0.00	16,036.86	(16,036.86)
4461 - ? ? ? ? ?	0.00	1,146.00	(1,146.00)
4468 - Wharf to Wharf	0.00	13,800.00	(13,800.00)
4474 - Athletics Donations & Fundraising	0.00	91,075.89	(91,075.89)
4475 - School Donations & Fundraisers	0.00	547,744.60	(547,744.60)
4478 - MAIA Foundation	30,432.00	29,186.00	1,246.00
4483 - UCSC New Teacher Center	185,379.00	180,645.46	4,733.54
4485 - First Five Santa Cruz Co TOL	0.00	36,850.25	(36,850.25)
4487 - COE New Teacher Project	380,781.00	541,805.42	(161,024.42)
4489 - SCCOE - ROP	20,364.00	21,380.48	(1,016.48)
4494 - WHS Health Academy Donations	0.00	1,734.38	(1,734.38)
4495 - First Five Monterey County	88,266.00	96,934.65	(8,668.65)
4497 - Community Emergency Response Team (CERT)	0.00	0.00	0.00
<b>Income</b>	<b>724,139.00</b>	<b>2,234,960.51</b>	<b>(1,510,821.51)</b>
4344 - ELP YMCA Mini Grant	0.00	18,000.00	(18,000.00)
4392 - SNAP ED GRANT	0.00	22,561.05	(22,561.05)
4399 - Pajaro Valley Community Health/Trust	0.00	8,441.00	(8,441.00)
4409 - Santa Cruz Co Covered California Grant	0.00	22,917.63	(22,917.63)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	518.86	(518.86)
4412 - Santa Cruz Co. Healthy Start	18,917.00	19,547.00	(630.00)
4413 - Pajaro Valley Health Trust	0.00	7,269.00	(7,269.00)
4417 - SE Student Store (MARINER MOCHA)	0.00	18,037.35	(18,037.35)
4418 - SJ State Stipend - Selpa Intern Program	0.00	5,701.40	(5,701.40)
4428 - BATA Donations	0.00	400.00	(400.00)
4429 - Ivy League College Bound Donations	0.00	9,288.42	(9,288.42)
4432 - District Claims	0.00	18,196.23	(18,196.23)
4433 - Site Technology	0.00	6,542.81	(6,542.81)
4435 - Women In Philanthropy	0.00	7,992.00	(7,992.00)
4438 - Cotsen Family Foundation	0.00	130,682.74	(130,682.74)
4439 - Borina Foundation-Mock Trial Program	0.00	490.00	(490.00)
4440 - SPECTRA	0.00	12,046.62	(12,046.62)
4442 - USTCF	0.00	121,332.07	(121,332.07)
4444 - Monterey Bay Clean Bus Prgm	0.00	165,000.00	(165,000.00)
4454 - 21st Century Technology Santa Cruz COE Grant	0.00	8,527.66	(8,527.66)
4455 - Education Technology K-12 Voucher	0.00	43,385.00	(43,385.00)
4456 - Parking	0.00	9,143.68	(9,143.68)
4457 - ? ? ? ? ?	0.00	600.00	(600.00)
4459 - Book Replacement	0.00	16,036.86	(16,036.86)
4461 - ? ? ? ? ?	0.00	1,146.00	(1,146.00)
4468 - Wharf to Wharf	0.00	13,800.00	(13,800.00)
4474 - Athletics Donations & Fundraising	0.00	91,075.89	(91,075.89)
4475 - School Donations & Fundraisers	0.00	547,744.60	(547,744.60)
4478 - MAIA Foundation	30,432.00	29,186.00	1,246.00
4483 - UCSC New Teacher Center	185,379.00	180,645.46	4,733.54
4485 - First Five Santa Cruz Co TOL	0.00	36,850.25	(36,850.25)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Local Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
4487 - COE New Teacher Project	380,781.00	541,805.42	(161,024.42)
4489 - SCCOE - ROP	20,364.00	21,380.48	(1,016.48)
4494 - WHS Health Academy Donations	0.00	1,734.38	(1,734.38)
4495 - First Five Monterey County	88,266.00	96,934.65	(8,668.65)
<b>Expense</b>	<b>724,139.00</b>	<b>2,234,960.51</b>	<b>(1,510,821.51)</b>
<b>01 - General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Restricted Maintenance

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
7800 - Restricted Maintenance	147,156.00	137,745.30	9,410.70
7810 - Maintenance	3,021,119.00	3,067,249.19	(46,130.19)
7813 - Maintenance for Phones	128,617.00	116,652.28	11,964.72
7819 - Infrastructure	706,000.00	700,600.57	5,399.43
7823 - Maintenance Assistance Restricted	137,056.00	165,315.56	(28,259.56)
7824 - Underground Utility Serv Restricted	82,451.00	77,926.00	4,525.00
7825 - Custodial Building Maint Restricted	639,333.00	597,077.05	42,255.95
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	77,715.00	(7,715.00)
7827 - Energy Education	120,632.00	117,576.14	3,055.86
<b>Income</b>	<b>5,052,364.00</b>	<b>5,057,857.09</b>	<b>(5,493.09)</b>
7800 - Restricted Maintenance	147,156.00	137,745.30	9,410.70
7810 - Maintenance	3,021,119.00	3,067,249.19	(46,130.19)
7813 - Maintenance for Phones	128,617.00	116,652.28	11,964.72
7819 - Infrastructure	706,000.00	700,600.57	5,399.43
7823 - Maintenance Assistance Restricted	137,056.00	165,315.81	(28,259.81)
7824 - Underground Utility Serv Restricted	82,451.00	77,925.75	4,525.25
7825 - Custodial Building Maint Restricted	639,333.00	597,077.05	42,255.95
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	77,715.00	(7,715.00)
7827 - Energy Education	120,632.00	117,576.14	3,055.86
<b>Expense</b>	<b>5,052,364.00</b>	<b>5,057,857.09</b>	<b>(5,493.09)</b>
<b>01 - General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Bond Endowment Fund

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b><u>06 - Bond Endowment Fund</u></b>			
0000 - Undesignated	13,000.00	15,444.47	(2,444.47)
<b>Income</b>	<b>13,000.00</b>	<b>15,444.47</b>	<b>(2,444.47)</b>
0000 - Undesignated	1,150,000.00	0.00	1,150,000.00
6102 - Bleachers	0.00	140,000.00	(140,000.00)
8900 - Computer	0.00	335,693.53	(335,693.53)
8901 - Peripheral	0.00	2,057.42	(2,057.42)
8903 - Software	0.00	14,321.95	(14,321.95)
8904 - Technical Services	0.00	10,140.00	(10,140.00)
8905 - Computer Accessories	0.00	1,027.67	(1,027.67)
8949 - Tech. Misc.	0.00	181,714.88	(181,714.88)
8950 - Carpet	0.00	319,795.71	(319,795.71)
8998 - Technology Endowment	112,839.00	59,880.50	52,958.50
<b>Expense</b>	<b>1,262,839.00</b>	<b>1,064,631.66</b>	<b>198,207.34</b>
<b>06 - Bond Endowment Fund</b>	<b>(1,249,839.00)</b>	<b>(1,049,187.19)</b>	<b>(200,651.81)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Special Education

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
<b>01 - General Fund</b>			
8 - Revenue	526,002.00	526,002.00	0.00
2006 - Spec Ed Infant	526,002.00	526,002.00	0.00
8 - Revenue	29,593,646.00	26,940,529.62	2,653,116.38
2103 - Spec Ed All Other Unspecified Serv	29,593,646.00	26,940,529.62	2,653,116.38
8 - Revenue	1,130,439.00	847,829.00	282,610.00
2110 - Spec Ed Mental Health Services SB114	1,130,439.00	847,829.00	282,610.00
8 - Revenue	3,336,971.00	3,336,971.00	0.00
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	3,336,971.00	3,336,971.00	0.00
8 - Revenue	174,326.00	174,326.00	0.00
4116 - SP Ed Preschool Entitlement Non Ris	174,326.00	174,326.00	0.00
8 - Revenue	350,214.00	350,214.00	0.00
4119 - Special Ed-IDEA Preschool Local Entitlement	350,214.00	350,214.00	0.00
8 - Revenue	220,367.00	220,652.00	(285.00)
4121 - Spec Ed IDEA Federal Mental Health Services	220,367.00	220,652.00	(285.00)
8 - Revenue	1,000.00	1,059.00	(59.00)
4131 - Special Ed-IDEA Preschool Staff Development	1,000.00	1,059.00	(59.00)
8 - Revenue	246,523.00	246,523.00	0.00
4137 - Special Ed-IDEA Early Intervention Grant	246,523.00	246,523.00	0.00
8 - Revenue	243,725.00	223,048.81	20,676.19
4139 - Special ED-IDEA Transitional Partnership Program	243,725.00	223,048.81	20,676.19
8 - Revenue	226,058.00	259,458.00	(33,400.00)
4222 - Spec Ed Project Workability	226,058.00	259,458.00	(33,400.00)
8 - Revenue	9,366.00	13,453.21	(4,087.21)
4292 - Special Ed Idea Infant Discretionary	9,366.00	13,453.21	(4,087.21)
Income	36,058,637.00	33,140,065.64	2,918,571.36
1 - Certificated Salaries	1,877,841.00	1,722,299.01	155,541.99
2 - Classified Salaries	2,617,808.00	2,385,790.90	232,017.10
3 - Employee Benefits	3,734,702.00	3,101,797.55	632,904.45
5 - Services	35,227.00	32,517.00	2,710.00
2000 - Spec Ed Severe 5-22	8,265,578.00	7,242,404.46	1,023,173.54
1 - Certificated Salaries	5,453,311.00	5,238,880.29	214,430.71
2 - Classified Salaries	1,981,243.00	1,890,490.70	90,752.30
3 - Employee Benefits	5,143,644.00	4,683,533.76	460,110.24
2003 - Spec Ed Non-Severe 5-22	12,578,198.00	11,812,904.75	765,293.25
1 - Certificated Salaries	174,468.00	172,933.77	1,534.23
2 - Classified Salaries	111,550.00	104,745.18	6,804.82
3 - Employee Benefits	219,036.00	196,818.87	22,217.13
5 - Services	20,948.00	300.00	20,648.00
2006 - Spec Ed Infant	526,002.00	474,797.82	51,204.18
1 - Certificated Salaries	167,425.00	174,936.00	(7,511.00)
3 - Employee Benefits	85,113.00	76,064.51	9,048.49
4 - Books and Supplies	14,950.00	44,759.21	(29,809.21)
5 - Services	41,750.00	25,768.88	15,981.12
2009 - Spec Ed Regionalized Services	309,238.00	321,528.60	(12,290.60)
1 - Certificated Salaries	433,783.00	439,218.62	(5,435.62)
2 - Classified Salaries	234,312.00	153,375.22	80,936.78
3 - Employee Benefits	444,016.00	360,989.40	83,026.60
4 - Books and Supplies	13,237.00	0.00	13,237.00
5 - Services	9,308.00	131.75	9,176.25
2100 - Spec Ed Preschool	1,134,656.00	953,714.99	180,941.01
1 - Certificated Salaries	135,500.00	132,182.15	3,317.85

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Special Education

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
2 - Classified Salaries	192,200.00	187,743.16	4,456.84
3 - Employee Benefits	88,073.00	80,958.42	7,114.58
4 - Books and Supplies	1,178.00	0.00	1,178.00
5 - Services	51,850.00	54,793.56	(2,943.56)
<b>2101 - Spec Ed Summer School</b>	<b>468,801.00</b>	<b>455,677.29</b>	<b>13,123.71</b>
4 - Books and Supplies	57,200.00	61,267.30	(4,067.30)
5 - Services	14,800.00	13,365.19	1,434.81
<b>2102 - Spec Ed Low Incidence</b>	<b>72,000.00</b>	<b>74,632.49</b>	<b>(2,632.49)</b>
1 - Certificated Salaries	1,023,382.00	1,079,478.25	(56,096.25)
2 - Classified Salaries	518,190.00	439,964.52	78,225.48
3 - Employee Benefits	878,363.00	775,303.62	103,059.38
4 - Books and Supplies	118,150.00	114,730.44	3,419.56
5 - Services	670,067.00	683,900.59	(13,833.59)
7 - Other Outgo	912,023.00	630,331.89	281,691.11
<b>2103 - Spec Ed All Other Unspecified Serv</b>	<b>4,120,175.00</b>	<b>3,723,709.31</b>	<b>396,465.69</b>
4 - Books and Supplies	0.00	75.31	(75.31)
<b>2105 - Medical Therapy Unit-Tracking</b>	<b>0.00</b>	<b>75.31</b>	<b>(75.31)</b>
5 - Services	2,645,000.00	2,407,086.42	237,913.58
<b>2106 - Spec Ed NPS/LCI</b>	<b>2,645,000.00</b>	<b>2,407,086.42</b>	<b>237,913.58</b>
2 - Classified Salaries	215,178.00	194,747.01	20,430.99
3 - Employee Benefits	171,387.00	155,560.23	15,826.77
4 - Books and Supplies	9,500.00	6,157.48	3,342.52
5 - Services	734,374.00	882,473.16	(148,099.16)
6 - Capital Outlay	0.00	40,951.93	(40,951.93)
<b>2110 - Spec Ed Mental Health Services SB114</b>	<b>1,130,439.00</b>	<b>1,279,889.81</b>	<b>(149,450.81)</b>
1 - Certificated Salaries	10,500.00	5,457.00	5,043.00
2 - Classified Salaries	1,500,001.00	1,645,980.30	(145,979.30)
3 - Employee Benefits	1,800,547.00	1,669,424.65	131,122.35
4 - Books and Supplies	7,566.00	0.00	7,566.00
5 - Services	18,357.00	16,109.05	2,247.95
<b>4113 - SP Ed-IDEA Basic Grant Ent PL 101-476</b>	<b>3,336,971.00</b>	<b>3,336,971.00</b>	<b>(0.00)</b>
2 - Classified Salaries	82,484.00	69,680.90	12,803.10
3 - Employee Benefits	91,561.00	101,883.82	(10,322.82)
4 - Books and Supplies	281.00	195.81	85.19
5 - Services	0.00	2,565.47	(2,565.47)
<b>4116 - SP Ed Preschool Entitlement Non Ris</b>	<b>174,326.00</b>	<b>174,326.00</b>	<b>0.00</b>
2 - Classified Salaries	147,958.00	156,771.37	(8,813.37)
3 - Employee Benefits	202,256.00	183,215.88	19,040.12
4 - Books and Supplies	0.00	8,027.82	(8,027.82)
5 - Services	0.00	2,198.93	(2,198.93)
<b>4119 - Special Ed-IDEA Preschool Local Entitlement</b>	<b>350,214.00</b>	<b>350,214.00</b>	<b>0.00</b>
5 - Services	220,367.00	220,652.00	(285.00)
<b>4121 - Spec Ed IDEA Federal Mental Health Services</b>	<b>220,367.00</b>	<b>220,652.00</b>	<b>(285.00)</b>
5 - Services	1,000.00	1,059.00	(59.00)
<b>4131 - Special Ed-IDEA Preschool Staff Development</b>	<b>1,000.00</b>	<b>1,059.00</b>	<b>(59.00)</b>
1 - Certificated Salaries	139,388.00	131,970.38	7,417.62
2 - Classified Salaries	21,912.00	30,181.04	(8,269.04)
3 - Employee Benefits	80,155.00	62,707.06	17,447.94
4 - Books and Supplies	668.00	18,639.30	(17,971.30)
5 - Services	4,400.00	3,025.22	1,374.78
<b>4137 - Special Ed-IDEA Early Intervention Grant</b>	<b>246,523.00</b>	<b>246,523.00</b>	<b>(0.00)</b>
2 - Classified Salaries	122,437.00	121,828.92	608.08
3 - Employee Benefits	111,308.00	91,982.05	19,325.95
4 - Books and Supplies	575.00	1,249.00	(674.00)
5 - Services	2,700.00	1,913.59	786.41
7 - Other Outgo	6,705.00	6,075.25	629.75
<b>4139 - Special ED-IDEA Transitional Partnership Program</b>	<b>243,725.00</b>	<b>223,048.81</b>	<b>20,676.19</b>



**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Special Education

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
2 - Classified Salaries	113,039.00	148,053.50	(35,014.50)
3 - Employee Benefits	97,194.00	92,618.39	4,575.61
4 - Books and Supplies	2,500.00	6,000.00	(3,500.00)
5 - Services	5,409.00	5,719.16	(310.16)
7 - Other Outgo	7,916.00	7,066.95	849.05
4222 - Spec Ed Project Workability	226,058.00	259,458.00	(33,400.00)
4 - Books and Supplies	0.00	2,345.04	(2,345.04)
5 - Services	9,366.00	11,108.17	(1,742.17)
4292 - Special Ed Idea Infant Discretionary	9,366.00	13,453.21	(4,087.21)
Expense	36,058,637.00	33,572,126.27	2,486,510.73
01 - General Fund	0.00	(432,060.63)	432,060.63

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Federal Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
8 - Revenue	0.00	576,343.99	(576,343.99)
4109 - SIG Cohort 1 Grant	0.00	576,343.99	(576,343.99)
8 - Revenue	3,163,534.00	2,494,773.01	668,760.99
4110 - SIG Cohort 2 Grant	3,163,534.00	2,494,773.01	668,760.99
8 - Revenue	359,843.00	316,183.10	43,659.90
4123 - MAA Funding	359,843.00	316,183.10	43,659.90
8 - Revenue	748,634.00	721,227.98	27,406.02
4124 - LEA Funding	748,634.00	721,227.98	27,406.02
8 - Revenue	160,609.00	147,000.12	13,608.88
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	160,609.00	147,000.12	13,608.88
8 - Revenue	835,214.00	1,166,606.64	(331,392.64)
4153 - Title III LEP	835,214.00	1,166,606.64	(331,392.64)
8 - Revenue	0.00	699,846.60	(699,846.60)
4158 - Title II B California Math & Science Program	0.00	699,846.60	(699,846.60)
8 - Revenue	829,590.00	817,769.12	11,820.88
4159 - Title II Teacher Quality	829,590.00	817,769.12	11,820.88
8 - Revenue	0.00	225,076.79	(225,076.79)
4173 - Title I Migrant Ed School Readiness Program	0.00	225,076.79	(225,076.79)
8 - Revenue	3,590,935.00	3,904,061.15	(313,126.15)
4175 - Title I Migrant Ed (Admin)	3,590,935.00	3,904,061.15	(313,126.15)
8 - Revenue	43,099.00	29,911.64	13,187.36
4186 - Title I Migrant Ed Even Start	43,099.00	29,911.64	13,187.36
8 - Revenue	4,602,867.00	4,536,356.33	66,510.67
4199 - IASA Title I	4,602,867.00	4,536,356.33	66,510.67
8 - Revenue	1,748,936.00	1,689,988.16	58,947.84
4311 - 21st Century CORE	1,748,936.00	1,689,988.16	58,947.84
8 - Revenue	300,000.00	523,327.88	(223,327.88)
4312 - 21st Century Direct Access	300,000.00	523,327.88	(223,327.88)
8 - Revenue	240,000.00	224,842.46	15,157.54
4313 - 21st Century Fam Literacy	240,000.00	224,842.46	15,157.54
8 - Revenue	500,000.00	487,586.56	12,413.44
4314 - 21st Century ASSET CORE	500,000.00	487,586.56	12,413.44
8 - Revenue	50,000.00	52,533.84	(2,533.84)
4315 - 21st Century ASSET Direct Access	50,000.00	52,533.84	(2,533.84)
8 - Revenue	40,000.00	35,756.88	4,243.12
4316 - 21st Century ASSET Fam Literacy	40,000.00	35,756.88	4,243.12
8 - Revenue	597,000.00	609,507.00	(12,507.00)
4333 - 21st Century CORE Mid Schl	597,000.00	609,507.00	(12,507.00)
8 - Revenue	0.00	287,598.84	(287,598.84)
4336 - 21st Century CORE	0.00	287,598.84	(287,598.84)
Income	17,810,261.00	19,546,298.09	(1,736,037.09)
1 - Certificated Salaries	0.00	189,806.54	(189,806.54)
2 - Classified Salaries	0.00	12,485.12	(12,485.12)
3 - Employee Benefits	0.00	32,361.04	(32,361.04)
4 - Books and Supplies	0.00	236,038.71	(236,038.71)
5 - Services	0.00	90,809.89	(90,809.89)
7 - Other Outgo	0.00	14,842.69	(14,842.69)
4109 - SIG Cohort 1 Grant	0.00	576,343.99	(576,343.99)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Federal Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
1 - Certificated Salaries	1,617,139.00	1,260,305.09	356,833.91
2 - Classified Salaries	82,593.00	65,602.15	16,990.85
3 - Employee Benefits	583,871.00	398,109.20	185,761.80
4 - Books and Supplies	397,731.00	395,911.94	1,819.06
5 - Services	364,389.00	306,893.63	57,495.37
7 - Other Outgo	117,811.00	67,951.00	49,860.00
<b>4110 - SIG Cohort 2 Grant</b>	<b>3,163,534.00</b>	<b>2,494,773.01</b>	<b>668,760.99</b>
1 - Certificated Salaries	84,241.00	76,666.46	7,574.54
2 - Classified Salaries	97,934.00	95,617.72	2,316.28
3 - Employee Benefits	165,063.00	135,311.54	29,751.46
5 - Services	0.00	20.00	(20.00)
7 - Other Outgo	12,605.00	8,567.38	4,037.62
<b>4123 - MAA Funding</b>	<b>359,843.00</b>	<b>316,183.10</b>	<b>43,659.90</b>
1 - Certificated Salaries	105,943.00	105,938.93	4.07
2 - Classified Salaries	217,531.00	181,791.88	35,739.12
3 - Employee Benefits	266,210.00	226,516.80	39,693.20
4 - Books and Supplies	46,400.00	35,197.61	11,202.39
5 - Services	86,424.00	152,138.42	(65,714.42)
7 - Other Outgo	26,126.00	19,644.34	6,481.66
<b>4124 - LEA Funding</b>	<b>748,634.00</b>	<b>721,227.98</b>	<b>27,406.02</b>
1 - Certificated Salaries	2,730.00	1,354.00	1,376.00
3 - Employee Benefits	495.00	126.90	368.10
4 - Books and Supplies	136,459.00	84,095.48	52,363.52
5 - Services	15,300.00	3,006.10	12,293.90
6 - Capital Outlay	0.00	55,937.00	(55,937.00)
7 - Other Outgo	5,625.00	2,480.64	3,144.36
<b>4143 - Voc &amp; Applied Secondary &amp; Adult (Carl Perkins)</b>	<b>160,609.00</b>	<b>147,000.12</b>	<b>13,608.88</b>
1 - Certificated Salaries	521,736.00	758,400.26	(236,664.26)
3 - Employee Benefits	219,194.00	329,463.92	(110,269.92)
4 - Books and Supplies	15,827.00	55,852.44	(40,025.44)
5 - Services	62,073.00	15.38	62,057.62
7 - Other Outgo	16,384.00	22,874.64	(6,490.64)
<b>4153 - Title III LEP</b>	<b>835,214.00</b>	<b>1,166,606.64</b>	<b>(331,392.64)</b>
1 - Certificated Salaries	0.00	168,760.28	(168,760.28)
3 - Employee Benefits	0.00	71,487.66	(71,487.66)
4 - Books and Supplies	0.00	2,328.61	(2,328.61)
5 - Services	0.00	448,264.99	(448,264.99)
7 - Other Outgo	0.00	9,005.06	(9,005.06)
<b>4158 - Title II B California Math &amp; Science Program</b>	<b>0.00</b>	<b>699,846.60</b>	<b>(699,846.60)</b>
1 - Certificated Salaries	358,932.00	304,951.99	53,980.01
3 - Employee Benefits	151,423.00	134,009.23	17,413.77
4 - Books and Supplies	101.00	0.00	101.00
5 - Services	290,074.00	356,720.38	(66,646.38)
7 - Other Outgo	29,060.00	22,087.52	6,972.48
<b>4159 - Title II Teacher Quality</b>	<b>829,590.00</b>	<b>817,769.12</b>	<b>11,820.88</b>
1 - Certificated Salaries	98,807.00	108,037.21	(9,230.21)
2 - Classified Salaries	28,218.00	73,935.76	(45,717.76)
3 - Employee Benefits	97,698.00	69,062.69	28,635.31
4 - Books and Supplies	0.00	3,459.44	(3,459.44)
5 - Services	0.00	8,795.54	(8,795.54)
7 - Other Outgo	0.00	6,130.50	(6,130.50)
<b>4173 - Title I Migrant Ed School Readiness Program</b>	<b>224,723.00</b>	<b>269,421.14</b>	<b>(44,698.14)</b>
1 - Certificated Salaries	220,322.00	116,938.72	103,383.28
2 - Classified Salaries	130,180.00	58,454.00	71,726.00
3 - Employee Benefits	128,190.00	112,620.82	15,569.18
4 - Books and Supplies	81,061.00	8,662.19	72,398.81
5 - Services	138,785.00	41,514.89	97,270.11
7 - Other Outgo	125,785.00	104,822.89	20,962.11
<b>4175 - Title I Migrant Ed (Admin)</b>	<b>824,323.00</b>	<b>443,013.51</b>	<b>381,309.49</b>
1 - Certificated Salaries	38,347.00	0.00	38,347.00
2 - Classified Salaries	288,248.00	267,054.39	21,193.61

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Federal Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
3 - Employee Benefits	250,818.00	189,395.70	61,422.30
4 - Books and Supplies	0.00	1,802.15	(1,802.15)
5 - Services	0.00	44,982.73	(44,982.73)
<b>4176 - Title I Migrant Ed Student Data</b>	<b>577,413.00</b>	<b>503,234.97</b>	<b>74,178.03</b>
2 - Classified Salaries	85,650.00	102,554.38	(16,904.38)
3 - Employee Benefits	51,528.00	55,401.90	(3,873.90)
4 - Books and Supplies	0.00	3,466.30	(3,466.30)
5 - Services	0.00	657.54	(657.54)
<b>4177 - Title I Migrant Ed OSY</b>	<b>137,178.00</b>	<b>162,080.12</b>	<b>(24,902.12)</b>
4 - Books and Supplies	0.00	1,025.51	(1,025.51)
5 - Services	0.00	8,531.50	(8,531.50)
<b>4178 - Title I Migrant Ed Health Services</b>	<b>0.00</b>	<b>9,557.01</b>	<b>(9,557.01)</b>
1 - Certificated Salaries	37,610.00	86,786.37	(49,176.37)
2 - Classified Salaries	9,406.00	18,458.91	(9,052.91)
3 - Employee Benefits	28,877.00	49,706.68	(20,829.68)
4 - Books and Supplies	0.00	3,985.93	(3,985.93)
5 - Services	0.00	23,870.31	(23,870.31)
<b>4179 - Title I Migrant Ed Parent Conf</b>	<b>75,893.00</b>	<b>182,808.20</b>	<b>(106,915.20)</b>
1 - Certificated Salaries	51,601.00	120,495.52	(68,894.52)
3 - Employee Benefits	33,143.00	41,343.68	(8,200.68)
4 - Books and Supplies	0.00	474.82	(474.82)
5 - Services	0.00	67.82	(67.82)
<b>4180 - Title I Migrant Ed Staff Development</b>	<b>84,744.00</b>	<b>162,381.84</b>	<b>(77,637.84)</b>
1 - Certificated Salaries	1,120,457.00	1,386,384.97	(265,927.97)
2 - Classified Salaries	6,560.00	6,234.10	325.90
3 - Employee Benefits	539,644.00	557,206.50	(17,562.50)
4 - Books and Supplies	0.00	3,068.35	(3,068.35)
5 - Services	0.00	9,133.66	(9,133.66)
<b>4181 - Title I Migrant Ed Instructional</b>	<b>1,666,661.00</b>	<b>1,962,027.58</b>	<b>(295,366.58)</b>
1 - Certificated Salaries	0.00	28,985.21	(28,985.21)
2 - Classified Salaries	0.00	56,915.37	(56,915.37)
3 - Employee Benefits	0.00	26,235.77	(26,235.77)
4 - Books and Supplies	0.00	275.36	(275.36)
5 - Services	0.00	1.00	(1.00)
<b>4182 - Title I Migrant Ed PUPILS</b>	<b>0.00</b>	<b>112,412.71</b>	<b>(112,412.71)</b>
2 - Classified Salaries	0.00	62,596.00	(62,596.00)
3 - Employee Benefits	0.00	1,923.30	(1,923.30)
<b>4183 - Title I Migrant Ed OWE</b>	<b>0.00</b>	<b>64,519.30</b>	<b>(64,519.30)</b>
1 - Certificated Salaries	0.00	116,530.78	(116,530.78)
2 - Classified Salaries	0.00	60,031.42	(60,031.42)
3 - Employee Benefits	0.00	15,055.40	(15,055.40)
4 - Books and Supplies	0.00	6,952.99	(6,952.99)
5 - Services	0.00	59,110.97	(59,110.97)
<b>4184 - Title I Migrant Ed Summer School</b>	<b>0.00</b>	<b>257,681.56</b>	<b>(257,681.56)</b>
1 - Certificated Salaries	25,000.00	21,691.96	3,308.04
2 - Classified Salaries	2,500.00	1,733.93	766.07
3 - Employee Benefits	5,275.00	5,168.79	106.21
4 - Books and Supplies	8,814.00	502.24	8,311.76
7 - Other Outgo	1,510.00	814.72	695.28
<b>4186 - Title I Migrant Ed Even Start</b>	<b>43,099.00</b>	<b>29,911.64</b>	<b>13,187.36</b>
1 - Certificated Salaries	48,371.00	48,370.56	0.44
3 - Employee Benefits	22,430.00	17,263.07	5,166.93
4 - Books and Supplies	7,391.00	7,498.85	(107.85)
5 - Services	1,000.00	895.89	104.11
<b>4189 - Title I Homeless Education</b>	<b>79,192.00</b>	<b>74,028.37</b>	<b>5,163.63</b>
1 - Certificated Salaries	106,741.00	122,271.87	(15,530.87)
2 - Classified Salaries	77,125.00	76,450.56	674.44
3 - Employee Benefits	111,500.00	91,713.52	19,786.48
4 - Books and Supplies	21,000.00	26,090.89	(5,090.89)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Federal Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>5 - Services</b>	<b>136,158.00</b>	<b>214,541.08</b>	<b>(78,383.08)</b>
<b>4190 - Title I Professional Development</b>	<b>452,524.00</b>	<b>531,067.92</b>	<b>(78,543.92)</b>
<b>5 - Services</b>	<b>226,262.00</b>	<b>251,402.00</b>	<b>(25,140.00)</b>
<b>4191 - Title I Transportation</b>	<b>226,262.00</b>	<b>251,402.00</b>	<b>(25,140.00)</b>
<b>5 - Services</b>	<b>678,786.00</b>	<b>688,138.94</b>	<b>(9,352.94)</b>
<b>4192 - Title I Supplemental Services</b>	<b>678,786.00</b>	<b>688,138.94</b>	<b>(9,352.94)</b>
1 - Certificated Salaries	0.00	364.20	(364.20)
2 - Classified Salaries	5,630.00	4,863.82	766.18
3 - Employee Benefits	1,871.00	1,029.94	841.06
4 - Books and Supplies	33,354.00	10,581.50	22,772.50
5 - Services	4,397.00	5,845.90	(1,448.90)
<b>4196 - Title I Parent Involvement</b>	<b>45,252.00</b>	<b>22,685.36</b>	<b>22,566.64</b>
1 - Certificated Salaries	4,000.00	6,533.01	(2,533.01)
3 - Employee Benefits	711.00	1,036.97	(325.97)
4 - Books and Supplies	17,789.00	15,902.50	1,886.50
5 - Services	2,500.00	1,527.52	972.48
<b>4197 - Title I Childrens Centers</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>
1 - Certificated Salaries	112,588.00	103,779.74	8,808.26
3 - Employee Benefits	20,017.00	9,022.33	10,994.67
4 - Books and Supplies	19,634.00	8,873.41	10,760.59
5 - Services	90,562.00	73,683.32	16,878.68
<b>4198 - Title I Site PD-10% set Aside</b>	<b>242,801.00</b>	<b>195,358.80</b>	<b>47,442.20</b>
1 - Certificated Salaries	1,090,584.00	1,048,527.40	42,056.60
2 - Classified Salaries	202,317.00	196,749.05	5,567.95
3 - Employee Benefits	614,611.00	437,124.25	177,486.75
4 - Books and Supplies	411,318.00	512,612.11	(101,294.11)
5 - Services	391,380.00	430,103.79	(38,723.79)
7 - Other Outgo	142,840.00	123,558.34	19,281.66
<b>4199 - IASA Title I</b>	<b>2,853,050.00</b>	<b>2,748,674.94</b>	<b>104,375.06</b>
1 - Certificated Salaries	403,038.00	645,922.63	(242,884.63)
2 - Classified Salaries	293,904.00	369,333.80	(75,429.80)
3 - Employee Benefits	247,946.00	264,352.71	(16,406.71)
4 - Books and Supplies	683,285.00	152,768.80	530,516.20
5 - Services	59,500.00	211,579.42	(152,079.42)
7 - Other Outgo	61,263.00	46,030.80	15,232.20
<b>4311 - 21st Century CORE</b>	<b>1,748,936.00</b>	<b>1,689,988.16</b>	<b>58,947.84</b>
1 - Certificated Salaries	0.00	25,751.19	(25,751.19)
2 - Classified Salaries	0.00	851.65	(851.65)
3 - Employee Benefits	0.00	9,252.29	(9,252.29)
4 - Books and Supplies	34,491.00	333.80	34,157.20
5 - Services	255,000.00	472,884.88	(217,884.88)
7 - Other Outgo	10,509.00	14,254.07	(3,745.07)
<b>4312 - 21st Century Direct Access</b>	<b>300,000.00</b>	<b>523,327.88</b>	<b>(223,327.88)</b>
1 - Certificated Salaries	39,500.00	39,364.22	135.78
2 - Classified Salaries	31,000.00	36,972.87	(5,972.87)
3 - Employee Benefits	17,214.00	21,486.39	(4,272.39)
4 - Books and Supplies	134,479.00	74,684.36	59,794.64
5 - Services	9,400.00	46,210.50	(36,810.50)
7 - Other Outgo	8,407.00	6,124.12	2,282.88
<b>4313 - 21st Century Fam Literacy</b>	<b>240,000.00</b>	<b>224,842.46</b>	<b>15,157.54</b>
1 - Certificated Salaries	209,446.00	199,564.43	9,881.57
2 - Classified Salaries	90,565.00	75,689.57	14,875.43
3 - Employee Benefits	104,951.00	75,774.96	29,176.04
4 - Books and Supplies	36,124.00	7,608.31	28,515.69
5 - Services	41,400.00	115,668.71	(74,268.71)
7 - Other Outgo	17,514.00	13,280.58	4,233.42
<b>4314 - 21st Century ASSET CORE</b>	<b>500,000.00</b>	<b>487,586.56</b>	<b>12,413.44</b>
1 - Certificated Salaries	2,000.00	1,885.94	114.06
2 - Classified Salaries	0.00	851.67	(851.67)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Federal Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
3 - Employee Benefits	355.00	440.87	(85.87)
4 - Books and Supplies	6,000.00	28.01	5,971.99
5 - Services	39,894.00	47,896.45	(8,002.45)
7 - Other Outgo	1,751.00	1,430.90	320.10
<b>4315 - 21st Century ASSET Direct Access</b>	<b>50,000.00</b>	<b>52,533.84</b>	<b>(2,533.84)</b>
1 - Certificated Salaries	5,500.00	11,182.66	(5,682.66)
2 - Classified Salaries	3,500.00	1,961.60	1,538.40
3 - Employee Benefits	2,054.00	2,103.11	(49.11)
4 - Books and Supplies	26,895.00	15,133.67	11,761.33
5 - Services	650.00	4,401.91	(3,751.91)
7 - Other Outgo	1,401.00	973.93	427.07
<b>4316 - 21st Century ASSET Fam Literacy</b>	<b>40,000.00</b>	<b>35,756.88</b>	<b>4,243.12</b>
1 - Certificated Salaries	120,111.00	290,144.67	(170,033.67)
2 - Classified Salaries	45,434.00	71,326.21	(25,892.21)
3 - Employee Benefits	59,839.00	100,754.10	(40,915.10)
4 - Books and Supplies	293,504.00	38,191.81	255,312.19
5 - Services	57,200.00	92,488.85	(35,288.85)
7 - Other Outgo	20,912.00	16,601.36	4,310.64
<b>4333 - 21st Century CORE Mid Schl</b>	<b>597,000.00</b>	<b>609,507.00</b>	<b>(12,507.00)</b>
1 - Certificated Salaries	0.00	137,994.19	(137,994.19)
2 - Classified Salaries	0.00	56,250.21	(56,250.21)
3 - Employee Benefits	0.00	56,102.20	(56,102.20)
4 - Books and Supplies	0.00	17,835.72	(17,835.72)
5 - Services	0.00	11,583.09	(11,583.09)
7 - Other Outgo	0.00	7,833.43	(7,833.43)
<b>4336 - 21st Century CORE</b>	<b>0.00</b>	<b>287,598.84</b>	<b>(287,598.84)</b>
<b>Expense</b>	<b>17,810,261.00</b>	<b>19,546,298.09</b>	<b>(1,736,037.09)</b>
<b>01 - General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
State Grants and Entitlements

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
<b>01 - General Fund</b>			
8 - Revenue	0.00	266,387.00	(266,387.00)
4214 - Prop 39 CA Clean Energy Jobs Act	0.00	266,387.00	(266,387.00)
8 - Revenue	0.00	6,686.34	(6,686.34)
4235 - Tobacco Use Prevention Ed Prog Grds 6-12, Cohort E	0.00	6,686.34	(6,686.34)
8 - Revenue	0.00	3,635,615.00	(3,635,615.00)
4239 - Common Core Standards Implementation Grant	0.00	3,635,615.00	(3,635,615.00)
8 - Revenue	0.00	4,801.00	(4,801.00)
4241 - Agricultural Vocational Education	0.00	4,801.00	(4,801.00)
8 - Revenue	53,640.00	40,815.02	12,824.98
4257 - ECHO Teachers Partnership	53,640.00	40,815.02	12,824.98
8 - Revenue	53,640.00	70,220.48	(16,580.48)
4258 - Engineering Partnership	53,640.00	70,220.48	(16,580.48)
8 - Revenue	53,640.00	54,556.98	(916.98)
4259 - Art Partnership	53,640.00	54,556.98	(916.98)
8 - Revenue	70,110.00	60,735.24	9,374.76
4260 - Video Partnership	70,110.00	60,735.24	9,374.76
8 - Revenue	70,110.00	107,667.27	(37,557.27)
4264 - Business Partnership Academy	70,110.00	107,667.27	(37,557.27)
8 - Revenue	1,457,800.00	1,457,800.00	0.00
4265 - Quality Education Investment Act	1,457,800.00	1,457,800.00	0.00
8 - Revenue	70,110.00	79,944.20	(9,834.20)
4290 - Health Careers Academy	70,110.00	79,944.20	(9,834.20)
8 - Revenue	53,640.00	82,674.19	(29,034.19)
4291 - Environmental Science & Natural Resources Partnership	53,640.00	82,674.19	(29,034.19)
8 - Revenue	4,396,564.00	4,396,564.00	0.00
4328 - ASES EZ	4,396,564.00	4,396,564.00	0.00
8 - Revenue	582,570.00	578,078.46	4,491.54
7602 - Lottery Instructional Materials	582,570.00	578,078.46	4,491.54
Income	6,861,824.00	10,842,545.18	(3,980,721.18)
4 - Books and Supplies	266,387.00	0.00	266,387.00
4214 - Prop 39 CA Clean Energy Jobs Act	266,387.00	0.00	266,387.00
5 - Services	0.00	6,686.34	(6,686.34)
4235 - Tobacco Use Prevention Ed Prog Grds 6-12, Cohort E	0.00	6,686.34	(6,686.34)
1 - Certificated Salaries	0.00	846.00	(846.00)
3 - Employee Benefits	0.00	124.59	(124.59)
4238 - Instructional Materials Williams Settlement	0.00	970.59	(970.59)
1 - Certificated Salaries	100,000.00	86,660.16	13,339.84
3 - Employee Benefits	17,764.00	11,357.74	6,406.26
4 - Books and Supplies	1,346,283.00	1,775,236.42	(428,953.42)
5 - Services	200,000.00	97,342.50	102,657.50
4239 - Common Core Standards Implementation Grant	1,664,047.00	1,970,596.82	(306,549.82)
4 - Books and Supplies	0.00	3,185.69	(3,185.69)
5 - Services	0.00	1,615.31	(1,615.31)
4241 - Agricultural Vocational Education	0.00	4,801.00	(4,801.00)
1 - Certificated Salaries	0.00	725,538.08	(725,538.08)
2 - Classified Salaries	0.00	191,275.31	(191,275.31)
3 - Employee Benefits	0.00	254,322.21	(254,322.21)
4 - Books and Supplies	0.00	896,667.29	(896,667.29)
5 - Services	0.00	172,484.42	(172,484.42)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
State Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>4247 - LEP</b>	0.00	2,240,287.31	<b>(2,240,287.31)</b>
1 - Certificated Salaries	0.00	<b>(0.00)</b>	0.00
2 - Classified Salaries	0.00	0.00	0.00
3 - Employee Benefits	0.00	2,686.57	<b>(2,686.57)</b>
4 - Books and Supplies	0.00	0.00	0.00
5 - Services	0.00	<b>(0.00)</b>	0.00
<b>4248 - LEP</b>	0.00	2,686.57	<b>(2,686.57)</b>
1 - Certificated Salaries	10,951.00	14,273.59	<b>(3,322.59)</b>
3 - Employee Benefits	1,994.00	3,155.06	<b>(1,161.06)</b>
4 - Books and Supplies	38,816.00	5,037.93	33,778.07
5 - Services	0.00	17,255.69	<b>(17,255.69)</b>
7 - Other Outgo	1,879.00	1,092.75	786.25
<b>4257 - ECHO Teachers Partnership</b>	53,640.00	40,815.02	12,824.98
1 - Certificated Salaries	12,281.00	16,709.28	<b>(4,428.28)</b>
3 - Employee Benefits	6,795.00	6,556.28	238.72
4 - Books and Supplies	32,685.00	32,471.05	213.95
5 - Services	0.00	12,571.25	<b>(12,571.25)</b>
7 - Other Outgo	1,879.00	1,912.62	<b>(33.62)</b>
<b>4258 - Engineering Partnership</b>	53,640.00	70,220.48	<b>(16,580.48)</b>
1 - Certificated Salaries	10,693.00	14,023.54	<b>(3,330.54)</b>
2 - Classified Salaries	0.00	1,748.16	<b>(1,748.16)</b>
3 - Employee Benefits	3,823.00	4,262.97	<b>(439.97)</b>
4 - Books and Supplies	37,245.00	17,619.83	19,625.17
5 - Services	0.00	15,416.49	<b>(15,416.49)</b>
7 - Other Outgo	1,879.00	1,485.99	393.01
<b>4259 - Art Partnership</b>	53,640.00	54,556.98	<b>(916.98)</b>
1 - Certificated Salaries	0.00	3,008.00	<b>(3,008.00)</b>
3 - Employee Benefits	0.00	413.96	<b>(413.96)</b>
4 - Books and Supplies	67,654.00	47,249.46	20,404.54
5 - Services	0.00	8,409.55	<b>(8,409.55)</b>
7 - Other Outgo	2,456.00	1,654.27	801.73
<b>4260 - Video Partnership</b>	70,110.00	60,735.24	9,374.76
1 - Certificated Salaries	10,693.00	19,333.70	<b>(8,640.70)</b>
3 - Employee Benefits	3,823.00	4,916.81	<b>(1,093.81)</b>
4 - Books and Supplies	53,138.00	57,992.89	<b>(4,854.89)</b>
5 - Services	0.00	22,491.30	<b>(22,491.30)</b>
7 - Other Outgo	2,456.00	2,932.57	<b>(476.57)</b>
<b>4264 - Business Partnership Academy</b>	70,110.00	107,667.27	<b>(37,557.27)</b>
1 - Certificated Salaries	1,094,692.00	1,238,813.17	<b>(144,121.17)</b>
2 - Classified Salaries	3,934.00	11,910.96	<b>(7,976.96)</b>
3 - Employee Benefits	479,754.00	528,562.48	<b>(48,808.48)</b>
4 - Books and Supplies	0.00	163,981.41	<b>(163,981.41)</b>
5 - Services	15,876.00	29,376.87	<b>(13,500.87)</b>
7 - Other Outgo	0.00	55,234.06	<b>(55,234.06)</b>
<b>4265 - Quality Education Investment Act</b>	1,594,256.00	2,027,878.95	<b>(433,622.95)</b>
1 - Certificated Salaries	12,281.00	23,361.26	<b>(11,080.26)</b>
3 - Employee Benefits	6,795.00	7,948.69	<b>(1,153.69)</b>
4 - Books and Supplies	48,578.00	28,046.76	20,531.24
5 - Services	0.00	18,410.03	<b>(18,410.03)</b>
7 - Other Outgo	2,456.00	2,177.46	278.54
<b>4290 - Health Careers Academy</b>	70,110.00	79,944.20	<b>(9,834.20)</b>
1 - Certificated Salaries	10,019.00	15,821.06	<b>(5,802.06)</b>
3 - Employee Benefits	3,864.00	4,288.74	<b>(424.74)</b>
4 - Books and Supplies	37,878.00	44,107.47	<b>(6,229.47)</b>
5 - Services	0.00	16,205.09	<b>(16,205.09)</b>
7 - Other Outgo	1,879.00	2,251.83	<b>(372.83)</b>
<b>4291 - Environmental Science &amp; Natural Resources Partnership</b>	53,640.00	82,674.19	<b>(29,034.19)</b>
1 - Certificated Salaries	1,946,504.00	1,939,431.42	7,072.58
2 - Classified Salaries	984,946.00	1,204,015.35	<b>(219,069.35)</b>
3 - Employee Benefits	1,139,399.00	939,294.35	200,104.65



**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
State Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
4 - Books and Supplies	106,280.00	93,210.57	13,069.43
5 - Services	65,430.00	100,861.31	(35,431.31)
7 - Other Outgo	154,005.00	119,751.00	34,254.00
4328 - ASES EZ	4,396,564.00	4,396,564.00	0.00
4 - Books and Supplies	466,570.00	475,573.58	(9,003.58)
5 - Services	116,000.00	115,094.00	906.00
7602 - Lottery Instructional Materials	582,570.00	590,667.58	(8,097.58)
Expense	8,928,714.00	11,737,752.54	(2,809,038.54)
01 - General Fund	(2,066,890.00)	(895,207.36)	(1,171,682.64)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Local Grants and Entitlements

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
<b>01 - General Fund</b>			
8 - Revenue	0.00	18,000.00	(18,000.00)
4344 - ELP YMCA Mini Grant	0.00	18,000.00	(18,000.00)
8 - Revenue	0.00	22,561.05	(22,561.05)
4392 - SNAP ED GRANT	0.00	22,561.05	(22,561.05)
8 - Revenue	0.00	8,441.00	(8,441.00)
4399 - Pajaro Valley Community Health/Trust	0.00	8,441.00	(8,441.00)
8 - Revenue	0.00	22,917.63	(22,917.63)
4409 - Santa Cruz Co Covered California Grant	0.00	22,917.63	(22,917.63)
8 - Revenue	0.00	518.86	(518.86)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	518.86	(518.86)
8 - Revenue	18,917.00	19,547.00	(630.00)
4412 - Santa Cruz Co. Healthy Start	18,917.00	19,547.00	(630.00)
8 - Revenue	0.00	7,269.00	(7,269.00)
4413 - Pajaro Valley Health Trust	0.00	7,269.00	(7,269.00)
8 - Revenue	0.00	18,037.35	(18,037.35)
4417 - SE Student Store (MARINER MOCHA)	0.00	18,037.35	(18,037.35)
8 - Revenue	0.00	5,701.40	(5,701.40)
4418 - SJ State Stipend - Selpa Intern Program	0.00	5,701.40	(5,701.40)
8 - Revenue	0.00	400.00	(400.00)
4428 - BATA Donations	0.00	400.00	(400.00)
8 - Revenue	0.00	9,288.42	(9,288.42)
4429 - Ivy League College Bound Donations	0.00	9,288.42	(9,288.42)
8 - Revenue	0.00	18,196.23	(18,196.23)
4432 - District Claims	0.00	18,196.23	(18,196.23)
8 - Revenue	0.00	6,542.81	(6,542.81)
4433 - Site Technology	0.00	6,542.81	(6,542.81)
8 - Revenue	0.00	7,992.00	(7,992.00)
4435 - Women In Philanthropy	0.00	7,992.00	(7,992.00)
8 - Revenue	0.00	130,682.74	(130,682.74)
4438 - Cotsen Family Foundation	0.00	130,682.74	(130,682.74)
8 - Revenue	0.00	490.00	(490.00)
4439 - Borina Foundation-Mock Trial Program	0.00	490.00	(490.00)
8 - Revenue	0.00	12,046.62	(12,046.62)
4440 - SPECTRA	0.00	12,046.62	(12,046.62)
8 - Revenue	0.00	121,332.07	(121,332.07)
4442 - USTCF	0.00	121,332.07	(121,332.07)
8 - Revenue	0.00	165,000.00	(165,000.00)
4444 - Monterey Bay Clean Bus Prgm	0.00	165,000.00	(165,000.00)
8 - Revenue	0.00	0.00	0.00
4452 - CSIS Ca School Info System	0.00	0.00	0.00
8 - Revenue	0.00	8,527.66	(8,527.66)
4454 - 21st Century Technology Santa Cruz COE Grant	0.00	8,527.66	(8,527.66)
8 - Revenue	0.00	43,385.00	(43,385.00)
4455 - Education Technology K-12 Voucher	0.00	43,385.00	(43,385.00)
8 - Revenue	0.00	9,143.68	(9,143.68)
4456 - Parking	0.00	9,143.68	(9,143.68)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Local Grants and Entitlements

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
8 - Revenue	0.00	600.00	(600.00)
4457 - ? ? ? ? ?	0.00	600.00	(600.00)
8 - Revenue	0.00	16,036.86	(16,036.86)
4459 - Book Replacement	0.00	16,036.86	(16,036.86)
8 - Revenue	0.00	1,146.00	(1,146.00)
4461 - ? ? ? ? ?	0.00	1,146.00	(1,146.00)
8 - Revenue	0.00	13,800.00	(13,800.00)
4468 - Wharf to Wharf	0.00	13,800.00	(13,800.00)
8 - Revenue	0.00	91,075.89	(91,075.89)
4474 - Athletics Donations & Fundraising	0.00	91,075.89	(91,075.89)
8 - Revenue	0.00	547,744.60	(547,744.60)
4475 - School Donations & Fundraisers	0.00	547,744.60	(547,744.60)
8 - Revenue	30,432.00	29,186.00	1,246.00
4478 - MAIA Foundation	30,432.00	29,186.00	1,246.00
8 - Revenue	185,379.00	180,645.46	4,733.54
4483 - UCSC New Teacher Center	185,379.00	180,645.46	4,733.54
8 - Revenue	0.00	36,850.25	(36,850.25)
4485 - First Five Santa Cruz Co TOL	0.00	36,850.25	(36,850.25)
8 - Revenue	380,781.00	541,805.42	(161,024.42)
4487 - COE New Teacher Project	380,781.00	541,805.42	(161,024.42)
8 - Revenue	20,364.00	21,380.48	(1,016.48)
4489 - SCCOE - ROP	20,364.00	21,380.48	(1,016.48)
8 - Revenue	0.00	1,734.38	(1,734.38)
4494 - WHS Health Academy Donations	0.00	1,734.38	(1,734.38)
8 - Revenue	88,266.00	96,934.65	(8,668.65)
4495 - First Five Monterey County	88,266.00	96,934.65	(8,668.65)
8 - Revenue	0.00	0.00	0.00
4497 - Community Emergency Response Team (CERT)	0.00	0.00	0.00
Income	724,139.00	2,234,960.51	(1,510,821.51)
4 - Books and Supplies	0.00	18,000.00	(18,000.00)
4344 - ELP YMCA Mini Grant	0.00	18,000.00	(18,000.00)
1 - Certificated Salaries	0.00	15,371.55	(15,371.55)
2 - Classified Salaries	0.00	3,290.00	(3,290.00)
3 - Employee Benefits	0.00	2,945.80	(2,945.80)
4 - Books and Supplies	0.00	730.15	(730.15)
5 - Services	0.00	223.55	(223.55)
4392 - SNAP ED GRANT	0.00	22,561.05	(22,561.05)
1 - Certificated Salaries	0.00	5,545.12	(5,545.12)
3 - Employee Benefits	0.00	945.45	(945.45)
4 - Books and Supplies	0.00	1,950.43	(1,950.43)
4399 - Pajaro Valley Community Health/Trust	0.00	8,441.00	(8,441.00)
2 - Classified Salaries	0.00	20,103.60	(20,103.60)
3 - Employee Benefits	0.00	898.09	(898.09)
4 - Books and Supplies	0.00	717.00	(717.00)
5 - Services	0.00	574.72	(574.72)
7 - Other Outgo	0.00	624.22	(624.22)
4409 - Santa Cruz Co Covered California Grant	0.00	22,917.63	(22,917.63)
4 - Books and Supplies	0.00	518.86	(518.86)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	518.86	(518.86)
2 - Classified Salaries	8,588.00	9,366.41	(778.41)
3 - Employee Benefits	9,666.00	9,648.59	17.41

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Local Grants and Entitlements

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
7 - Other Outgo	663.00	532.00	131.00
4412 - Santa Cruz Co. Healthy Start	18,917.00	19,547.00	(630.00)
4 - Books and Supplies	0.00	1,659.00	(1,659.00)
5 - Services	0.00	5,610.00	(5,610.00)
4413 - Pajaro Valley Health Trust	0.00	7,269.00	(7,269.00)
2 - Classified Salaries	0.00	606.00	(606.00)
3 - Employee Benefits	0.00	43.04	(43.04)
4 - Books and Supplies	0.00	17,388.31	(17,388.31)
4417 - SE Student Store (MARINER MOCHA)	0.00	18,037.35	(18,037.35)
1 - Certificated Salaries	0.00	5,196.38	(5,196.38)
3 - Employee Benefits	0.00	505.02	(505.02)
4418 - SJ State Stipend - Selpa Intern Program	0.00	5,701.40	(5,701.40)
4 - Books and Supplies	0.00	400.00	(400.00)
4428 - BATA Donations	0.00	400.00	(400.00)
5 - Services	0.00	9,288.42	(9,288.42)
4429 - Ivy League College Bound Donations	0.00	9,288.42	(9,288.42)
4 - Books and Supplies	0.00	18,196.23	(18,196.23)
4432 - District Claims	0.00	18,196.23	(18,196.23)
1 - Certificated Salaries	0.00	5,589.76	(5,589.76)
3 - Employee Benefits	0.00	953.05	(953.05)
4433 - Site Technology	0.00	6,542.81	(6,542.81)
1 - Certificated Salaries	0.00	3,644.00	(3,644.00)
2 - Classified Salaries	0.00	2,216.00	(2,216.00)
3 - Employee Benefits	0.00	773.06	(773.06)
4 - Books and Supplies	0.00	182.16	(182.16)
5 - Services	0.00	1,176.78	(1,176.78)
4435 - Women In Philanthropy	0.00	7,992.00	(7,992.00)
1 - Certificated Salaries	0.00	86,621.06	(86,621.06)
3 - Employee Benefits	0.00	30,568.49	(30,568.49)
4 - Books and Supplies	0.00	4,254.36	(4,254.36)
5 - Services	0.00	9,238.83	(9,238.83)
4438 - Cotsen Family Foundation	0.00	130,682.74	(130,682.74)
5 - Services	0.00	490.00	(490.00)
4439 - Borina Foundation-Mock Trial Program	0.00	490.00	(490.00)
2 - Classified Salaries	0.00	2,770.22	(2,770.22)
3 - Employee Benefits	0.00	274.09	(274.09)
5 - Services	0.00	9,002.31	(9,002.31)
4440 - SPECTRA	0.00	12,046.62	(12,046.62)
5 - Services	0.00	121,332.07	(121,332.07)
4442 - USTCF	0.00	121,332.07	(121,332.07)
6 - Capital Outlay	0.00	165,000.00	(165,000.00)
4444 - Monterey Bay Clean Bus Prgm	0.00	165,000.00	(165,000.00)
1 - Certificated Salaries	0.00	1,920.00	(1,920.00)
3 - Employee Benefits	0.00	222.84	(222.84)
4 - Books and Supplies	0.00	12,862.31	(12,862.31)
5 - Services	0.00	(6,477.49)	6,477.49
4454 - 21st Century Technology Santa Cruz COE Grant	0.00	8,527.66	(8,527.66)
5 - Services	0.00	43,385.00	(43,385.00)
4455 - Education Technology K-12 Voucher	0.00	43,385.00	(43,385.00)
1 - Certificated Salaries	0.00	1,842.64	(1,842.64)
2 - Classified Salaries	0.00	1,892.09	(1,892.09)
3 - Employee Benefits	0.00	843.91	(843.91)
4 - Books and Supplies	0.00	2,565.04	(2,565.04)
5 - Services	0.00	2,000.00	(2,000.00)
4456 - Parking	0.00	9,143.68	(9,143.68)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Local Grants and Entitlements

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
1 - Certificated Salaries	0.00	549.56	(549.56)
3 - Employee Benefits	0.00	48.36	(48.36)
7 - Other Outgo	0.00	2.08	(2.08)
4457 - ? ? ? ? ?	0.00	600.00	(600.00)
4 - Books and Supplies	0.00	16,036.86	(16,036.86)
4459 - Book Replacement	0.00	16,036.86	(16,036.86)
1 - Certificated Salaries	0.00	1,053.33	(1,053.33)
3 - Employee Benefits	0.00	92.67	(92.67)
4461 - ? ? ? ? ?	0.00	1,146.00	(1,146.00)
6 - Capital Outlay	0.00	13,800.00	(13,800.00)
4468 - Wharf to Wharf	0.00	13,800.00	(13,800.00)
1 - Certificated Salaries	0.00	6,503.69	(6,503.69)
2 - Classified Salaries	0.00	23,461.40	(23,461.40)
3 - Employee Benefits	0.00	4,195.80	(4,195.80)
4 - Books and Supplies	0.00	41,760.31	(41,760.31)
5 - Services	0.00	15,154.69	(15,154.69)
4474 - Athletics Donations & Fundraising	0.00	91,075.89	(91,075.89)
1 - Certificated Salaries	0.00	96,609.57	(96,609.57)
2 - Classified Salaries	0.00	65,536.70	(65,536.70)
3 - Employee Benefits	0.00	25,486.44	(25,486.44)
4 - Books and Supplies	0.00	170,563.13	(170,563.13)
5 - Services	0.00	186,548.76	(186,548.76)
6 - Capital Outlay	0.00	3,000.00	(3,000.00)
4475 - School Donations & Fundraisers	0.00	547,744.60	(547,744.60)
1 - Certificated Salaries	20,941.00	19,461.06	1,479.94
3 - Employee Benefits	9,491.00	9,724.94	(233.94)
4478 - MAIA Foundation	30,432.00	29,186.00	1,246.00
1 - Certificated Salaries	133,913.00	133,913.16	(0.16)
3 - Employee Benefits	51,466.00	46,732.30	4,733.70
4483 - UCSC New Teacher Center	185,379.00	180,645.46	4,733.54
1 - Certificated Salaries	0.00	23,194.24	(23,194.24)
2 - Classified Salaries	0.00	9,870.18	(9,870.18)
3 - Employee Benefits	0.00	1,316.71	(1,316.71)
4 - Books and Supplies	0.00	2,469.12	(2,469.12)
4485 - First Five Santa Cruz Co TOL	0.00	36,850.25	(36,850.25)
1 - Certificated Salaries	278,743.00	386,751.10	(108,008.10)
3 - Employee Benefits	102,038.00	155,054.32	(53,016.32)
4487 - COE New Teacher Project	380,781.00	541,805.42	(161,024.42)
1 - Certificated Salaries	17,094.00	16,675.26	418.74
3 - Employee Benefits	3,270.00	4,192.74	(922.74)
7 - Other Outgo	0.00	512.48	(512.48)
4489 - SCCOE - ROP	20,364.00	21,380.48	(1,016.48)
4 - Books and Supplies	0.00	1,500.03	(1,500.03)
5 - Services	0.00	234.35	(234.35)
4494 - WHS Health Academy Donations	0.00	1,734.38	(1,734.38)
1 - Certificated Salaries	35,244.00	42,079.78	(6,835.78)
2 - Classified Salaries	14,464.00	14,243.16	220.84
3 - Employee Benefits	32,907.00	29,910.64	2,996.36
4 - Books and Supplies	3,439.00	4,363.63	(924.63)
5 - Services	0.00	3,880.03	(3,880.03)
7 - Other Outgo	2,212.00	2,457.41	(245.41)
4495 - First Five Monterey County	88,266.00	96,934.65	(8,668.65)
Expense	724,139.00	2,234,960.51	(1,510,821.51)
01 - General Fund	0.00	0.00	0.00

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
 Restricted Maintenance

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>01 - General Fund</b>			
<b>8 - Revenue</b>	147,156.00	137,745.30	9,410.70
<b>7800 - Restricted Maintenance</b>	147,156.00	137,745.30	9,410.70
<b>8 - Revenue</b>	3,021,119.00	3,067,249.19	(46,130.19)
<b>7810 - Maintenance</b>	3,021,119.00	3,067,249.19	(46,130.19)
<b>8 - Revenue</b>	128,617.00	116,652.28	11,964.72
<b>7813 - Maintenance for Phones</b>	128,617.00	116,652.28	11,964.72
<b>8 - Revenue</b>	706,000.00	700,600.57	5,399.43
<b>7819 - Infrastructure</b>	706,000.00	700,600.57	5,399.43
<b>8 - Revenue</b>	137,056.00	165,315.56	(28,259.56)
<b>7823 - Maintenance Assistance Restricted</b>	137,056.00	165,315.56	(28,259.56)
<b>8 - Revenue</b>	82,451.00	77,926.00	4,525.00
<b>7824 - Underground Utility Serv Restricted</b>	82,451.00	77,926.00	4,525.00
<b>8 - Revenue</b>	639,333.00	597,077.05	42,255.95
<b>7825 - Custodial Building Maint Restricted</b>	639,333.00	597,077.05	42,255.95
<b>8 - Revenue</b>	70,000.00	77,715.00	(7,715.00)
<b>7826 - ESHA (PV High Wetlands Maint.)</b>	70,000.00	77,715.00	(7,715.00)
<b>8 - Revenue</b>	120,632.00	117,576.14	3,055.86
<b>7827 - Energy Education</b>	120,632.00	117,576.14	3,055.86
<b>Income</b>	5,052,364.00	5,057,857.09	(5,493.09)
<b>7 - Other Outgo</b>	147,156.00	137,745.30	9,410.70
<b>7800 - Restricted Maintenance</b>	147,156.00	137,745.30	9,410.70
<b>2 - Classified Salaries</b>	1,087,847.00	1,036,923.67	50,923.33
<b>3 - Employee Benefits</b>	853,722.00	752,824.84	100,897.16
<b>4 - Books and Supplies</b>	477,500.00	664,087.61	(186,587.61)
<b>5 - Services</b>	602,050.00	613,413.07	(11,363.07)
<b>7810 - Maintenance</b>	3,021,119.00	3,067,249.19	(46,130.19)
<b>2 - Classified Salaries</b>	57,156.00	57,156.00	0.00
<b>3 - Employee Benefits</b>	39,961.00	38,800.42	1,160.58
<b>4 - Books and Supplies</b>	0.00	837.18	(837.18)
<b>5 - Services</b>	31,500.00	19,858.68	11,641.32
<b>7813 - Maintenance for Phones</b>	128,617.00	116,652.28	11,964.72
<b>4 - Books and Supplies</b>	91,000.00	90,350.55	649.45
<b>5 - Services</b>	615,000.00	610,250.02	4,749.98
<b>7819 - Infrastructure</b>	706,000.00	700,600.57	5,399.43
<b>2 - Classified Salaries</b>	80,259.00	92,854.66	(12,595.66)
<b>3 - Employee Benefits</b>	56,797.00	72,461.15	(15,664.15)
<b>7823 - Maintenance Assistance Restricted</b>	137,056.00	165,315.81	(28,259.81)
<b>2 - Classified Salaries</b>	45,049.00	43,289.30	1,759.70
<b>3 - Employee Benefits</b>	37,402.00	34,636.45	2,765.55
<b>7824 - Underground Utility Serv Restricted</b>	82,451.00	77,925.75	4,525.25
<b>2 - Classified Salaries</b>	329,259.00	314,882.40	14,376.60
<b>3 - Employee Benefits</b>	310,074.00	282,194.65	27,879.35
<b>7825 - Custodial Building Maint Restricted</b>	639,333.00	597,077.05	42,255.95
<b>5 - Services</b>	70,000.00	77,715.00	(7,715.00)
<b>7826 - ESHA (PV High Wetlands Maint.)</b>	70,000.00	77,715.00	(7,715.00)
<b>2 - Classified Salaries</b>	74,651.00	73,385.00	1,266.00
<b>3 - Employee Benefits</b>	36,381.00	34,591.14	1,789.86
<b>5 - Services</b>	9,600.00	9,600.00	0.00
<b>7827 - Energy Education</b>	120,632.00	117,576.14	3,055.86
<b>Expense</b>	5,052,364.00	5,057,857.09	(5,493.09)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
 Restricted Maintenance

	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
01 - General Fund	0.00	(0.00)	0.00

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Bond Endowment Fund

	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>06 - Bond Endowment Fund</b>			
<b>8 - Revenue</b>	13,000.00	15,444.47	(2,444.47)
<b>0000 - Undesignated</b>	13,000.00	15,444.47	(2,444.47)
<b>Income</b>	13,000.00	15,444.47	(2,444.47)
<b>4 - Books and Supplies</b>	650,000.00	0.00	650,000.00
<b>6 - Capital Outlay</b>	500,000.00	0.00	500,000.00
<b>0000 - Undesignated</b>	1,150,000.00	0.00	1,150,000.00
<b>6 - Capital Outlay</b>	0.00	140,000.00	(140,000.00)
<b>6102 - Bleachers</b>	0.00	140,000.00	(140,000.00)
<b>4 - Books and Supplies</b>	0.00	335,693.53	(335,693.53)
<b>8900 - Computer</b>	0.00	335,693.53	(335,693.53)
<b>4 - Books and Supplies</b>	0.00	2,057.42	(2,057.42)
<b>8901 - Peripheral</b>	0.00	2,057.42	(2,057.42)
<b>4 - Books and Supplies</b>	0.00	14,321.95	(14,321.95)
<b>8903 - Software</b>	0.00	14,321.95	(14,321.95)
<b>4 - Books and Supplies</b>	0.00	2,310.00	(2,310.00)
<b>5 - Services</b>	0.00	7,830.00	(7,830.00)
<b>8904 - Technical Services</b>	0.00	10,140.00	(10,140.00)
<b>4 - Books and Supplies</b>	0.00	1,027.67	(1,027.67)
<b>8905 - Computer Accessories</b>	0.00	1,027.67	(1,027.67)
<b>4 - Books and Supplies</b>	0.00	178,164.88	(178,164.88)
<b>5 - Services</b>	0.00	3,550.00	(3,550.00)
<b>8949 - Tech. Misc.</b>	0.00	181,714.88	(181,714.88)
<b>4 - Books and Supplies</b>	0.00	500.01	(500.01)
<b>6 - Capital Outlay</b>	0.00	319,295.70	(319,295.70)
<b>8950 - Carpet</b>	0.00	319,795.71	(319,795.71)
<b>1 - Certificated Salaries</b>	34,867.00	33,856.99	1,010.01
<b>2 - Classified Salaries</b>	42,012.00	10,053.26	31,958.74
<b>3 - Employee Benefits</b>	35,960.00	15,970.25	19,989.75
<b>8998 - Technology Endowment</b>	112,839.00	59,880.50	52,958.50
<b>Expense</b>	1,262,839.00	1,064,631.66	198,207.34
<b>06 - Bond Endowment Fund</b>	(1,249,839.00)	(1,049,187.19)	(200,651.81)



**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>09 - Charter Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
9701 - Charter School Education Protection Account (EPA)	1,468,617.00	1,449,922.00	18,695.00
9710 - Lottery Unrestricted (Charter Schools)	196,560.00	193,268.00	3,292.00
9711 - Lottery Restrictred (Charter Schools)	46,800.00	46,757.00	43.00
9721 - Charter Categorical Flexibility	0.00	63,250.00	(63,250.00)
9729 - Charter Common Core Standards Impl Grt	0.00	304,458.00	(304,458.00)
9731 - Alianza Block Grant	4,289,131.00	3,174,529.20	1,114,601.80
9738 - Linscott Block Grant	1,564,623.00	1,219,605.00	345,018.00
9748 - Pacific Coast Charter Block Grant	1,764,323.00	1,318,975.66	445,347.34
9750 - Academic Vocational Block Grant	731,913.00	688,334.90	43,578.10
9751 - Watsonville Charter School of Arts Block Grant	1,686,086.00	1,305,782.90	380,303.10
<b>Income</b>	<b>11,748,053.00</b>	<b>9,764,882.66</b>	<b>1,983,170.34</b>
9701 - Charter School Education Protection Account (EPA)	1,468,617.00	1,449,775.00	18,842.00
9703 - Class Size Reduction Charter	0.00	0.00	(0.00)
9710 - Lottery Unrestricted (Charter Schools)	196,560.00	211,403.09	(14,843.09)
9711 - Lottery Restrictred (Charter Schools)	46,800.00	48,720.21	(1,920.21)
9720 - Governors Performance Award (Charter Schools)	0.00	556.63	(556.63)
9721 - Charter Categorical Flexibility	0.00	78,866.23	(78,866.23)
9729 - Charter Common Core Standards Impl Grt	0.00	228,155.01	(228,155.01)
9731 - Alianza Block Grant	4,289,131.00	4,355,483.42	(66,352.42)
9738 - Linscott Block Grant	1,564,623.00	1,701,797.01	(137,174.01)
9748 - Pacific Coast Charter Block Grant	1,764,323.00	1,634,772.72	129,550.28
9750 - Academic Vocational Block Grant	731,913.00	688,334.90	43,578.10
9751 - Watsonville Charter School of Arts Block Grant	1,686,086.00	1,732,194.37	(46,108.37)
9785 - Charter School Admin	0.00	0.00	0.00
<b>Expense</b>	<b>11,748,053.00</b>	<b>12,130,058.59</b>	<b>(382,005.59)</b>
<b>09 - Charter Fund</b>	<b>0.00</b>	<b>(2,365,175.93)</b>	<b>2,365,175.93</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>11 - Adult Education Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
9900 - AE General Fund	1,640,953.00	947,572.16	693,380.84
9902 - AE Distance 5% Project	20,000.00	9,368.07	10,631.93
9904 - Adult Ed GED Testing	26,037.00	13,307.50	12,729.50
9905 - AE Drivers Training	35,000.00	34,808.00	192.00
9906 - AE Fees Support	35,000.00	31,712.21	3,287.79
9910 - AE EL Civics Civic Partnership	34,800.00	52,186.00	(17,386.00)
9914 - AE 231 ASE	32,400.00	40,803.00	(8,403.00)
9915 - AE 231 - ESL	186,030.00	118,744.00	67,286.00
9930 - AE Adults in Correctional Fac	40,000.00	40,000.00	0.00
9931 - Adult Ed CBET (new prgm 1829)	230,265.00	230,635.00	(370.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	180.00	(180.00)
9939 - AE Watsonville Co-Op Preschool Fees	46,474.00	55,636.04	(9,162.04)
9940 - AE El Jardin Co-Op Preschool Donations	0.00	1,523.32	(1,523.32)
9941 - AE El Jardin Co-Op Preschool Fees	0.00	61,740.07	(61,740.07)
9944 - Adult Ed First Five Grant	55,881.00	73,521.92	(17,640.92)
9945 - Adult Ed Donations Account	0.00	3,325.82	(3,325.82)
9948 - Lottery AE Unrestricted	101,160.00	101,160.00	0.00
<b>Income</b>	<b>2,484,000.00</b>	<b>1,816,223.11</b>	<b>667,776.89</b>
9900 - AE General Fund	1,640,953.00	1,417,282.50	223,670.50
9902 - AE Distance 5% Project	20,000.00	9,368.07	10,631.93
9904 - Adult Ed GED Testing	26,037.00	29,083.80	(3,046.80)
9905 - AE Drivers Training	35,000.00	62,479.42	(27,479.42)
9906 - AE Fees Support	35,000.00	23,478.25	11,521.75
9910 - AE EL Civics Civic Partnership	34,800.00	52,186.00	(17,386.00)
9914 - AE 231 ASE	32,400.00	40,803.00	(8,403.00)
9915 - AE 231 - ESL	186,030.00	118,744.00	67,286.00
9930 - AE Adults in Correctional Fac	40,000.00	40,000.00	0.00
9931 - Adult Ed CBET (new prgm 1829)	230,265.00	230,635.00	(370.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	180.00	(180.00)
9939 - AE Watsonville Co-Op Preschool Fees	46,474.00	55,636.04	(9,162.04)
9940 - AE El Jardin Co-Op Preschool Donations	0.00	1,523.32	(1,523.32)
9941 - AE El Jardin Co-Op Preschool Fees	0.00	61,740.07	(61,740.07)
9944 - Adult Ed First Five Grant	55,881.00	73,521.92	(17,640.92)
9945 - Adult Ed Donations Account	0.00	3,325.82	(3,325.82)
9948 - Lottery AE Unrestricted	101,160.00	101,160.00	0.00
<b>Expense</b>	<b>2,484,000.00</b>	<b>2,321,147.21</b>	<b>162,852.79</b>
<b>11 - Adult Education Fund</b>	<b>0.00</b>	<b>(504,924.10)</b>	<b>504,924.10</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>12 - Child Development Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
1723 - Cal Safe (was fund 12)	120,771.00	117,387.62	3,383.38
9300 - PA20 Migrant Head Start	29,446.00	24,389.58	5,056.42
9301 - Migrant Head Start	6,404,646.00	6,353,032.89	51,613.11
9302 - MHS Donations	0.00	0.00	0.00
9303 - State Preschool CPRE	2,294,093.00	2,003,620.56	290,472.44
9304 - CCTR Kinders	33,692.00	30,444.48	3,247.52
9306 - Migrant Child Care CMIG	530,378.00	540,378.00	(10,000.00)
9307 - Migrant Child Care CMSS	79,557.00	79,617.43	(60.43)
9308 - Child Development Donations	0.00	1,059.00	(1,059.00)
9309 - RTT Early Learning Challenge	0.00	38,329.00	(38,329.00)
9311 - Child Development Reserve	0.00	25,758.69	(25,758.69)
9316 - FIRST FIVE AMERICORP COACH	0.00	26,461.00	(26,461.00)
9317 - Pre K & Family Literacy Support	17,500.00	17,505.13	(5.13)
9318 - Raising A Reader	87,387.00	229,999.00	(142,612.00)
9319 - Raising a Reader Fee for Service	0.00	2,971.51	(2,971.51)
9320 - Early Head Start	0.00	0.00	0.00
9321 - Preschool Support	0.00	0.00	0.00
9322 - RAR Community Foundation	0.00	3,007.71	(3,007.71)
9323 - CPRE Fee for Service	0.00	15,498.66	(15,498.66)
9324 - CCTR FCCH	623,890.00	807,590.92	(183,700.92)
9328 - CRPM3078	0.00	8,593.37	(8,593.37)
9329 - CRPM2078	0.00	48,848.03	(48,848.03)
9330 - CRPM1088	0.00	94,514.67	(94,514.67)
<b>Income</b>	<b>10,221,360.00</b>	<b>10,469,007.25</b>	<b>(247,647.25)</b>
1723 - Cal Safe (was fund 12)	120,771.00	117,387.62	3,383.38
9300 - PA20 Migrant Head Start	29,446.00	24,389.58	5,056.42
9301 - Migrant Head Start	6,404,646.00	6,353,032.89	51,613.11
9303 - State Preschool CPRE	2,294,093.00	2,003,620.56	290,472.44
9304 - CCTR Kinders	33,692.00	30,444.48	3,247.52
9306 - Migrant Child Care CMIG	530,378.00	540,378.00	(10,000.00)
9307 - Migrant Child Care CMSS	79,557.00	79,617.43	(60.43)
9309 - RTT Early Learning Challenge	0.00	38,329.00	(38,329.00)
9316 - FIRST FIVE AMERICORP COACH	0.00	26,461.00	(26,461.00)
9317 - Pre K & Family Literacy Support	17,500.00	17,505.13	(5.13)
9318 - Raising A Reader	87,387.00	231,134.00	(143,747.00)
9319 - Raising a Reader Fee for Service	0.00	2,971.51	(2,971.51)
9322 - RAR Community Foundation	0.00	3,007.71	(3,007.71)
9323 - CPRE Fee for Service	0.00	15,498.66	(15,498.66)
9324 - CCTR FCCH	623,890.00	807,590.92	(183,700.92)
9328 - CRPM3078	0.00	8,593.37	(8,593.37)
9329 - CRPM2078	0.00	48,848.03	(48,848.03)
9330 - CRPM1088	0.00	94,514.67	(94,514.67)
<b>Expense</b>	<b>10,221,360.00</b>	<b>10,443,324.56</b>	<b>(221,964.56)</b>
<b>12 - Child Development Fund</b>	<b>0.00</b>	<b>25,682.69</b>	<b>(25,682.69)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>13 - Cafeteria Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
9400 - Food Service	9,490,180.00	8,570,586.52	919,593.48
9402 - Fresh Fruit & Vegetable Program	423,066.00	375,909.46	47,156.54
9420 - Food Service-CCFP	209,747.00	0.00	209,747.00
<b>Income</b>	<b>10,122,993.00</b>	<b>8,946,495.98</b>	<b>1,176,497.02</b>
9400 - Food Service	9,490,180.00	8,570,586.52	919,593.48
9402 - Fresh Fruit & Vegetable Program	423,066.00	375,909.46	47,156.54
9420 - Food Service-CCFP	209,747.00	0.00	209,747.00
<b>Expense</b>	<b>10,122,993.00</b>	<b>8,946,495.98</b>	<b>1,176,497.02</b>
<b>13 - Cafeteria Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>14 - Deferred Maintenance Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
9000 - Deferred Maint Fund Control Program	7,500.00	5,458.61	2,041.39
9023 - Other Deferred Maintenance Projects	0.00	23,900.00	(23,900.00)
<b>Income</b>	<b>7,500.00</b>	<b>29,358.61</b>	<b>(21,858.61)</b>
9011 - Roofing	150,000.00	8,552.50	141,447.50
9012 - Flooring	180,000.00	76,226.17	103,773.83
9013 - Communications Systems	150,000.00	0.00	150,000.00
9014 - Paving and Drainage Improvements	100,000.00	2,800.65	97,199.35
9015 - Asphalt and Concrete Improvement	135,000.00	34,410.00	100,590.00
9017 - Plumbing	150,000.00	82,762.67	67,237.33
9018 - Heating & Air Conditioning	100,000.00	24,018.65	75,981.35
9019 - Alarm Systems	10,000.00	3,303.00	6,697.00
9020 - Water Tanks	100,000.00	101,805.76	(1,805.76)
9023 - Other Deferred Maintenance Projects	350,000.00	355,733.24	(5,733.24)
9024 - Septic	150,000.00	0.00	150,000.00
9025 - Electrical	110,000.00	17,452.15	92,547.85
<b>Expense</b>	<b>1,685,000.00</b>	<b>707,064.79</b>	<b>977,935.21</b>
<b>14 - Deferred Maintenance Fund</b>	<b>(1,677,500.00)</b>	<b>(677,706.18)</b>	<b>(999,793.82)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>21 - Building Fund (Bond Proceeds Only)</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
0000 - Undesignated	200,000.00	177,279.83	22,720.17
<b>Income</b>	<b>200,000.00</b>	<b>177,279.83</b>	<b>22,720.17</b>
0000 - Undesignated	22,328,225.00	448,953.22	21,879,271.78
8100 - AHS Freedom Blvd Field Upgrade	0.00	392,694.98	(392,694.98)
8101 - AHS Water Tank Replacement	0.00	1,020,962.33	(1,020,962.33)
8102 - AHS Bleachers	0.00	311,050.00	(311,050.00)
8105 - AHS Modernization	0.00	(154,295.00)	154,295.00
8107 - AHS Solar	0.00	2,380,198.48	(2,380,198.48)
8110 - AJHS New Gymnasium	0.00	551,400.00	(551,400.00)
8120 - Bradley Modernization	0.00	290,885.51	(290,885.51)
8121 - Bradley Playground Structures	0.00	134,394.62	(134,394.62)
8123 - Bradley Network Infrastructure Installation	0.00	132,077.15	(132,077.15)
8124 - Bradley ES Solar	0.00	737,893.67	(737,893.67)
8133 - Mar Vista Modernization	0.00	10,255.74	(10,255.74)
8140 - Rio Del Mar modernization	0.00	(39,163.81)	39,163.81
8150 - Valencia Modernization	0.00	(53,154.82)	53,154.82
8160 - Renaissance HS New Well	0.00	70,648.35	(70,648.35)
8300 - PVHS Upper 9 Playfields	0.00	170,938.00	(170,938.00)
8301 - PV High New Auditorium	0.00	691,200.00	(691,200.00)
8304 - PVHS Solar	0.00	39,242.97	(39,242.97)
8310 - CCMS Modernization	0.00	236,180.32	(236,180.32)
8313 - Cesar Chavez Track	0.00	40,993.90	(40,993.90)
8320 - Lakeview Modernization	0.00	178,174.80	(178,174.80)
8332 - RHMS Gym Modernization	0.00	185,569.40	(185,569.40)
8337 - RHMS Solar	0.00	(523,087.29)	523,087.29
8341 - Amesti Playground Structures	0.00	157,634.73	(157,634.73)
8350 - Ann Soldo Modernization	0.00	83,585.99	(83,585.99)
8360 - Calabasas Modernization	0.00	361,960.71	(361,960.71)
8361 - Calabasas Playground Structures	0.00	126,586.93	(126,586.93)
8370 - Freedom Modernization	0.00	321,863.05	(321,863.05)
8372 - Freedom Playground Structures	0.00	109,113.24	(109,113.24)
8380 - H.A. Hyde Modernization	0.00	16,001.97	(16,001.97)
8381 - HA Hyde Playground Structures	0.00	100,518.03	(100,518.03)
8390 - Radcliff Modernization	0.00	60,062.40	(60,062.40)
8391 - Radcliff Playground Structures	0.00	100,364.63	(100,364.63)
8400 - Starlight Modernization	0.00	9,666.16	(9,666.16)
8401 - Starlight Playground Structures	0.00	126,740.19	(126,740.19)
8411 - Alianza Fire Hydrant & Water Tank	0.00	4,800.00	(4,800.00)
8412 - Alianza Modernization	0.00	18,261.92	(18,261.92)
8430 - WCSA Modernization	0.00	4,921.34	(4,921.34)
8440 - Landmark Modernization	0.00	14,311.47	(14,311.47)
8505 - WHS Classroom Addition	0.00	420,780.01	(420,780.01)
8509 - WHS Solar	0.00	1,830,137.02	(1,830,137.02)
8510 - PMS Modernization	0.00	274,129.00	(274,129.00)
8520 - EAHall A Wing Modernization	0.00	1,267,340.00	(1,267,340.00)
8523 - EAHall Track & Field Replacement	0.00	428,372.00	(428,372.00)
8524 - EAHall Relocatable Replacement	0.00	303,500.00	(303,500.00)
8530 - Hall District Modernization	0.00	3,157.35	(3,157.35)
8531 - Hall District Playground Structures	0.00	162,763.48	(162,763.48)
8534 - Hall District Solar	0.00	796,855.47	(796,855.47)
8540 - MacQuiddy Modernization	0.00	23,974.55	(23,974.55)
8541 - MacQuiddy Playground Structures	0.00	207,051.18	(207,051.18)
8551 - Ohlone Playground Structures	0.00	130,470.63	(130,470.63)
8561 - Mintie White Other Modernization	0.00	24,568.62	(24,568.62)
8570 - Linscott Modernization	0.00	11,505.46	(11,505.46)
8601 - Facilities Office Upgrades	0.00	16,600.63	(16,600.63)
8603 - Intelligent Classrooms	0.00	(21,987.01)	21,987.01
8604 - WAN Connections	0.00	23,980.51	(23,980.51)
8605 - Network Equipment	0.00	236,190.74	(236,190.74)
8606 - Data Drops	0.00	44,185.44	(44,185.44)
8607 - Cooling	0.00	15,230.00	(15,230.00)
8612 - Video Surveillance	0.00	22,006.75	(22,006.75)
<b>Expense</b>	<b>22,328,225.00</b>	<b>15,091,217.11</b>	<b>7,237,007.89</b>
<b>21 - Building Fund (Bond Proceeds Only)</b>	<b>(22,128,225.00)</b>	<b>(14,913,937.28)</b>	<b>(7,214,287.72)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>25 - Capital Facilities fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
9291 - Portable Housing	303,000.00	386,113.06	(83,113.06)
9293 - Redevelopment Fees	200,000.00	150,639.79	49,360.21
<b>Income</b>	<b>503,000.00</b>	<b>536,752.85</b>	<b>(33,752.85)</b>
9288 - Misc. Capital Facilities Costs	161,533.00	144,999.20	16,533.80
9291 - Portable Housing	341,467.00	415,751.15	(74,284.15)
<b>Expense</b>	<b>503,000.00</b>	<b>560,750.35</b>	<b>(57,750.35)</b>
<b>25 - Capital Facilities fund</b>	<b>0.00</b>	<b>(23,997.50)</b>	<b>23,997.50</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>67 - Self-Insurance Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
0000 - Undesignated	50,000.00	86,728.26	(36,728.26)
9621 - Medical Insurance	0.00	40,772,712.30	(40,772,712.30)
9622 - Dental/Vision Insurance	0.00	2,441,033.87	(2,441,033.87)
9623 - Workers Compensation	1,200,000.00	1,154,780.81	45,219.19
<b>Income</b>	<b>1,250,000.00</b>	<b>44,455,255.24</b>	<b>(43,205,255.24)</b>
9620 - Self-Insurance Administration	0.00	213,228.12	(213,228.12)
9621 - Medical Insurance	0.00	36,783,859.13	(36,783,859.13)
9622 - Dental/Vision Insurance	0.00	5,923,877.01	(5,923,877.01)
9623 - Workers Compensation	1,200,000.00	1,471,847.97	(271,847.97)
9624 - District Safety & Training	50,000.00	47,824.00	2,176.00
<b>Expense</b>	<b>1,250,000.00</b>	<b>44,440,636.23</b>	<b>(43,190,636.23)</b>
<b>67 - Self-Insurance Fund</b>	<b>0.00</b>	<b>14,619.01</b>	<b>(14,619.01)</b>



**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>71 - Retiree Benefit Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
9601 - Retirees Benefits	4,356,049.00	4,356,048.99	0.01
<b>Income</b>	<b>4,356,049.00</b>	<b>4,356,048.99</b>	<b>0.01</b>
9601 - Retirees Benefits	4,356,049.00	4,143,266.33	212,782.67
<b>Expense</b>	<b>4,356,049.00</b>	<b>4,143,266.33</b>	<b>212,782.67</b>
<b>71 - Retiree Benefit Fund</b>	<b>0.00</b>	<b>212,782.66</b>	<b>(212,782.66)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON**  
Miscellaneous Funds

<b>73 - Foundation Trust Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
9800 - Trust and Agency	100,000.00	(1,342.50)	101,342.50
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	166.76	(166.76)
9802 - Catherine Rogers Memorial Scholarship	0.00	880.74	(880.74)
9803 - Catherine Rogers Math Scholarship	0.00	82.32	(82.32)
9804 - John Lee Memorial Scholarship	0.00	29.95	(29.95)
9805 - Curtis Higgins Memorial Scholarship	0.00	36.55	(36.55)
9806 - Betsy Woolpert Scholarship	0.00	38.78	(38.78)
9807 - Chinese Community Scholarship	0.00	92.05	(92.05)
9808 - Charles H. Wait Scholarship	0.00	73,434.96	(73,434.96)
9809 - Iris & J.Arthur Rogers Industrial Tech.	0.00	33.06	(33.06)
9810 - Eddie Pepac Scholarship	0.00	6.30	(6.30)
9811 - T.S. MacQuiddy Scholarship	0.00	112.51	(112.51)
9812 - Lori Matusich Memorial Scholarship	0.00	68.50	(68.50)
9813 - Myra Harris Scholarship	0.00	3.25	(3.25)
9814 - Thomas Knego Memorial Scholarship	0.00	16.40	(16.40)
9815 - Kathryn E. Wait Scholarship	0.00	122,150.81	(122,150.81)
9816 - Norma S. Kirkland Scholarship	0.00	742.14	(742.14)
9817 - George G. Radcliff Scholarship	0.00	3,501.57	(3,501.57)
9818 - Bob Sheetz Memorial Scholarship	0.00	13.69	(13.69)
9819 - WHS Faculty Memorial Scholarship	0.00	607.39	(607.39)
9822 - Lois Hick Hastie Memorial Scholarship	0.00	(438.48)	438.48
9823 - Debra Whitmore Scholarship	0.00	5,015.62	(5,015.62)
9824 - Pam Gonsalves Scholarship	0.00	17.54	(17.54)
9825 - Turner Scholarship	0.00	12.15	(12.15)
9827 - Charles Dick Memorial	0.00	1,266.45	(1,266.45)
9828 - Corwan Mahle Scholarship	0.00	17.26	(17.26)
9829 - Asota Scholarship	0.00	1.40	(1.40)
9830 - PVCHT (PV Community Health Trust )	0.00	2.39	(2.39)
9831 - Donald Grunsky Trust	0.00	819.45	(819.45)
9832 - Chuck Lucas Scholarship	0.00	21.16	(21.16)
9833 - Steve Thompson Memorial	0.00	45.28	(45.28)
9897 - Rebele Scholarship	0.00	8.57	(8.57)
9898 - Advisory Board One Time Clear	0.00	4,915.55	(4,915.55)
9899 - Local One Time Clearing	0.00	0.29	(0.29)
<b>Income</b>	<b>100,000.00</b>	<b>212,379.86</b>	<b>(112,379.86)</b>
9800 - Trust and Agency	100,000.00	0.00	100,000.00
9805 - Curtis Higgins Memorial Scholarship	0.00	(100.00)	100.00
9812 - Lori Matusich Memorial Scholarship	0.00	3,250.00	(3,250.00)
9821 - Kevin Atkins Music Scholarship	0.00	(3,250.00)	3,250.00
9827 - Charles Dick Memorial	0.00	1,000.00	(1,000.00)
9898 - Advisory Board One Time Clear	0.00	141,240.00	(141,240.00)
<b>Expense</b>	<b>100,000.00</b>	<b>142,140.00</b>	<b>(42,140.00)</b>
<b>73 - Foundation Trust Fund</b>	<b>0.00</b>	<b>70,239.86</b>	<b>(70,239.86)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

09 - Charter Fund			
	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
8 - Revenue	1,468,617.00	1,449,922.00	18,695.00
9701 - Charter School Education Protection Account (EPA)	1,468,617.00	1,449,922.00	18,695.00
8 - Revenue	196,560.00	193,268.00	3,292.00
9710 - Lottery Unrestricted (Charter Schools)	196,560.00	193,268.00	3,292.00
8 - Revenue	46,800.00	46,757.00	43.00
9711 - Lottery Restrictd (Charter Schools)	46,800.00	46,757.00	43.00
8 - Revenue	0.00	63,250.00	(63,250.00)
9721 - Charter Categorical Flexibility	0.00	63,250.00	(63,250.00)
8 - Revenue	0.00	304,458.00	(304,458.00)
9729 - Charter Common Core Standards Impl Grt	0.00	304,458.00	(304,458.00)
8 - Revenue	4,289,131.00	3,174,529.20	1,114,601.80
9731 - Alianza Block Grant	4,289,131.00	3,174,529.20	1,114,601.80
8 - Revenue	1,564,623.00	1,219,605.00	345,018.00
9738 - Linscott Block Grant	1,564,623.00	1,219,605.00	345,018.00
8 - Revenue	1,764,323.00	1,318,975.66	445,347.34
9748 - Pacific Coast Charter Block Grant	1,764,323.00	1,318,975.66	445,347.34
8 - Revenue	731,913.00	688,334.90	43,578.10
9750 - Academic Vocational Block Grant	731,913.00	688,334.90	43,578.10
8 - Revenue	1,686,086.00	1,305,782.90	380,303.10
9751 - Watsonville Charter School of Arts Block Grant	1,686,086.00	1,305,782.90	380,303.10
Income	11,748,053.00	9,764,882.66	1,983,170.34
1 - Certificated Salaries	972,998.00	992,988.69	(19,990.69)
3 - Employee Benefits	463,300.00	456,786.31	6,513.69
4 - Books and Supplies	32,319.00	0.00	32,319.00
9701 - Charter School Education Protection Account (EPA)	1,468,617.00	1,449,775.00	18,842.00
1 - Certificated Salaries	0.00	0.00	(0.00)
9703 - Class Size Reduction Charter	0.00	0.00	(0.00)
1 - Certificated Salaries	8,635.00	0.00	8,635.00
2 - Classified Salaries	27,924.00	25,186.07	2,737.93
3 - Employee Benefits	39,511.00	33,552.62	5,958.38
4 - Books and Supplies	76,109.00	60,952.06	15,156.94
5 - Services	44,381.00	91,712.34	(47,331.34)
9710 - Lottery Unrestricted (Charter Schools)	196,560.00	211,403.09	(14,843.09)
4 - Books and Supplies	43,640.00	47,670.70	(4,030.70)
5 - Services	3,160.00	1,049.51	2,110.49
9711 - Lottery Restrictd (Charter Schools)	46,800.00	48,720.21	(1,920.21)
5 - Services	0.00	556.63	(556.63)
9720 - Governors Performance Award (Charter Schools)	0.00	556.63	(556.63)
1 - Certificated Salaries	0.00	22,682.05	(22,682.05)
3 - Employee Benefits	0.00	3,060.13	(3,060.13)
4 - Books and Supplies	0.00	38,586.86	(38,586.86)
5 - Services	0.00	12,389.06	(12,389.06)
7 - Other Outgo	0.00	2,148.13	(2,148.13)
9721 - Charter Categorical Flexibility	0.00	78,866.23	(78,866.23)
1 - Certificated Salaries	0.00	13,878.74	(13,878.74)
3 - Employee Benefits	0.00	2,312.13	(2,312.13)
4 - Books and Supplies	0.00	196,194.98	(196,194.98)
5 - Services	0.00	15,769.16	(15,769.16)
9729 - Charter Common Core Standards Impl Grt	0.00	228,155.01	(228,155.01)
1 - Certificated Salaries	1,660,682.00	1,585,299.99	75,382.01

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>09 - Charter Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
2 - Classified Salaries	252,628.00	281,044.35	(28,416.35)
3 - Employee Benefits	1,035,083.00	903,715.74	131,367.26
4 - Books and Supplies	47,084.00	145,803.11	(98,719.11)
5 - Services	1,293,654.00	1,439,620.23	(145,966.23)
<b>9731 - Alianza Block Grant</b>	<b>4,289,131.00</b>	<b>4,355,483.42</b>	<b>(66,352.42)</b>
1 - Certificated Salaries	675,698.00	671,724.62	3,973.38
2 - Classified Salaries	138,584.00	193,674.14	(55,090.14)
3 - Employee Benefits	384,542.00	368,704.60	15,837.40
4 - Books and Supplies	18,849.00	35,767.64	(16,918.64)
5 - Services	346,950.00	431,926.01	(84,976.01)
<b>9738 - Linscott Block Grant</b>	<b>1,564,623.00</b>	<b>1,701,797.01</b>	<b>(137,174.01)</b>
1 - Certificated Salaries	665,837.00	601,442.13	64,394.87
2 - Classified Salaries	87,259.00	96,035.09	(8,776.09)
3 - Employee Benefits	395,798.00	359,349.92	36,448.08
4 - Books and Supplies	82,292.00	8,916.98	73,375.02
5 - Services	533,137.00	569,028.60	(35,891.60)
<b>9748 - Pacific Coast Charter Block Grant</b>	<b>1,764,323.00</b>	<b>1,634,772.72</b>	<b>129,550.28</b>
1 - Certificated Salaries	289,077.00	290,392.74	(1,315.74)
2 - Classified Salaries	48,351.00	45,493.21	2,857.79
3 - Employee Benefits	154,637.00	120,521.96	34,115.04
4 - Books and Supplies	23,067.00	0.00	23,067.00
5 - Services	216,781.00	231,926.99	(15,145.99)
<b>9750 - Academic Vocational Block Grant</b>	<b>731,913.00</b>	<b>688,334.90</b>	<b>43,578.10</b>
1 - Certificated Salaries	764,291.00	749,890.96	14,400.04
2 - Classified Salaries	80,796.00	82,367.63	(1,571.63)
3 - Employee Benefits	415,249.00	366,925.27	48,323.73
4 - Books and Supplies	23,598.00	14,835.75	8,762.25
5 - Services	402,152.00	518,174.76	(116,022.76)
<b>9751 - Watsonville Charter School of Arts Block Grant</b>	<b>1,686,086.00</b>	<b>1,732,194.37</b>	<b>(46,108.37)</b>
1 - Certificated Salaries	33,947.00	32,746.80	1,200.20
3 - Employee Benefits	6,070.00	5,626.68	443.32
5 - Services	(40,017.00)	(38,373.48)	(1,643.52)
<b>9785 - Charter School Admin</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>
<b>Expense</b>	<b>11,748,053.00</b>	<b>12,130,058.59</b>	<b>(382,005.59)</b>
<b>09 - Charter Fund</b>	<b>0.00</b>	<b>(2,365,175.93)</b>	<b>2,365,175.93</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

11 - Adult Education Fund			
	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
8 - Revenue	1,640,953.00	947,572.16	693,380.84
9900 - AE General Fund	1,640,953.00	947,572.16	693,380.84
8 - Revenue	20,000.00	9,368.07	10,631.93
9902 - AE Distance 5% Project	20,000.00	9,368.07	10,631.93
8 - Revenue	26,037.00	13,307.50	12,729.50
9904 - Adult Ed GED Testing	26,037.00	13,307.50	12,729.50
8 - Revenue	35,000.00	34,808.00	192.00
9905 - AE Drivers Training	35,000.00	34,808.00	192.00
8 - Revenue	35,000.00	31,712.21	3,287.79
9906 - AE Fees Support	35,000.00	31,712.21	3,287.79
8 - Revenue	34,800.00	52,186.00	(17,386.00)
9910 - AE EL Civics Civic Partnership	34,800.00	52,186.00	(17,386.00)
8 - Revenue	32,400.00	40,803.00	(8,403.00)
9914 - AE 231 ASE	32,400.00	40,803.00	(8,403.00)
8 - Revenue	186,030.00	118,744.00	67,286.00
9915 - AE 231 - ESL	186,030.00	118,744.00	67,286.00
8 - Revenue	40,000.00	40,000.00	0.00
9930 - AE Adults in Correctional Fac	40,000.00	40,000.00	0.00
8 - Revenue	230,265.00	230,635.00	(370.00)
9931 - Adult Ed CBET (new prgm 1829)	230,265.00	230,635.00	(370.00)
8 - Revenue	0.00	180.00	(180.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	180.00	(180.00)
8 - Revenue	46,474.00	55,636.04	(9,162.04)
9939 - AE Watsonville Co-Op Preschool Fees	46,474.00	55,636.04	(9,162.04)
8 - Revenue	0.00	1,523.32	(1,523.32)
9940 - AE El Jardin Co-Op Preschool Donations	0.00	1,523.32	(1,523.32)
8 - Revenue	0.00	61,740.07	(61,740.07)
9941 - AE El Jardin Co-Op Preschool Fees	0.00	61,740.07	(61,740.07)
8 - Revenue	55,881.00	73,521.92	(17,640.92)
9944 - Adult Ed First Five Grant	55,881.00	73,521.92	(17,640.92)
8 - Revenue	0.00	3,325.82	(3,325.82)
9945 - Adult Ed Donations Account	0.00	3,325.82	(3,325.82)
8 - Revenue	101,160.00	101,160.00	0.00
9948 - Lottery AE Unrestricted	101,160.00	101,160.00	0.00
Income	2,484,000.00	1,816,223.11	667,776.89
1 - Certificated Salaries	651,132.00	465,202.78	185,929.22
2 - Classified Salaries	280,026.00	252,231.85	27,794.15
3 - Employee Benefits	515,479.00	436,940.01	78,538.99
4 - Books and Supplies	67,800.00	52,524.51	15,275.49
5 - Services	126,516.00	171,780.32	(45,264.32)
7 - Other Outgo	0.00	38,603.03	(38,603.03)
9900 - AE General Fund	1,640,953.00	1,417,282.50	223,670.50
1 - Certificated Salaries	15,000.00	7,760.92	7,239.08
3 - Employee Benefits	2,666.00	1,351.99	1,314.01
4 - Books and Supplies	1,633.00	0.00	1,633.00
7 - Other Outgo	701.00	255.16	445.84
9902 - AE Distance 5% Project	20,000.00	9,368.07	10,631.93
2 - Classified Salaries	5,644.00	3,800.11	1,843.89

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>11 - Adult Education Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
3 - Employee Benefits	5,017.00	3,256.57	1,760.43
4 - Books and Supplies	1,600.00	1,885.87	(285.87)
5 - Services	12,864.00	19,349.08	(6,485.08)
7 - Other Outgo	912.00	792.17	119.83
<b>9904 - Adult Ed GED Testing</b>	<b>26,037.00</b>	<b>29,083.80</b>	<b>(3,046.80)</b>
1 - Certificated Salaries	23,000.00	34,616.30	(11,616.30)
3 - Employee Benefits	4,084.00	3,046.30	1,037.70
4 - Books and Supplies	6,690.00	4,653.86	2,036.14
6 - Capital Outlay	0.00	18,461.19	(18,461.19)
7 - Other Outgo	1,226.00	1,701.77	(475.77)
<b>9905 - AE Drivers Training</b>	<b>35,000.00</b>	<b>62,479.42</b>	<b>(27,479.42)</b>
1 - Certificated Salaries	14,000.00	9,702.43	4,297.57
2 - Classified Salaries	12,400.00	15,582.46	(3,182.46)
3 - Employee Benefits	6,616.00	2,991.93	3,624.07
4 - Books and Supplies	758.00	286.94	471.06
5 - Services	0.00	(5,725.00)	5,725.00
7 - Other Outgo	1,226.00	639.49	586.51
<b>9906 - AE Fees Support</b>	<b>35,000.00</b>	<b>23,478.25</b>	<b>11,521.75</b>
1 - Certificated Salaries	14,244.00	16,251.54	(2,007.54)
2 - Classified Salaries	6,566.00	6,918.31	(352.31)
3 - Employee Benefits	6,929.00	7,194.60	(265.60)
4 - Books and Supplies	7,061.00	21,821.55	(14,760.55)
<b>9910 - AE EL Civics Civic Partnership</b>	<b>34,800.00</b>	<b>52,186.00</b>	<b>(17,386.00)</b>
1 - Certificated Salaries	12,311.00	16,168.29	(3,857.29)
2 - Classified Salaries	3,708.00	4,071.88	(363.88)
3 - Employee Benefits	5,168.00	6,589.80	(1,421.80)
4 - Books and Supplies	6,213.00	12,973.03	(6,760.03)
5 - Services	5,000.00	1,000.00	4,000.00
<b>9914 - AE 231 ASE</b>	<b>32,400.00</b>	<b>40,803.00</b>	<b>(8,403.00)</b>
1 - Certificated Salaries	71,784.00	65,666.74	6,117.26
2 - Classified Salaries	24,720.00	24,670.45	49.55
3 - Employee Benefits	29,329.00	26,141.58	3,187.42
4 - Books and Supplies	50,624.00	692.23	49,931.77
5 - Services	9,573.00	1,573.00	8,000.00
<b>9915 - AE 231 - ESL</b>	<b>186,030.00</b>	<b>118,744.00</b>	<b>67,286.00</b>
1 - Certificated Salaries	18,000.00	12,560.66	5,439.34
3 - Employee Benefits	20,599.00	26,349.85	(5,750.85)
7 - Other Outgo	1,401.00	1,089.49	311.51
<b>9930 - AE Adults in Correctional Fac</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>
1 - Certificated Salaries	74,800.00	142,651.79	(67,851.79)
2 - Classified Salaries	33,024.00	15,744.26	17,279.74
3 - Employee Benefits	54,740.00	52,003.31	2,736.69
4 - Books and Supplies	3,632.00	6,079.81	(2,447.81)
5 - Services	64,069.00	14,155.83	49,913.17
<b>9931 - Adult Ed CBET (new prgm 1829)</b>	<b>230,265.00</b>	<b>230,635.00</b>	<b>(370.00)</b>
4 - Books and Supplies	0.00	180.00	(180.00)
<b>9938 - AE Watsonville Co-Op Preschool Donations</b>	<b>0.00</b>	<b>180.00</b>	<b>(180.00)</b>
1 - Certificated Salaries	28,000.00	38,199.41	(10,199.41)
3 - Employee Benefits	16,974.00	16,830.33	143.67
4 - Books and Supplies	1,500.00	196.30	1,303.70
5 - Services	0.00	410.00	(410.00)
<b>9939 - AE Watsonville Co-Op Preschool Fees</b>	<b>46,474.00</b>	<b>55,636.04</b>	<b>(9,162.04)</b>
4 - Books and Supplies	0.00	910.32	(910.32)
5 - Services	0.00	613.00	(613.00)
<b>9940 - AE El Jardin Co-Op Preschool Donations</b>	<b>0.00</b>	<b>1,523.32</b>	<b>(1,523.32)</b>
1 - Certificated Salaries	0.00	19,976.87	(19,976.87)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>11 - Adult Education Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
3 - Employee Benefits	0.00	27,706.05	(27,706.05)
4 - Books and Supplies	0.00	1,507.15	(1,507.15)
5 - Services	0.00	12,550.00	(12,550.00)
9941 - AE El Jardin Co-Op Preschool Fees	0.00	61,740.07	(61,740.07)
1 - Certificated Salaries	34,404.00	59,378.52	(24,974.52)
2 - Classified Salaries	3,788.00	3,117.25	670.75
3 - Employee Benefits	12,216.00	10,461.15	1,754.85
4 - Books and Supplies	1,000.00	0.00	1,000.00
5 - Services	4,473.00	565.00	3,908.00
9944 - Adult Ed First Five Grant	55,881.00	73,521.92	(17,640.92)
4 - Books and Supplies	0.00	3,325.82	(3,325.82)
9945 - Adult Ed Donations Account	0.00	3,325.82	(3,325.82)
1 - Certificated Salaries	62,088.00	71,477.13	(9,389.13)
3 - Employee Benefits	21,032.00	18,837.08	2,194.92
4 - Books and Supplies	6,411.00	5,540.59	870.41
5 - Services	11,629.00	5,305.20	6,323.80
9948 - Lottery AE Unrestricted	101,160.00	101,160.00	0.00
Expense	2,484,000.00	2,321,147.21	162,852.79
11 - Adult Education Fund	0.00	(504,924.10)	504,924.10

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
8 - Revenue	120,771.00	117,387.62	3,383.38
1723 - Cal Safe (was fund 12)	120,771.00	117,387.62	3,383.38
8 - Revenue	29,446.00	24,389.58	5,056.42
9300 - PA20 Migrant Head Start	29,446.00	24,389.58	5,056.42
8 - Revenue	6,404,646.00	6,353,032.89	51,613.11
9301 - Migrant Head Start	6,404,646.00	6,353,032.89	51,613.11
8 - Revenue	0.00	0.00	0.00
9302 - MHS Donations	0.00	0.00	0.00
8 - Revenue	2,294,093.00	2,003,620.56	290,472.44
9303 - State Preschool CPRE	2,294,093.00	2,003,620.56	290,472.44
8 - Revenue	33,692.00	30,444.48	3,247.52
9304 - CCTR Kinders	33,692.00	30,444.48	3,247.52
8 - Revenue	530,378.00	540,378.00	(10,000.00)
9306 - Migrant Child Care CMIG	530,378.00	540,378.00	(10,000.00)
8 - Revenue	79,557.00	79,617.43	(60.43)
9307 - Migrant Child Care CMSS	79,557.00	79,617.43	(60.43)
8 - Revenue	0.00	1,059.00	(1,059.00)
9308 - Child Development Donations	0.00	1,059.00	(1,059.00)
8 - Revenue	0.00	38,329.00	(38,329.00)
9309 - RTT Early Learning Challenge	0.00	38,329.00	(38,329.00)
8 - Revenue	0.00	25,758.69	(25,758.69)
9311 - Child Development Reserve	0.00	25,758.69	(25,758.69)
8 - Revenue	0.00	26,461.00	(26,461.00)
9316 - FIRST FIVE AMERICORP COACH	0.00	26,461.00	(26,461.00)
8 - Revenue	17,500.00	17,505.13	(5.13)
9317 - Pre K & Family Literacy Support	17,500.00	17,505.13	(5.13)
8 - Revenue	87,387.00	229,999.00	(142,612.00)
9318 - Raising A Reader	87,387.00	229,999.00	(142,612.00)
8 - Revenue	0.00	2,971.51	(2,971.51)
9319 - Raising a Reader Fee for Service	0.00	2,971.51	(2,971.51)
8 - Revenue	0.00	0.00	0.00
9320 - Early Head Start	0.00	0.00	0.00
8 - Revenue	0.00	0.00	0.00
9321 - Preschool Support	0.00	0.00	0.00
8 - Revenue	0.00	3,007.71	(3,007.71)
9322 - RAR Community Foundation	0.00	3,007.71	(3,007.71)
8 - Revenue	0.00	15,498.66	(15,498.66)
9323 - CPRE Fee for Service	0.00	15,498.66	(15,498.66)
8 - Revenue	623,890.00	807,590.92	(183,700.92)
9324 - CCTR FCCH	623,890.00	807,590.92	(183,700.92)
8 - Revenue	0.00	8,593.37	(8,593.37)
9328 - CRPM3078	0.00	8,593.37	(8,593.37)
8 - Revenue	0.00	48,848.03	(48,848.03)
9329 - CRPM2078	0.00	48,848.03	(48,848.03)
8 - Revenue	0.00	94,514.67	(94,514.67)
9330 - CRPM1088	0.00	94,514.67	(94,514.67)



**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
Income	10,221,360.00	10,469,007.25	(247,647.25)
1 - Certificated Salaries	51,945.00	52,027.29	(82.29)
3 - Employee Benefits	68,826.00	59,030.67	9,795.33
4 - Books and Supplies	0.00	2,800.00	(2,800.00)
5 - Services	0.00	332.33	(332.33)
7 - Other Outgo	0.00	3,197.33	(3,197.33)
1723 - Cal Safe (was fund 12)	120,771.00	117,387.62	3,383.38
4 - Books and Supplies	5,000.00	16,390.96	(11,390.96)
5 - Services	23,471.00	7,334.31	16,136.69
7 - Other Outgo	975.00	664.31	310.69
9300 - PA20 Migrant Head Start	29,446.00	24,389.58	5,056.42
1 - Certificated Salaries	1,154,092.00	1,119,023.09	35,068.91
2 - Classified Salaries	1,136,658.00	1,154,259.88	(17,601.88)
3 - Employee Benefits	1,604,713.00	1,509,908.06	94,804.94
4 - Books and Supplies	159,170.00	435,310.47	(276,140.47)
5 - Services	2,125,668.00	1,961,487.28	164,180.72
7 - Other Outgo	224,345.00	173,044.11	51,300.89
9301 - Migrant Head Start	6,404,646.00	6,353,032.89	51,613.11
1 - Certificated Salaries	1,051,020.00	923,760.58	127,259.42
2 - Classified Salaries	182,885.00	243,391.84	(60,506.84)
3 - Employee Benefits	938,412.00	738,612.05	199,799.95
4 - Books and Supplies	20,590.00	14,304.49	6,285.51
5 - Services	34,297.00	28,978.28	5,318.72
7 - Other Outgo	66,889.00	54,573.32	12,315.68
9303 - State Preschool CPRE	2,294,093.00	2,003,620.56	290,472.44
1 - Certificated Salaries	13,352.00	13,352.06	(0.06)
3 - Employee Benefits	16,211.00	14,150.53	2,060.47
4 - Books and Supplies	1,990.00	1,209.65	780.35
5 - Services	959.00	903.01	55.99
7 - Other Outgo	1,180.00	829.23	350.77
9304 - CCTR Kinders	33,692.00	30,444.48	3,247.52
1 - Certificated Salaries	248,870.00	259,046.28	(10,176.28)
2 - Classified Salaries	53,000.00	45,320.90	7,679.10
3 - Employee Benefits	164,147.00	210,736.62	(46,589.62)
4 - Books and Supplies	41,200.00	7,038.97	34,161.03
5 - Services	4,583.00	3,516.76	1,066.24
7 - Other Outgo	18,578.00	14,718.47	3,859.53
9306 - Migrant Child Care CMIG	530,378.00	540,378.00	(10,000.00)
1 - Certificated Salaries	19,580.00	17,804.96	1,775.04
2 - Classified Salaries	10,592.00	8,835.31	1,756.69
3 - Employee Benefits	22,278.00	19,855.42	2,422.58
4 - Books and Supplies	23,320.00	30,937.58	(7,617.58)
5 - Services	1,000.00	15.59	984.41
7 - Other Outgo	2,787.00	2,168.57	618.43
9307 - Migrant Child Care CMSS	79,557.00	79,617.43	(60.43)
1 - Certificated Salaries	0.00	16,114.85	(16,114.85)
2 - Classified Salaries	0.00	2,219.30	(2,219.30)
3 - Employee Benefits	0.00	11,305.61	(11,305.61)
4 - Books and Supplies	0.00	7,347.13	(7,347.13)
5 - Services	0.00	298.13	(298.13)
7 - Other Outgo	0.00	1,043.98	(1,043.98)
9309 - RTT Early Learning Challenge	0.00	38,329.00	(38,329.00)
1 - Certificated Salaries	0.00	14,243.98	(14,243.98)
3 - Employee Benefits	0.00	11,929.32	(11,929.32)
7 - Other Outgo	0.00	287.70	(287.70)
9316 - FIRST FIVE AMERICORP COACH	0.00	26,461.00	(26,461.00)
1 - Certificated Salaries	5,000.00	6,624.18	(1,624.18)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>12 - Child Development Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
3 - Employee Benefits	890.00	1,126.85	(236.85)
4 - Books and Supplies	8,997.00	7,201.73	1,795.27
5 - Services	2,000.00	2,075.58	(75.58)
7 - Other Outgo	613.00	476.79	136.21
<b>9317 - Pre K &amp; Family Literacy Support</b>	<b>17,500.00</b>	<b>17,505.13</b>	<b>(5.13)</b>
1 - Certificated Salaries	51,814.00	74,412.06	(22,598.06)
2 - Classified Salaries	1,129.00	7,883.47	(6,754.47)
3 - Employee Benefits	31,383.00	36,141.32	(4,758.32)
4 - Books and Supplies	0.00	87,560.12	(87,560.12)
5 - Services	0.00	18,872.47	(18,872.47)
7 - Other Outgo	3,061.00	6,264.56	(3,203.56)
<b>9318 - Raising A Reader</b>	<b>87,387.00</b>	<b>231,134.00</b>	<b>(143,747.00)</b>
1 - Certificated Salaries	0.00	1,892.80	(1,892.80)
3 - Employee Benefits	0.00	322.73	(322.73)
4 - Books and Supplies	0.00	2,696.04	(2,696.04)
5 - Services	0.00	(2,021.00)	2,021.00
7 - Other Outgo	0.00	80.94	(80.94)
<b>9319 - Raising a Reader Fee for Service</b>	<b>0.00</b>	<b>2,971.51</b>	<b>(2,971.51)</b>
4 - Books and Supplies	0.00	3,007.71	(3,007.71)
<b>9322 - RAR Community Foundation</b>	<b>0.00</b>	<b>3,007.71</b>	<b>(3,007.71)</b>
4 - Books and Supplies	0.00	7,744.20	(7,744.20)
5 - Services	0.00	7,344.84	(7,344.84)
7 - Other Outgo	0.00	409.62	(409.62)
<b>9323 - CPRE Fee for Service</b>	<b>0.00</b>	<b>15,498.66</b>	<b>(15,498.66)</b>
1 - Certificated Salaries	64,153.00	151,020.62	(86,867.62)
2 - Classified Salaries	33,126.00	24,244.00	8,882.00
3 - Employee Benefits	63,420.00	130,339.95	(66,919.95)
4 - Books and Supplies	1,328.00	31,284.30	(29,956.30)
5 - Services	440,009.00	448,705.41	(8,696.41)
7 - Other Outgo	21,854.00	21,996.64	(142.64)
<b>9324 - CCTR FCCH</b>	<b>623,890.00</b>	<b>807,590.92</b>	<b>(183,700.92)</b>
5 - Services	0.00	8,593.37	(8,593.37)
<b>9328 - CRPM3078</b>	<b>0.00</b>	<b>8,593.37</b>	<b>(8,593.37)</b>
5 - Services	0.00	47,822.03	(47,822.03)
6 - Capital Outlay	0.00	1,026.00	(1,026.00)
<b>9329 - CRPM2078</b>	<b>0.00</b>	<b>48,848.03</b>	<b>(48,848.03)</b>
5 - Services	0.00	71,270.27	(71,270.27)
6 - Capital Outlay	0.00	23,244.40	(23,244.40)
<b>9330 - CRPM1088</b>	<b>0.00</b>	<b>94,514.67</b>	<b>(94,514.67)</b>
<b>Expense</b>	<b>10,221,360.00</b>	<b>10,443,324.56</b>	<b>(221,964.56)</b>
<b>12 - Child Development Fund</b>	<b>0.00</b>	<b>25,682.69</b>	<b>(25,682.69)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>13 - Cafeteria Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
8 - Revenue	9,490,180.00	8,570,586.52	919,593.48
9400 - Food Service	9,490,180.00	8,570,586.52	919,593.48
8 - Revenue	423,066.00	375,909.46	47,156.54
9402 - Fresh Fruit & Vegetable Program	423,066.00	375,909.46	47,156.54
8 - Revenue	209,747.00	0.00	209,747.00
9420 - Food Service-CCFP	209,747.00	0.00	209,747.00
Income	10,122,993.00	8,946,495.98	1,176,497.02
2 - Classified Salaries	2,251,532.00	2,241,137.02	10,394.98
3 - Employee Benefits	2,918,894.00	2,753,769.30	165,124.70
4 - Books and Supplies	3,922,697.00	3,333,554.09	589,142.91
5 - Services	64,633.00	7,602.01	57,030.99
7 - Other Outgo	332,424.00	234,524.10	97,899.90
9400 - Food Service	9,490,180.00	8,570,586.52	919,593.48
2 - Classified Salaries	58,525.00	58,511.85	13.15
3 - Employee Benefits	8,790.00	8,908.07	(118.07)
4 - Books and Supplies	340,932.00	298,245.13	42,686.87
7 - Other Outgo	14,819.00	10,244.41	4,574.59
9402 - Fresh Fruit & Vegetable Program	423,066.00	375,909.46	47,156.54
2 - Classified Salaries	45,311.00	0.00	45,311.00
3 - Employee Benefits	75,557.00	0.00	75,557.00
4 - Books and Supplies	81,282.00	0.00	81,282.00
5 - Services	250.00	0.00	250.00
7 - Other Outgo	7,347.00	0.00	7,347.00
9420 - Food Service-CCFP	209,747.00	0.00	209,747.00
Expense	10,122,993.00	8,946,495.98	1,176,497.02
13 - Cafeteria Fund	0.00	0.00	(0.00)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>14 - Deferred Maintenance Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
8 - Revenue	7,500.00	5,458.61	2,041.39
9000 - Deferred Maint Fund Control Program	7,500.00	5,458.61	2,041.39
8 - Revenue	0.00	23,900.00	(23,900.00)
9023 - Other Deferred Maintenance Projects	0.00	23,900.00	(23,900.00)
Income	7,500.00	29,358.61	(21,858.61)
5 - Services	150,000.00	8,552.50	141,447.50
9011 - Roofing	150,000.00	8,552.50	141,447.50
5 - Services	180,000.00	32,264.30	147,735.70
6 - Capital Outlay	0.00	43,961.87	(43,961.87)
9012 - Flooring	180,000.00	76,226.17	103,773.83
5 - Services	150,000.00	0.00	150,000.00
9013 - Communications Systems	150,000.00	0.00	150,000.00
5 - Services	100,000.00	2,800.65	97,199.35
9014 - Paving and Drainage Improvements	100,000.00	2,800.65	97,199.35
5 - Services	135,000.00	30,970.00	104,030.00
6 - Capital Outlay	0.00	3,440.00	(3,440.00)
9015 - Asphalt and Concrete Improvement	135,000.00	34,410.00	100,590.00
4 - Books and Supplies	0.00	1,597.48	(1,597.48)
5 - Services	150,000.00	81,165.19	68,834.81
9017 - Plumbing	150,000.00	82,762.67	67,237.33
4 - Books and Supplies	0.00	6,958.26	(6,958.26)
5 - Services	100,000.00	17,060.39	82,939.61
9018 - Heating & Air Conditioning	100,000.00	24,018.65	75,981.35
5 - Services	10,000.00	3,303.00	6,697.00
9019 - Alarm Systems	10,000.00	3,303.00	6,697.00
5 - Services	100,000.00	101,805.76	(1,805.76)
9020 - Water Tanks	100,000.00	101,805.76	(1,805.76)
5 - Services	350,000.00	186,986.16	163,013.84
6 - Capital Outlay	0.00	168,747.08	(168,747.08)
9023 - Other Deferred Maintenance Projects	350,000.00	355,733.24	(5,733.24)
5 - Services	150,000.00	0.00	150,000.00
9024 - Septic	150,000.00	0.00	150,000.00
4 - Books and Supplies	0.00	1,608.20	(1,608.20)
5 - Services	110,000.00	13,868.95	96,131.05
6 - Capital Outlay	0.00	1,975.00	(1,975.00)
9025 - Electrical	110,000.00	17,452.15	92,547.85
Expense	1,685,000.00	707,064.79	977,935.21
14 - Deferred Maintenance Fund	(1,677,500.00)	(677,706.18)	(999,793.82)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
8 - Revenue	200,000.00	177,279.83	22,720.17
0000 - Undesignated	200,000.00	177,279.83	22,720.17
Income	200,000.00	177,279.83	22,720.17
2 - Classified Salaries	39,282.00	10,468.76	28,813.24
3 - Employee Benefits	38,943.00	10,816.49	28,126.51
4 - Books and Supplies	250,000.00	0.00	250,000.00
5 - Services	2,000,000.00	427,667.97	1,572,332.03
6 - Capital Outlay	20,000,000.00	0.00	20,000,000.00
0000 - Undesignated	22,328,225.00	448,953.22	21,879,271.78
5 - Services	0.00	20,759.00	(20,759.00)
6 - Capital Outlay	0.00	371,935.98	(371,935.98)
8100 - AHS Freedom Blvd Field Upgrade	0.00	392,694.98	(392,694.98)
6 - Capital Outlay	0.00	1,020,962.33	(1,020,962.33)
8101 - AHS Water Tank Replacement	0.00	1,020,962.33	(1,020,962.33)
6 - Capital Outlay	0.00	311,050.00	(311,050.00)
8102 - AHS Bleachers	0.00	311,050.00	(311,050.00)
6 - Capital Outlay	0.00	(154,295.00)	154,295.00
8105 - AHS Modernization	0.00	(154,295.00)	154,295.00
6 - Capital Outlay	0.00	2,380,198.48	(2,380,198.48)
8107 - AHS Solar	0.00	2,380,198.48	(2,380,198.48)
6 - Capital Outlay	0.00	551,400.00	(551,400.00)
8110 - AJHS New Gymnasium	0.00	551,400.00	(551,400.00)
6 - Capital Outlay	0.00	290,885.51	(290,885.51)
8120 - Bradley Modernization	0.00	290,885.51	(290,885.51)
5 - Services	0.00	62,600.00	(62,600.00)
6 - Capital Outlay	0.00	71,794.62	(71,794.62)
8121 - Bradley Playground Structures	0.00	134,394.62	(134,394.62)
5 - Services	0.00	132,077.15	(132,077.15)
8123 - Bradley Network Infrastructure Installation	0.00	132,077.15	(132,077.15)
6 - Capital Outlay	0.00	737,893.67	(737,893.67)
8124 - Bradley ES Solar	0.00	737,893.67	(737,893.67)
6 - Capital Outlay	0.00	10,255.74	(10,255.74)
8133 - Mar Vista Modernization	0.00	10,255.74	(10,255.74)
6 - Capital Outlay	0.00	(39,163.81)	39,163.81
8140 - Rio Del Mar modernization	0.00	(39,163.81)	39,163.81
6 - Capital Outlay	0.00	(53,154.82)	53,154.82
8150 - Valencia Modernization	0.00	(53,154.82)	53,154.82
6 - Capital Outlay	0.00	70,648.35	(70,648.35)
8160 - Renaissance HS New Well	0.00	70,648.35	(70,648.35)
6 - Capital Outlay	0.00	170,938.00	(170,938.00)
8300 - PVHS Upper 9 Playfields	0.00	170,938.00	(170,938.00)
6 - Capital Outlay	0.00	691,200.00	(691,200.00)
8301 - PV High New Auditorium	0.00	691,200.00	(691,200.00)
6 - Capital Outlay	0.00	39,242.97	(39,242.97)
8304 - PVHS Solar	0.00	39,242.97	(39,242.97)
6 - Capital Outlay	0.00	236,180.32	(236,180.32)
8310 - CCMS Modernization	0.00	236,180.32	(236,180.32)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
6 - Capital Outlay	0.00	40,993.90	(40,993.90)
8313 - Cesar Chavez Track	0.00	40,993.90	(40,993.90)
6 - Capital Outlay	0.00	178,174.80	(178,174.80)
8320 - Lakeview Modernization	0.00	178,174.80	(178,174.80)
6 - Capital Outlay	0.00	185,569.40	(185,569.40)
8332 - RHMS Gym Modernization	0.00	185,569.40	(185,569.40)
6 - Capital Outlay	0.00	(523,087.29)	523,087.29
8337 - RHMS Solar	0.00	(523,087.29)	523,087.29
6 - Capital Outlay	0.00	157,634.73	(157,634.73)
8341 - Amesti Playground Structures	0.00	157,634.73	(157,634.73)
6 - Capital Outlay	0.00	83,585.99	(83,585.99)
8350 - Ann Soldo Modernization	0.00	83,585.99	(83,585.99)
6 - Capital Outlay	0.00	361,960.71	(361,960.71)
8360 - Calabasas Modernization	0.00	361,960.71	(361,960.71)
6 - Capital Outlay	0.00	126,586.93	(126,586.93)
8361 - Calabasas Playground Structures	0.00	126,586.93	(126,586.93)
6 - Capital Outlay	0.00	321,863.05	(321,863.05)
8370 - Freedom Modernization	0.00	321,863.05	(321,863.05)
6 - Capital Outlay	0.00	109,113.24	(109,113.24)
8372 - Freedom Playground Structures	0.00	109,113.24	(109,113.24)
6 - Capital Outlay	0.00	16,001.97	(16,001.97)
8380 - H.A. Hyde Modernization	0.00	16,001.97	(16,001.97)
6 - Capital Outlay	0.00	100,518.03	(100,518.03)
8381 - HA Hyde Playground Structures	0.00	100,518.03	(100,518.03)
6 - Capital Outlay	0.00	60,062.40	(60,062.40)
8390 - Radcliff Modernization	0.00	60,062.40	(60,062.40)
6 - Capital Outlay	0.00	100,364.63	(100,364.63)
8391 - Radcliff Playground Structures	0.00	100,364.63	(100,364.63)
6 - Capital Outlay	0.00	9,666.16	(9,666.16)
8400 - Starlight Modernization	0.00	9,666.16	(9,666.16)
6 - Capital Outlay	0.00	126,740.19	(126,740.19)
8401 - Starlight Playground Structures	0.00	126,740.19	(126,740.19)
6 - Capital Outlay	0.00	4,800.00	(4,800.00)
8411 - Alianza Fire Hydrant & Water Tank	0.00	4,800.00	(4,800.00)
6 - Capital Outlay	0.00	18,261.92	(18,261.92)
8412 - Alianza Modernization	0.00	18,261.92	(18,261.92)
6 - Capital Outlay	0.00	4,921.34	(4,921.34)
8430 - WCSA Modernization	0.00	4,921.34	(4,921.34)
6 - Capital Outlay	0.00	14,311.47	(14,311.47)
8440 - Landmark Modernization	0.00	14,311.47	(14,311.47)
6 - Capital Outlay	0.00	420,780.01	(420,780.01)
8505 - WHS Classroom Addition	0.00	420,780.01	(420,780.01)
6 - Capital Outlay	0.00	1,830,137.02	(1,830,137.02)
8509 - WHS Solar	0.00	1,830,137.02	(1,830,137.02)
6 - Capital Outlay	0.00	274,129.00	(274,129.00)
8510 - PMS Modernization	0.00	274,129.00	(274,129.00)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
6 - Capital Outlay	0.00	1,267,340.00	(1,267,340.00)
8520 - EAHall A Wing Modernization	0.00	1,267,340.00	(1,267,340.00)
6 - Capital Outlay	0.00	428,372.00	(428,372.00)
8523 - EAHall Track & Field Replacement	0.00	428,372.00	(428,372.00)
6 - Capital Outlay	0.00	303,500.00	(303,500.00)
8524 - EAHall Relocatable Replacement	0.00	303,500.00	(303,500.00)
6 - Capital Outlay	0.00	3,157.35	(3,157.35)
8530 - Hall District Modernization	0.00	3,157.35	(3,157.35)
5 - Services	0.00	81,307.66	(81,307.66)
6 - Capital Outlay	0.00	81,455.82	(81,455.82)
8531 - Hall District Playground Structures	0.00	162,763.48	(162,763.48)
6 - Capital Outlay	0.00	796,855.47	(796,855.47)
8534 - Hall District Solar	0.00	796,855.47	(796,855.47)
6 - Capital Outlay	0.00	23,974.55	(23,974.55)
8540 - MacQuiddy Modernization	0.00	23,974.55	(23,974.55)
5 - Services	0.00	79,301.67	(79,301.67)
6 - Capital Outlay	0.00	127,749.51	(127,749.51)
8541 - MacQuiddy Playground Structures	0.00	207,051.18	(207,051.18)
5 - Services	0.00	79,301.67	(79,301.67)
6 - Capital Outlay	0.00	51,168.96	(51,168.96)
8551 - Ohlone Playground Structures	0.00	130,470.63	(130,470.63)
6 - Capital Outlay	0.00	24,568.62	(24,568.62)
8561 - Mintie White Other Modernization	0.00	24,568.62	(24,568.62)
6 - Capital Outlay	0.00	11,505.46	(11,505.46)
8570 - Linscott Modernization	0.00	11,505.46	(11,505.46)
4 - Books and Supplies	0.00	1,804.57	(1,804.57)
6 - Capital Outlay	0.00	14,796.06	(14,796.06)
8601 - Facilities Office Upgrades	0.00	16,600.63	(16,600.63)
4 - Books and Supplies	0.00	(31,287.01)	31,287.01
5 - Services	0.00	9,300.00	(9,300.00)
8603 - Intelligent Classrooms	0.00	(21,987.01)	21,987.01
4 - Books and Supplies	0.00	989.56	(989.56)
5 - Services	0.00	22,990.95	(22,990.95)
8604 - WAN Connections	0.00	23,980.51	(23,980.51)
4 - Books and Supplies	0.00	196,005.04	(196,005.04)
5 - Services	0.00	40,185.70	(40,185.70)
8605 - Network Equipment	0.00	236,190.74	(236,190.74)
5 - Services	0.00	44,185.44	(44,185.44)
8606 - Data Drops	0.00	44,185.44	(44,185.44)
6 - Capital Outlay	0.00	15,230.00	(15,230.00)
8607 - Cooling	0.00	15,230.00	(15,230.00)
5 - Services	0.00	22,006.75	(22,006.75)
8612 - Video Surveillance	0.00	22,006.75	(22,006.75)
Expense	22,328,225.00	15,091,217.11	7,237,007.89
21 - Building Fund (Bond Proceeds Only)	(22,128,225.00)	(14,913,937.28)	(7,214,287.72)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>25 - Capital Facilities fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>8 - Revenue</b>	<b>303,000.00</b>	<b>386,113.06</b>	<b>(83,113.06)</b>
<b>9291 - Portable Housing</b>	<b>303,000.00</b>	<b>386,113.06</b>	<b>(83,113.06)</b>
<b>8 - Revenue</b>	<b>200,000.00</b>	<b>150,639.79</b>	<b>49,360.21</b>
<b>9293 - Redevelopment Fees</b>	<b>200,000.00</b>	<b>150,639.79</b>	<b>49,360.21</b>
<b>Income</b>	<b>503,000.00</b>	<b>536,752.85</b>	<b>(33,752.85)</b>
<b>5 - Services</b>	<b>0.00</b>	<b>4,674.71</b>	<b>(4,674.71)</b>
<b>6 - Capital Outlay</b>	<b>161,533.00</b>	<b>140,324.49</b>	<b>21,208.51</b>
<b>9288 - Misc. Capital Facilities Costs</b>	<b>161,533.00</b>	<b>144,999.20</b>	<b>16,533.80</b>
<b>5 - Services</b>	<b>341,467.00</b>	<b>415,751.15</b>	<b>(74,284.15)</b>
<b>9291 - Portable Housing</b>	<b>341,467.00</b>	<b>415,751.15</b>	<b>(74,284.15)</b>
<b>Expense</b>	<b>503,000.00</b>	<b>560,750.35</b>	<b>(57,750.35)</b>
<b>25 - Capital Facilities fund</b>	<b>0.00</b>	<b>(23,997.50)</b>	<b>23,997.50</b>



**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>67 - Self-Insurance Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
8 - Revenue	50,000.00	86,728.26	(36,728.26)
0000 - Undesignated	50,000.00	86,728.26	(36,728.26)
8 - Revenue	0.00	40,772,712.30	(40,772,712.30)
9621 - Medical Insurance	0.00	40,772,712.30	(40,772,712.30)
8 - Revenue	0.00	2,441,033.87	(2,441,033.87)
9622 - Dental/Vision Insurance	0.00	2,441,033.87	(2,441,033.87)
8 - Revenue	1,200,000.00	1,154,780.81	45,219.19
9623 - Workers Compensation	1,200,000.00	1,154,780.81	45,219.19
Income	1,250,000.00	44,455,255.24	(43,205,255.24)
2 - Classified Salaries	0.00	133,945.40	(133,945.40)
3 - Employee Benefits	0.00	79,282.72	(79,282.72)
9620 - Self-Insurance Administration	0.00	213,228.12	(213,228.12)
5 - Services	0.00	36,783,859.13	(36,783,859.13)
9621 - Medical Insurance	0.00	36,783,859.13	(36,783,859.13)
5 - Services	0.00	5,923,877.01	(5,923,877.01)
9622 - Dental/Vision Insurance	0.00	5,923,877.01	(5,923,877.01)
5 - Services	1,200,000.00	1,471,847.97	(271,847.97)
9623 - Workers Compensation	1,200,000.00	1,471,847.97	(271,847.97)
7 - Other Outgo	50,000.00	47,824.00	2,176.00
9624 - District Safety & Training	50,000.00	47,824.00	2,176.00
Expense	1,250,000.00	44,440,636.23	(43,190,636.23)
67 - Self-Insurance Fund	0.00	14,619.01	(14,619.01)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>71 - Retiree Benefit Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
<b>8 - Revenue</b>	4,356,049.00	4,356,048.99	0.01
<b>9601 - Retirees Benefits</b>	4,356,049.00	4,356,048.99	0.01
<b>Income</b>	4,356,049.00	4,356,048.99	0.01
<b>5 - Services</b>	4,356,049.00	4,143,266.33	212,782.67
<b>9601 - Retirees Benefits</b>	4,356,049.00	4,143,266.33	212,782.67
<b>Expense</b>	4,356,049.00	4,143,266.33	212,782.67
<b>71 - Retiree Benefit Fund</b>	<b>0.00</b>	<b>212,782.66</b>	<b>(212,782.66)</b>

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

73 - Foundation Trust Fund			
	Proposed 2014-2015	Estimated Actuals 2013-2014	Variance
8 - Revenue	100,000.00	(1,342.50)	101,342.50
9800 - Trust and Agency	100,000.00	(1,342.50)	101,342.50
8 - Revenue	0.00	166.76	(166.76)
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	166.76	(166.76)
8 - Revenue	0.00	880.74	(880.74)
9802 - Catherine Rogers Memorial Scholarship	0.00	880.74	(880.74)
8 - Revenue	0.00	82.32	(82.32)
9803 - Catherine Rogers Math Scholarship	0.00	82.32	(82.32)
8 - Revenue	0.00	29.95	(29.95)
9804 - John Lee Memorial Scholarship	0.00	29.95	(29.95)
8 - Revenue	0.00	36.55	(36.55)
9805 - Curtis Higgins Memorial Scholarship	0.00	36.55	(36.55)
8 - Revenue	0.00	38.78	(38.78)
9806 - Betsy Woolpert Scholarship	0.00	38.78	(38.78)
8 - Revenue	0.00	92.05	(92.05)
9807 - Chinese Community Scholarship	0.00	92.05	(92.05)
8 - Revenue	0.00	73,434.96	(73,434.96)
9808 - Charles H. Wait Scholarship	0.00	73,434.96	(73,434.96)
8 - Revenue	0.00	33.06	(33.06)
9809 - Iris & J.Arthur Rogers Industrial Tech.	0.00	33.06	(33.06)
8 - Revenue	0.00	6.30	(6.30)
9810 - Eddie Pepac Scholarship	0.00	6.30	(6.30)
8 - Revenue	0.00	112.51	(112.51)
9811 - T.S. MacQuiddy Scholarship	0.00	112.51	(112.51)
8 - Revenue	0.00	68.50	(68.50)
9812 - Lori Matusich Memorial Scholarship	0.00	68.50	(68.50)
8 - Revenue	0.00	3.25	(3.25)
9813 - Myra Harris Scholarship	0.00	3.25	(3.25)
8 - Revenue	0.00	16.40	(16.40)
9814 - Thomas Knego Memorial Scholarship	0.00	16.40	(16.40)
8 - Revenue	0.00	122,150.81	(122,150.81)
9815 - Kathryn E. Wait Scholarship	0.00	122,150.81	(122,150.81)
8 - Revenue	0.00	742.14	(742.14)
9816 - Norma S. Kirkland Scholarship	0.00	742.14	(742.14)
8 - Revenue	0.00	3,501.57	(3,501.57)
9817 - George G. Radcliff Scholarship	0.00	3,501.57	(3,501.57)
8 - Revenue	0.00	13.69	(13.69)
9818 - Bob Sheetz Memorial Scholarship	0.00	13.69	(13.69)
8 - Revenue	0.00	607.39	(607.39)
9819 - WHS Faculty Memorial Scholarship	0.00	607.39	(607.39)
8 - Revenue	0.00	(438.48)	438.48
9822 - Lois Hick Hastie Memorial Scholarship	0.00	(438.48)	438.48
8 - Revenue	0.00	5,015.62	(5,015.62)
9823 - Debra Whitmore Scholarship	0.00	5,015.62	(5,015.62)
8 - Revenue	0.00	17.54	(17.54)
9824 - Pam Gonsalves Scholarship	0.00	17.54	(17.54)

**2014-2015 PAJARO VALLEY UNIFIED PROPOSED BUDGET**  
**13-14/14-15 RESTRICTED PROGRAM COMPARISON BY OBJECT**  
Miscellaneous Funds

<b>73 - Foundation Trust Fund</b>			
	<b>Proposed 2014-2015</b>	<b>Estimated Actuals 2013-2014</b>	<b>Variance</b>
8 - Revenue	0.00	12.15	(12.15)
9825 - Turner Scholarship	0.00	12.15	(12.15)
8 - Revenue	0.00	1,266.45	(1,266.45)
9827 - Charles Dick Memorial	0.00	1,266.45	(1,266.45)
8 - Revenue	0.00	17.26	(17.26)
9828 - Corwan Mahle Scholarship	0.00	17.26	(17.26)
8 - Revenue	0.00	1.40	(1.40)
9829 - Asota Scholarship	0.00	1.40	(1.40)
8 - Revenue	0.00	2.39	(2.39)
9830 - PVCHT (PV Community Health Trust )	0.00	2.39	(2.39)
8 - Revenue	0.00	819.45	(819.45)
9831 - Donald Grunsky Trust	0.00	819.45	(819.45)
8 - Revenue	0.00	21.16	(21.16)
9832 - Chuck Lucas Scholarship	0.00	21.16	(21.16)
8 - Revenue	0.00	45.28	(45.28)
9833 - Steve Thompson Memorial	0.00	45.28	(45.28)
8 - Revenue	0.00	8.57	(8.57)
9897 - Rebele Scholarship	0.00	8.57	(8.57)
8 - Revenue	0.00	4,915.55	(4,915.55)
9898 - Advisory Board One Time Clear	0.00	4,915.55	(4,915.55)
8 - Revenue	0.00	0.29	(0.29)
9899 - Local One Time Clearing	0.00	0.29	(0.29)
Income	100,000.00	212,379.86	(112,379.86)
5 - Services	100,000.00	0.00	100,000.00
9800 - Trust and Agency	100,000.00	0.00	100,000.00
5 - Services	0.00	(100.00)	100.00
9805 - Curtis Higgins Memorial Scholarship	0.00	(100.00)	100.00
5 - Services	0.00	3,250.00	(3,250.00)
9812 - Lori Matusich Memorial Scholarship	0.00	3,250.00	(3,250.00)
5 - Services	0.00	(3,250.00)	3,250.00
9821 - Kevin Atkins Music Scholarship	0.00	(3,250.00)	3,250.00
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	141,240.00	(141,240.00)
9898 - Advisory Board One Time Clear	0.00	141,240.00	(141,240.00)
Expense	100,000.00	142,140.00	(42,140.00)
<b>73 - Foundation Trust Fund</b>	<b>0.00</b>	<b>70,239.86</b>	<b>(70,239.86)</b>

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 A4, C1, and C2e):

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. All other data are extracted.

\*For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	16,963.87	17,250.54	N/A	Met
Second Prior Year (2012-13)	17,240.85	17,242.10	N/A	Met
First Prior Year (2013-14) <sup>1</sup>	17,200.85	17,569.67	N/A	Met
Budget Year (2014-15)	17,509.67			

### 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 A4, C1, and C2e):

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 (2011-12)	17,918	19,923	N/A	Met
Second Prior Year (2012-13)	18,064	20,001	N/A	Met
First Prior Year (2013-14)	18,051	18,368	N/A	Met
Budget Year (2014-15)	18,367			

### 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.

P-2 ADA			
Fiscal Year	Estimated/Unaudited Actuals	Enrollment	Historical Ratio
	(Form A, Lines 3, 6, and 25)	CBEDS Actual	
	(Form A, Lines A4,C1, and C2e)	(Criterion 2, Item 2A)	
Third Prior Year (2011-12)	17,198	19,923	86.3%
Second Prior Year (2012-13)	17,187	20,001	85.9%
First Prior Year (2013-14)	17,486	18,368	95.2%
Historical Average Ratio:			89.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.6%

#### 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 A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	17,447	18,367	95.0%	Not Met
1st Subsequent Year (2015-16)	17,447	18,367	95.0%	Not Met
2nd Subsequent Year (2016-17)	17,447	18,367	95.0%	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)

Enrollment CBEDS counts include Charters for 2nd prior and 3rd prior years. If only District Schools were included, our Historical Ratio of ADA to Enrollment would meet the criterion.

#### 4. CRITERION: LCFF Revenue

**STANDARD:** Projected local control funding formula (LCFF) revenue 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, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue 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 LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

#### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

#### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.  
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)	
LCFF Target (Reference Only)		179,865,340.00	183,410,232.00	187,547,870.00	
		Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6, C1, and C2e)	17,569.67	17,509.67	17,509.67	17,509.67
b.	Prior Year ADA (Funded)		17,569.67	17,509.67	17,509.67
c.	Difference (Step 1a minus Step 1b)		(60.00)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.34%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		125,850,064.00	141,015,219.00	155,321,672.00
b1.	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		15,145,878.00	14,437,648.00	6,983,417.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		15,145,878.00	14,437,648.00	6,983,417.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		12.03%	10.24%	4.50%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)					
			11.69%	10.24%	4.50%
LCFF Revenue Standard (Step 3, plus/minus 1%):			10.69% to 12.69%	9.24% to 11.24%	3.50% to 5.50%



#### 4A2. Alternate LCFF Revenue 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 LCFF Revenue

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	51,468,451.55	51,468,451.00		
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 LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

##### Necessary Small School District Projected LCFF Revenue

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	130,590,024.55	145,511,769.00	160,304,758.00	167,288,175.00
District's Projected Change in LCFF Revenue:		11.43%	10.17%	4.36%
LCFF Revenue Standard:		10.69% to 12.69%	9.24% to 11.24%	3.50% to 5.50%
Status:		Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

### 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 (2011-12)	77,532,816.54	86,306,008.62	89.8%
Second Prior Year (2012-13)	83,848,558.80	94,716,212.69	88.5%
First Prior Year (2013-14)	103,372,750.45	116,301,076.68	88.9%
	Historical Average Ratio:		89.1%

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	3.0%	3.0%	3.0%
	86.1% to 92.1%	86.1% to 92.1%	86.1% to 92.1%

### 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 (2014-15)	116,614,567.00	129,189,398.00	90.3%	Met
1st Subsequent Year (2015-16)	121,432,612.00	133,127,642.00	91.2%	Met
2nd Subsequent Year (2016-17)	126,437,000.00	138,310,314.00	91.4%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	11.69%	10.24%	4.50%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>1.69% to 21.69%</b>	<b>.24% to 20.24%</b>	<b>-5.50% to 14.50%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	6.69% to 16.69%	5.24% to 15.24%	-.50% to 9.50%

### 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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2013-14)	24,106,091.90		
Budget Year (2014-15)	22,105,158.00	-8.30%	Yes
1st Subsequent Year (2015-16)	22,105,158.00	0.00%	Yes
2nd Subsequent Year (2016-17)	22,105,158.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal Revenues are not increasing at the same rate as LCFF. FY 13/14 includes Carryover from 12/13.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	24,002,719.72		
Budget Year (2014-15)	22,428,961.00	-6.56%	Yes
1st Subsequent Year (2015-16)	22,690,067.00	1.16%	Yes
2nd Subsequent Year (2016-17)	22,982,046.00	1.29%	No

**Explanation:**  
(required if Yes)

Other State Revenues are not increasing at the same rate as LCFF. FY 13/14 includes Carryover from 12/13.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	2,969,550.29		
Budget Year (2014-15)	1,312,388.00	-55.81%	Yes
1st Subsequent Year (2015-16)	1,334,385.00	1.68%	Yes
2nd Subsequent Year (2016-17)	1,355,167.00	1.56%	No

**Explanation:**  
(required if Yes)

Local Revenue are included to the extent we have received notification of continued funding. Other revenue, like donations, are recorded when they are received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	10,124,239.28		
Budget Year (2014-15)	10,515,046.00	3.86%	Yes
1st Subsequent Year (2015-16)	9,446,498.00	-10.16%	Yes
2nd Subsequent Year (2016-17)	9,462,626.00	0.17%	No

**Explanation:**  
(required if Yes)

As local and other grants are added or adjusted based on notifications, the amounts will be adjusted.

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

First Prior Year (2013-14)	20,373,501.29		
Budget Year (2014-15)	19,033,701.00	-6.58%	Yes
1st Subsequent Year (2015-16)	17,959,357.00	-5.64%	Yes
2nd Subsequent Year (2016-17)	17,932,329.00	-0.15%	No

**Explanation:**  
(required if Yes)

As local and other grants are added or adjusted based on notifications, the amounts will be adjusted.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2013-14)	51,078,361.91		
Budget Year (2014-15)	45,846,507.00	-10.24%	Not Met
1st Subsequent Year (2015-16)	46,129,610.00	0.62%	Met
2nd Subsequent Year (2016-17)	46,442,371.00	0.68%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2013-14)	30,497,740.57		
Budget Year (2014-15)	29,548,747.00	-3.11%	Not Met
1st Subsequent Year (2015-16)	27,405,855.00	-7.25%	Not Met
2nd Subsequent Year (2016-17)	27,394,955.00	-0.04%	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)

Federal Revenues are not increasing at the same rate as LCFF. FY 13/14 includes Carryover from 12/13.

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

Other State Revenues are not increasing at the same rate as LCFF. FY 13/14 includes Carryover from 12/13.

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

Local Revenue are included to the extent we have received notification of continued funding. Other revenue, like donations, are recorded when they are received.

- 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)

As local and other grants are added or adjusted based on notifications, the amounts will be adjusted.

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

As local and other grants are added or adjusted based on notifications, the amounts will be adjusted.

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### **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?
- 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)

#### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	201,426,110.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	201,426,110.00	2,014,261.10	5,052,364.00	Met

<sup>1</sup> 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"/> | Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])                              |
| <input type="checkbox"/> | 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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 (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,011,803.00	5,137,831.00	5,756,409.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	29,116,201.46	27,242,962.07	15,950,212.42
c. 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
d. Available Reserves (Lines 1a through 1c)	34,128,004.46	32,380,793.07	21,706,621.42
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	167,060,102.16	171,261,020.88	191,880,313.30
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	167,060,102.16	171,261,020.88	191,880,313.30
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	20.4%	18.9%	11.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.8%</b>	<b>6.3%</b>	<b>3.8%</b>

<sup>1</sup>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.

<sup>2</sup>A 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 (2011-12)	6,697,226.26	87,059,111.85	N/A	Met
Second Prior Year (2012-13)	(2,435,902.95)	95,340,427.47	2.6%	Met
First Prior Year (2013-14)	(11,560,345.66)	118,025,025.83	9.8%	Not Met
Budget Year (2014-15) (Information only)	(11,660,950.00)	131,589,156.00		

### 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)

The district continues to deficit spend due to over 90% of our expenditures are salaries and benefits and these continue to rise each year with Step and Column and benefits increases.

## 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 <sup>1</sup>	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

<sup>1</sup> 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 A4, C1, and C2e):

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 <sup>2</sup> (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 (2011-12)	27,967,444.01	32,819,129.77	N/A	Met
Second Prior Year (2012-13)	40,561,406.48	39,516,356.03	2.6%	Not Met
First Prior Year (2013-14)	37,120,718.32	37,080,453.08	0.1%	Met
Budget Year (2014-15) (Information only)	25,520,107.42			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA	
5% or \$64,000 (greater of)	0	to 300
4% or \$64,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> 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.

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

<sup>3</sup> 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	17,447	17,447	17,447
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):

Yes

- b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	201,426,110.00	205,328,087.00	211,839,705.00
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)	201,426,110.00	205,328,087.00	211,839,705.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,042,783.30	6,159,842.61	6,355,191.15
6. Reserve Standard - by Amount (\$64,000 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)	6,042,783.30	6,159,842.61	6,355,191.15



### 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,042,783.00	6,151,743.00	3,644,793.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,970,390.42	487,363.42	407,938.42
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	0.00	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	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,013,173.42	6,639,106.42	4,052,731.42
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.97%	3.23%	1.91%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,042,783.30</b>	<b>6,159,842.61</b>	<b>6,355,191.15</b>
Status:	Met	Met	Not Met

### 10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

Based on the District's LCAP and reinvestment package, we continue to deficit spend. We will need to monitor our expenditures and revise our budgets in the future years to maintain the 3% reserve. Staff will seek board approval to establish a Fund 17 Budget Stabilization Reserve and implement long term strategies to insure overall reserves.

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## SUPPLEMENTAL INFORMATION

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2013-14)	(24,361,499.21)			
Budget Year (2014-15)	(24,389,470.00)	27,970.79	0.1%	Met
1st Subsequent Year (2015-16)	(26,113,322.00)	1,723,852.00	7.1%	Met
2nd Subsequent Year (2016-17)	(26,951,840.00)	838,518.00	3.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2013-14)	50,000.00			
Budget Year (2014-15)	50,000.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	50,000.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	50,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2013-14)	1,723,949.00			
Budget Year (2014-15)	2,399,758.00	675,809.00	39.2%	Not Met
1st Subsequent Year (2015-16)	2,420,989.00	21,231.00	0.9%	Met
2nd Subsequent Year (2016-17)	2,595,524.00	174,535.00	7.2%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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)

Adult Ed revenue was part of the Tier III programs. These funds are now part of LCFF and due to the Adult Ed Maintenance of Effort, how the district transfers funds to Adult Ed has changed causing the Transfers Out to increase by \$650k, the amount Adult Ed was receiving from the Tier III allocation.

- 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 commitments<sup>1</sup> 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.

<sup>1</sup> 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, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	16	51	2200000	136,965,939
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Multiple Funds	Varies	2,281,404

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

Capital Leases (Porter Building)	1	01	87928	87,928
Supplemental Early Retirement Prog	1	Multiple Funds	1134685	0
Supplemental Early Retirement Prog	3	Multiple Funds	974160	2,844,384
Capital Leases (SE Busses)	4	01	145032	614,779
TOTAL:				142,794,434

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	3,122,525	9,439,548	7,174,553	7,587,971
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Capital Leases (Porter Building)	92,368	92,368		
Supplemental Early Retirement Prog	1,134,685			
Supplemental Early Retirement Prog	974,160	974,160	935,112	935,112
Capital Leases (SE Busses)	162,766	162,766	162,766	162,766
Total Annual Payments:	5,486,504	10,668,842	8,272,431	8,685,849
Has total annual payment increased over prior year (2013-14)?	Yes	Yes	Yes	Yes

---

**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)

We have a new bond as of 2012/13 which we have increased our payment obligations

---

**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:

Retirees who have 10 consecutive years of service and are 55 years of age or older are eligible to receive benefits till they are 65.

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

3,740,813

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

60,161,152.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

53,919,603.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Aug 31, 2013

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

8,065,464.00

8,630,047.00

9,234,150.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

5,057,024.00

4,163,800.00

4,210,792.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

4,356,049.00

4,160,598.00

4,160,598.00

- d. Number of retirees receiving OPEB benefits

205

159

159

## 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)

No
----

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:

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)



## 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) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,094.4	1,113.8	1,124.8	1,135.8

### 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 14/15.

### 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  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

751,058

7. Amount included for any tentative salary schedule increases

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
23,308,608	23,714,778	24,904,595
100.0%	100.0%	100.0%
8.0%	8.0%	8.0%

**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		
----	--	--

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**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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,322,946	1,042,508	1,036,516
2.0%	1.6%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
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) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-managment) FTE positions	758.4	772.4	772.4	772.4

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

No

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 14/15.

**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  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

318,661

7. Amount included for any tentative salary schedule increases

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

0

0

0

**Classified (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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
19,612,712	20,678,693	21,752,654
100.0%	100.0%	100.0%
8.0%	8.0%	8.0%

**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**

- 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
654,103	241,325	216,161
2.6%	0.9%	0.8%

**Classified (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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
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) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	146.8	150.9	150.9	150.9

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

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

No

If Yes, complete question 2.

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

Currently there are no negotiation changes for Fiscal Year 14/15.

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

#### Negotiations Not Settled

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

137,697

4. Amount included for any tentative salary schedule increases

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

#### Management/Supervisor/Confidential 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
3,678,556	3,716,289	3,898,296
100.0%	100.0%	100.0%
8.0%	8.0%	8.0%

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
371,450	109,469	79,668
2.8%	0.8%	0.6%

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

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 25, 2014

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

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## ADDITIONAL FISCAL INDICATORS

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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)

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## End of School District Budget Criteria and Standards Review

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## Board Agenda Backup

Item No: 9.3

**Date:** June 11, 2014

**Item: Resolution # 13-14-27**

Emergency closure and suspension of days of operation at CDD Children's Centers and State Preschools due circumstances beyond the agencies control.

**Overview:** The Department of Education allows for State Programs to apply for emergency closure funds due to suspension of operations of programs due to circumstances beyond the agencies control.

**Recommendation:** Approve Resolution

Site Closures in Chronological Order:

- |                                 |                        |  |
|---------------------------------|------------------------|--|
| • Buena Vista Children's Center | Sept. 16, 2013         | Emergency Water Shut Off               |
| • Bradley State Preschool       | March 17, 2014         | Emergency Water Shut Off               |
|                                 | March 26, 2014         | Flooding in Yard                       |
| • Watsonville State Preschool   | April 22 to 25 of 2014 | Incomplete Repair                      |
|                                 |                        | Renovation of Restroom within facility |
| • Rolling Hills State Preschool | May 16, 2014           | Leaking Toilets inside Facility        |

See Attached documents of Days of Attendance to be reported to the Department of Education.

The CDD Children's Centers closed operations to protect the health and safety of the children as directed by PVUSD. This resolution requests funds for these lost days of operations due to circumstances beyond the agencies control.

**Budget Considerations: Recouping of lost EDA due to Emergency Closure.**

**Funding Source:** California Dept. of Education/ Child Development Division

**Budgeted:** Yes: ☐ No: ☒ **Funds Requested from CDD**

**Amount:** Set by Child Development Division on review of resolution.

**Prepared By:** Kathy Lathrop , Director of Child Development Department

**Superintendent's Signature:**

*Dorma Baker*

Dorma Baker. Superintendent



**RESOLUTION #13-14-27**

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Education for the purpose of providing child care and development services and **to verify that the claim for non operation funds due to circumstances beyond the agencies control is true and valid.**

**RESOLUTION #13-14-27**

**BE IT RESOLVED** that the Governing Board of Pajaro Valley Unified School District

**Verifies that all Child Development State Preschool and Children's Center programs were closed due to health and safety risks to students as well as to abide by the regulations required by Licensing.**

Site Closures:

- |                                 |                     |  |
|---------------------------------|---------------------|--|
| • Buena Vista Children's Center | Sept. 16, 2013      | Emergency Water Shut Off                                 |
| • Bradley State Preschool       | March 17, 2014      | Emergency Water Shut Off                                 |
|                                 | March 26, 2014      | Flooding in Yard   |
| • Watsonville State Preschool   | April 22-25 of 2014 | Incomplete Repair Renovation of Restroom within facility |
| • Rolling Hills State Preschool | May 16, 2014        | Leaking Toilets in Restroom inside Facility              |

NAME \_\_\_\_\_

TITLE

SIGNATURE

Kathy Lathrop

Director Child Development

PASSED AND ADOPTED THIS **11th** day of **June, 2014** by the

Governing Board of **Pajaro Valley Unified School District**

of **Santa Cruz** County, California.

Lupe Rivas, Vice President / Clerk of the Governing Board of Pajaro Valley Unified School District of Santa Cruz, County, California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board at a Regular meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

(Clerk's signature)

June 11, 2014

(Date)



## PAJARO VALLEY UNIFIED SCHOOL DISTRICT

### Board Agenda Backup

Item No: 9.4

**Date:** June 11, 2014

**Item:** Carl Perkins Grant Application 2014-15

**Overview:** It is time to submit our district annual Carl Perkins Grant application for 2014-15. The grant provides direct funding for Career Technical classrooms at four of our schools – Aptos High, PVHS, WHS, and AVCI.

This year's grant totals \$160,609.00 and includes pathways from AHS, PHVS, WHS and AVCI.

The CTE Advisory Committee has visited every Perkins funded CTE class in the district.

**Recommendation:** It is recommended that the Board of Trustees approves the completed application for Carl Perkins Funding

**Budget Considerations:** None

**Funding Source:**

**Budgeted:** Yes: ☐ No: ☐

**Amount:** \$ 160,609.00

**Prepared By:** Murry Schekman, Assistant Superintendent

**Superintendent's Signature:**

## Section V - Sequence of Courses to Be Funded

This section is used to budget expenditures for each Pathway in an Industry Sector.

### Add Program

Only those Pathways identified in an LEA's approved Local CTE Plan, or submitted in a revision to the Local Plan may be supported by Perkins IV funds.

### Program Detail

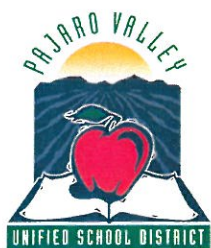
Site Name	Industry Sector	Career Pathway	Budget Amount
Academic/Vocational Charter Institute	Arts, Media, and Entertainment	Design, Visual, and Media Arts	\$8,400.00
Academic/Vocational Charter Institute	Business and Finance	Business Management	\$8,400.00
Academic/Vocational Charter Institute	Engineering and Architecture	Engineering Design	\$11,200.00
Across All Sites	Across Multiple Sectors	Across	\$5,625.00
Aptos High	Arts, Media, and Entertainment	Design, Visual, and Media Arts	\$3,500.00
Aptos High	Arts, Media, and Entertainment	Performing Arts	\$ .00
Aptos High	Building and Construction Trades	Cabinetry, Millwork, and Woodworking	\$ .00
Aptos High	Engineering and Architecture	Engineering Design	\$37,500.00
Aptos High	Manufacturing and Product Development	Graphic Production Technologies	\$ .00
Pajaro Valley High	Engineering and Architecture	Engineering Design	\$41,000.00
Pajaro Valley High	Manufacturing and Product Development	Machining and Forming Technologies	\$ .00
Watsonville High	Arts, Media, and Entertainment	Design, Visual, and Media Arts	\$27,407.00
Watsonville High	Health Science and Medical Technology	Patient Care	\$7,205.00
Watsonville High	Hospitality, Tourism, and Recreation	Food Service and Hospitality	\$4,508.00
Watsonville High	Marketing Sales and Service	Marketing	\$5,864.00
		<b>Total</b>	<b>\$160,609.00</b>

## Section VI - Budget and Expenditure Schedule

Object Code	At Least 85% of the grant must be spent in these areas						Not to exceed 10% of total expenditure	Not to exceed 5% of total expenditure	Total
	(A) Instruction (Including Career Technical Student Organizations)	(B) Professional Development	(C) Curriculum Development	(D) Transportation and Child Care for Economically Disadvantaged Participants	(E) Special Populations Services	(F) Research Evaluation and Data Development	(G) Career and Academic Guidance and Counseling for Students Participating in CTE Programs	(H) Administration or Indirect Costs	
1000 Certificated Salaries	\$170.00	\$2,560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,730.00
2000 Classified Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3000 Employee Benefits	\$33.00	\$462.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$495.00
4000 Books/Supplies	\$136,459.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,459.00
5000 Services/ Operating Expenses	\$3,500.00	\$10,300.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,300.00
6000 Capital Outlay	\$0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0.00
7000 Indirect Costs	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$5,625.00	\$5,625.00
<b>Total</b>	<b>\$140,162.00</b>	<b>\$13,322.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,625.00</b>	<b>\$160,609.00</b>

☐ Section VI - Section Approved





## Pajaro Valley Unified School District

### Secondary Education

#### PVUSD Career Technical Education Advisory Committee 2013-14 2014-15

Rachel Mayo – Dean of Education Centers, Watsonville & Scotts Valley [rmayo@cabrillo.edu](mailto:rmayo@cabrillo.edu)

Jim Booth – Owner Jim Booth Swim School [jimswimbooth@aol.com](mailto:jimswimbooth@aol.com)

Ray Kaupp – Director, Workforce Development [Rakaupp@cabrillo.edu](mailto:Rakaupp@cabrillo.edu)

Tom Am Rhein - Manager, Naturipe and Grower [toma@naturipe.com](mailto:toma@naturipe.com)

Candy McCarty – Retired School Teacher [Candace77@att.net](mailto:Candace77@att.net)

Murray Fontes, Engineer for the City of Watsonville [Murray.Fontes@cityofwatsonville.org](mailto:Murray.Fontes@cityofwatsonville.org)

Vonnie Lemke - PORTS Interpreter, State of California Parks and Rec, [Vonnie.Lemke@parks.ca.gov](mailto:Vonnie.Lemke@parks.ca.gov)

James Howes – Assistant Director of ROP [jhowes@santacruz.k12.ca.us](mailto:jhowes@santacruz.k12.ca.us)

Larry Willis – Owner of Willis Construction, [lwillis@pre-cast.org](mailto:lwillis@pre-cast.org)

Murry Schekman – Assistant Superintendent, Secondary Ed, PVUSD [Murry\\_Schekman@pvusd.net](mailto:Murry_Schekman@pvusd.net)

Tim Hurd – ROP Teacher [Tim\\_Hurd@pvusd.net](mailto:Tim_Hurd@pvusd.net)

Andrea Mollenauer - Caterer/Event Designer [Andrea@lifestyleculinary.com](mailto:Andrea@lifestyleculinary.com)

Bret Smith Hospitality [smithdriven@gmail.com](mailto:smithdriven@gmail.com)

Maureen Barber Career Counseling [mbarber51780@gmail.com](mailto:mbarber51780@gmail.com)



# Board Agenda Backup

Item No: 9.5

**Date:** June 11, 2014**Item:** Aptos High School-Water Tank Replacement Project – Measure L #8101 – Project Change Order #2

**Overview:** The water tank replacement project at Aptos High School experienced several unforeseen issues during construction. There were changes requested due to unforeseen soil conditions. This project is in now 98% complete.

The negotiated cost for the additional work is \$30,181.00.

**Note:** The contract for CRW Construction was approved at the May 22, 2013 Board Meeting.

Detailed list of changes attached.


Original Contract Amount	\$620,585.00
Approved Change Order #1 (Board Approved on May 28, 2014)	\$82,648.00
Change Order #2	<b>\$30,181.00</b>
New Total Contract Amount	\$733,414.00

**Recommendation:** It is recommended that the Board approves Change Order #2 and approve the Director of Maintenance, Operations and Facilities to have the contract for CRW Construction increased by this approved amount.

**Funding Source:** Measure L Bond Funds

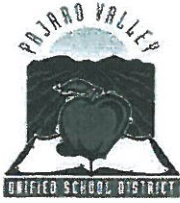
**Budgeted:** Yes: ☒ No: ☐

**Amount:** \$30,181.00**Prepared By:**

  
Richard Mullikin, Director of Maintenance, Operations & Facilities

**Superintendent's Signature:**

  
Dorma Baker



**PAJARO VALLEY UNIFIED SCHOOL DISTRICT**  
Maintenance, Operations & Facilities Department  
294 Green Valley Road, Watsonville, CA 95076  
Phone: (831) 786-2100 Ext. 2557 Fax: 728-0136

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**CHANGE ORDER REQUEST – SUMMARY**

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**PROJECT NAME:** Aptos High School Water Tank Replacement Project  
**CONTRACTOR:** CRW Construction  
**DSA App #:** N/A - **DSA File #:** N/A  
**CO #:** 2 – With – 2 Item(s)  
**APPROVAL DATE:** June 11, 2014  
**ORIGINAL CONTRACT AMOUNT:** \$620,585.00 - P.O.# 141602 (Board Approved-May 22, 2013)  
**PREVIOUSLY APPROVED CO #1:** \$82,648.00 (Board Approved-May 28, 2014)  
**CURRENT CONTRACT AMOUNT:** \$703,233.00

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The Owner (PVUSD) accepts the above noted change order request in the amount of: **\$30,181.00** and agrees to extend the contract completion date by: -

(0) Days requested from CRW Construction for this C.O.R.

(0) Days for Liquidated Damages approved by the District for this C.O.R.

The change order request amount is to be:

☐  
☒

deducted from allowance

Added to contract sum

**LEGEND – Reason(s) for Change**

AV = ADDED VALUE

AEO = ARCHITECTURAL ERRORS & OMISSIONS

UC = UNFORSEEN CONDITIONS

The description of the change order is as follows:

Item No. 1: UC - Unforeseen Soil Condition requiring design change for helix Piers and over depth as required by design criteria (CRW PCO# Rev 8)

**Cost = \$22,168.00 – Zero (0) day added to Contract.**

Item No. 2: AV – Tank Pipe connection for 14" fire connection (CRW PCO# 10)

**Cost = \$8,013.00 – Zero (0) day added to Contract.**

**Total of all Items = \$30,181.00**

**New contract total: \$733,414.00**

On behalf of the Owner (PVUSD):

Signature:

Date:

Richard Mullikin, Director - Maintenance, Operations & Facilities Department

The Contractor accepts the above as full and complete compensation and contract time adjustments for the described change order request. The Contractor has no reservation of rights to adjust the contract amount or time based on this change order request unless there is a material change in the scope of work as described above and the Contractor provides notice immediately to the Owner or Construction Manager of any perceived change of scope and prior to performing any additional scope.

On behalf of the Contractor:

Signature:

CRW Construction

*Bill Burr* / *PNCS*

Date:

*5/03/2014*