

Pacific Grove Unified School District

Fund 1 - General Fund

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Actual	Actual	Unaudited Actuals	Adopted Budget
Beginning Fund Balance - Rest	11,164	9,233	318,582	269,777	498,525	724,568	446,664
Beginning Fund Balance - Unre	4,418,268	3,377,908	3,220,119	3,416,235	4,742,364	4,663,312	4,151,404
Beginning Fund Balance	4,429,433	3,387,141	3,538,701	3,686,011	5,240,889	5,387,880	4,598,068
Revenues:							
LCFF Sources 8000	19,720,016	20,629,518	23,195,795	24,906,372	25,912,303	27,410,041	29,336,220
Federal Sources 8100	524,382	542,987	645,550	654,521	614,403	795,584	703,385
State Sources 8300	2,490,411	3,056,544	772,054	2,961,248	2,354,635	2,245,339	2,120,903
Local Sources 8600	1,520,750	1,584,081	1,406,262	1,361,147	1,612,235	1,583,927	1,202,819
Total Revenues	24,255,560	25,813,130	26,019,661	29,883,289	30,493,576	32,034,891	33,363,327
percent change	0.9%	6.4%	0.8%	14.8%	2.0%	5.1%	4.1%
Expenditures:							
Certificated Salaries 1000	12,659,739	12,875,372	13,132,603	14,068,329	15,120,421	16,068,126	16,437,363
Classified Salaries 2000	4,216,422	4,586,236	4,674,971	5,060,143	5,478,317	5,892,951	6,069,867
Employee Benefits 3000	3,641,615	3,266,328	3,504,505	4,993,957	5,649,084	6,170,056	6,444,716
Books and Supplies 4000	1,081,470	967,149	901,729	1,059,566	1,098,576	1,414,682	1,174,500
Services and Other 5000	3,234,837	3,293,006	2,566,753	2,353,384	2,659,667	3,113,419	2,869,312
Capital Outlay 6000	4,113	16,643	42,806	56,843	178,164	74,062	12,529
Other Outgo 7000	288,310	545,782	954,598	683,204	251,056	40,543	135,370
Total Expenditures	25,126,506	25,550,516	25,777,964	28,275,427	30,435,285	32,773,839	33,143,657
percent change	3.4%	1.7%	0.9%	9.7%	7.6%	7.7%	1.1%
Surplus (Deficit)	(870,946)	262,613	241,697	1,607,862	58,291	(738,947)	219,670
Transfers In (Out)							
Fund 11 - Adult Education	(151,919)	(50,000)					
Fund 12 - Child Development		(2,437)		-			
Fund 13 - Cafeteria		(39,191)	(74,960)	(33,558)	(50,285)	(50,864)	(59,611)
Fund 14 - Deferred Maintenance							
Fund 20 - Postemployment B	(19,426)	(19,426)	(19,426)	(19,426)	(19,426)		
Other Sources (Uses) Bus					158,410		
Net Transfers In (Out)	(171,345)	(111,054)	(94,386)	(52,984)	88,699	(50,864)	(59,611)
Ending Fund Balance	3,387,141	3,538,700	3,686,012	5,240,889	5,387,880	4,598,068	4,758,127
Components of Ending Fund Balance							
a Nonspendable - Revolving	5,000	5,000	5,000	5,000	5,000	5,000	5,000
b Restricted (restricted carryov	9,233	359,587	269,777	498,525	91,810	446,664	509,808
c Committed			181,342				
d Assigned							
Prop Tax Reserve (0.50%)				109,018	157,551	124,728	151,589
Basic Aid Reserve				790,340	945,304	1,028,873	909,532
Sick Leave Incentive Reser	60,000	60,000	60,000	40,000	40,000	40,000	40,000
Deferred Maintenance Reserve				2,975,150		819,346	780,097
STRS/PERS Reserve 2020-21					3,221,392	1,000,994	818,276
Carryover Funds to Fund 40						117,024	
e 3% Resv for Econ Uncertain	758,936	769,847	776,171	822,855	926,824	1,015,438	997,886
Unassigned/Unappropriated	2,553,971	2,344,266	2,393,723				
subtotal Unrestricted Reserve	3,372,907	3,174,113	3,229,893	4,737,363	5,291,070	4,146,403	3,697,380
Undesignated Resv Percent	13.3%	12.4%	12.5%	16.7%	17.4%	12.6%	11.1%
Ending Fund Balance	3,387,141	3,538,700	3,686,012	5,240,889	5,387,880	4,598,067	4,212,188

Fund 11 - Adult Education Fund

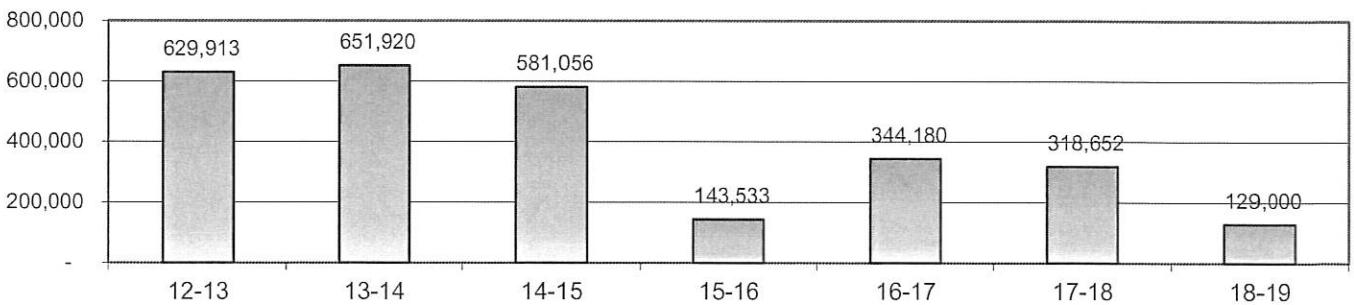
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Actual	Actual	Unaudited Actuals	Adopted Budget
Beginning Fund Balance	(4,597)	-	78,414	34,670	774,914	1,693,433	2,336,590
Revenues:							
Revenue Limit Sources 8000			581,056	143,533	344,180	318,652	129,000
Federal Revenue 8200	38,260	59,928	51,820	56,853	34,558	25,722	24,000
Other State Revenue 8091/4	477,994	601,920		1,174,241	1,354,433	1,883,967	1,137,000
Other Local Revenue 8600	473,064	461,691	441,702	504,988	546,770	520,314	550,000
Total Revenues	989,318	1,123,539	1,074,578	1,879,616	2,279,942	2,748,654	1,840,000
Expenditures:							
Certificated Salaries 1000	644,217	585,490	552,841	527,700	597,180	585,395	577,284
Classified Salaries 2000	238,896	277,685	326,129	318,428	351,803	377,762	424,862
Employee Benefits 3000	180,590	146,062	154,288	189,355	209,514	234,137	192,835
Books and Supplies 4000	39,218	58,372	46,140	51,860	165,189	170,778	310,852
Services & Other Oper: 5000	33,720	27,515	38,924	43,803	37,736	204,408	159,128
Capital Outlay 6000				8,226		533,017	
Other Outgo 7100							
Indirect Costs 7300							
Total Expenditures	1,136,641	1,095,124	1,118,322	1,139,372	1,361,423	2,105,497	1,664,961
Surplus (Deficit)	(147,323)	28,414	(43,744)	740,244	918,518	643,157	175,039
Transfers In - Fund 1 8900	151,919	50,000					
Ending Fund Balance	-	78,414	34,670	774,914	1,693,433	2,336,590	2,511,629

Components of Ending Fund Balance:

a) Nonspendable - Revolv 9711							
b) Restricted - Donations 9740					1,188,902	1,688,778	1,940,777
c) Committed 9750							
d) Assigned 9780					504,531	647,812	570,852
e) Unassigned/Unappropri 9790		78,414	34,670	774,914			
Ending Fund Balance	-	78,414	34,670	774,914	1,693,433	2,336,590	2,511,629

Fund 11 accounts for all the transactions related to the District's Adult Education program. The state has changed the way Adult Ed posts the apportionments, making it difficult to compare across years. Prior to 2008-09, Adult Ed received their apportionment directly from the state. In 2009-10, it became a Transfer-In from the General Fund. Then, in 2011-12, it was not transferred in, but posted from the General Fund into their Other State Revenue line item. In 2015-16, funding is posted directly to Fund 11.

Fund 11 - Transfers In From General Fund



Fund 12 - Child Development Fund

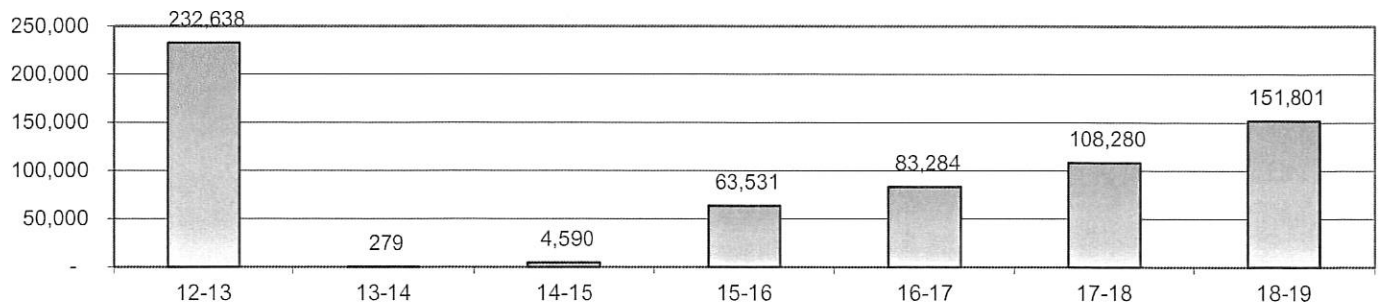
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Actual	Actual	Unaudited Actuals	Adopted Budget
Beginning Fund Balance	145,627	232,638	279	4,590	63,531	83,284	108,280
Revenues:							
Revenue Limit Sources 8000							
Federal Revenue 8100							
State Revenue (Presch 8500	101,722	100,323	57,688	110,772	99,383	91,248	99,000
Local Revenue (BASRF 8600	395,144	358,484	351,578	381,508	418,184	419,342	430,000
Total Revenues	496,865	458,807	409,266	492,280	517,567	510,590	529,000
Expenditures:							
Certificated Salaries 1000	48,131	48,622	47,609	61,308	57,887	59,570	60,171
Classified Salaries 2000	229,282	240,802	244,552	257,864	263,017	279,529	266,506
Employee Benefits 3000	87,526	74,758	80,430	86,244	93,776	99,603	96,130
Books and Supplies 4000	4,978	7,750	8,365	5,327	6,667	11,798	17,000
Services & Other Oper: 5000	943	2,812	2,326	925	50,293	13,422	14,000
Capital Outlay 6000	17,323	297,188			4,503	-	10,000
Other Outgo 7100							
Indirect Costs 7300	21,672	21,672	21,672	21,672	21,672	21,672	21,672
Total Expenditures	409,854	693,604	404,955	433,340	497,814	485,594	485,479
Surplus (Deficit)	87,011	(234,796)	4,311	58,941	19,753	24,997	43,521
Transfers In from Fund 8900		2,437		-			
Ending Fund Balance	232,638	279	4,590	63,531	83,284	108,280	151,801

Components of Ending Fund Balance:

a) Nonspendable - Revolv 9711							
b) Restricted 9740							
c) Committed 9750							
d) Assigned 9780					83,284	108,280	151,801
e) Unassigned-Res for Ec 9789							
Unassigned/Unappropri 9790	232,641	279	4,590	63,531			
Ending Fund Balance	232,641	279	4,590	63,531	83,284	108,280	151,801

Fund 12 accounts for all the transactions related to the State Preschool program and the Before and After School Recreation Program (BASRP). In 2011-12, fees were raised which allowed the Fund to operate at a surplus. In 2013-14, Fund 12 paid for a new portable classroom to be located at Forest Grove Elementary School.

Fund 12 - Ending Fund Balance

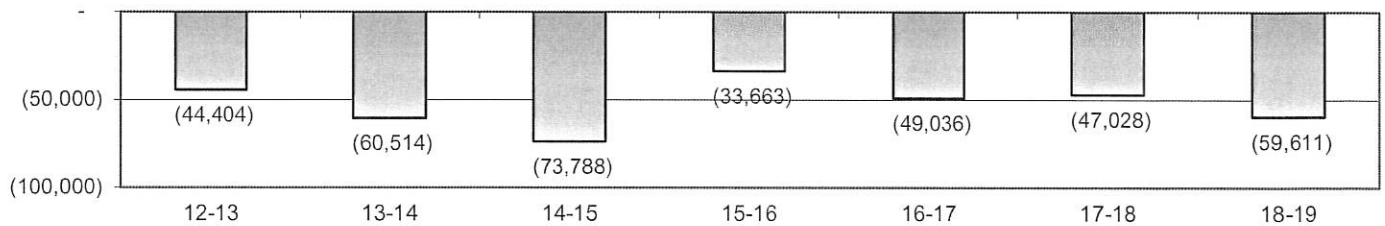


Fund 13 - Cafeteria Fund

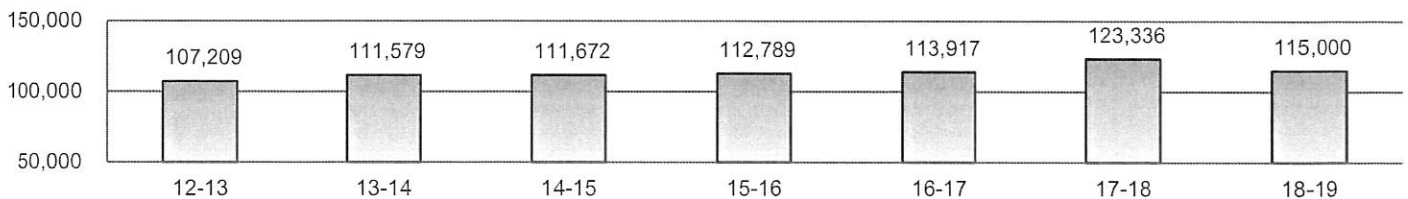
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Actual	Actual	Unaudited Actuals	Adopted Budget
Beginning Fund Balance	73,341	28,936	7,613	8,785	8,680	9,929	13,766
Revenues:							
Revenue Limit Sources 8000							
Federal Revenue 8200	168,653	176,708	175,993	191,656	180,311	182,258	180,000
Other State Revenue 8500	15,136	13,499	14,030	14,314	12,680	16,862	28,326
Other Local Revenue 8600	320,592	320,781	329,385	367,914	393,762	415,716	390,000
Total Revenues	504,382	510,988	519,408	573,884	586,753	614,836	598,326
Expenditures:							
Certificated Salaries 1000							
Classified Salaries 2000	223,631	241,199	255,853	257,521	270,631	290,475	284,138
Employee Benefits 3000	56,386	52,736	57,674	55,952	60,640	71,608	76,249
Supplies 4000	260,782	270,784	265,365	287,097	295,336	287,011	283,325
Services 5000	7,987	6,783	14,304	6,977	9,182	12,770	14,225
Capital Outlay 6000							
Other Outgo 7100							
Total Expenditures	548,786	571,502	593,197	607,547	635,789	661,863	657,937
Surplus (Deficit)	(44,404)	(60,514)	(73,788)	(33,663)	(49,036)	(47,028)	(59,611)
Transfers In - General F 8900		39,191	74,960	33,558	50,285	50,864	59,611
Ending Fund Balance	28,937	7,613	8,785	8,680	9,929	13,766	13,766

Components of Ending Fund Balance:							
a) Nonspendable - Stores 9711	8,271	7,614	6,821	7,613	9,929	8,645	553
b) Restricted 9740	17,501			642		4,568	13,213
c) Committed							
d) Assigned				425		552	
e) Unassigned/Unappropri 9790	3,164	-	1,964				
Ending Fund Balance	28,937	7,614	8,785	8,680	9,929	13,765	13,766

Fund 13 - Surplus (Deficit)



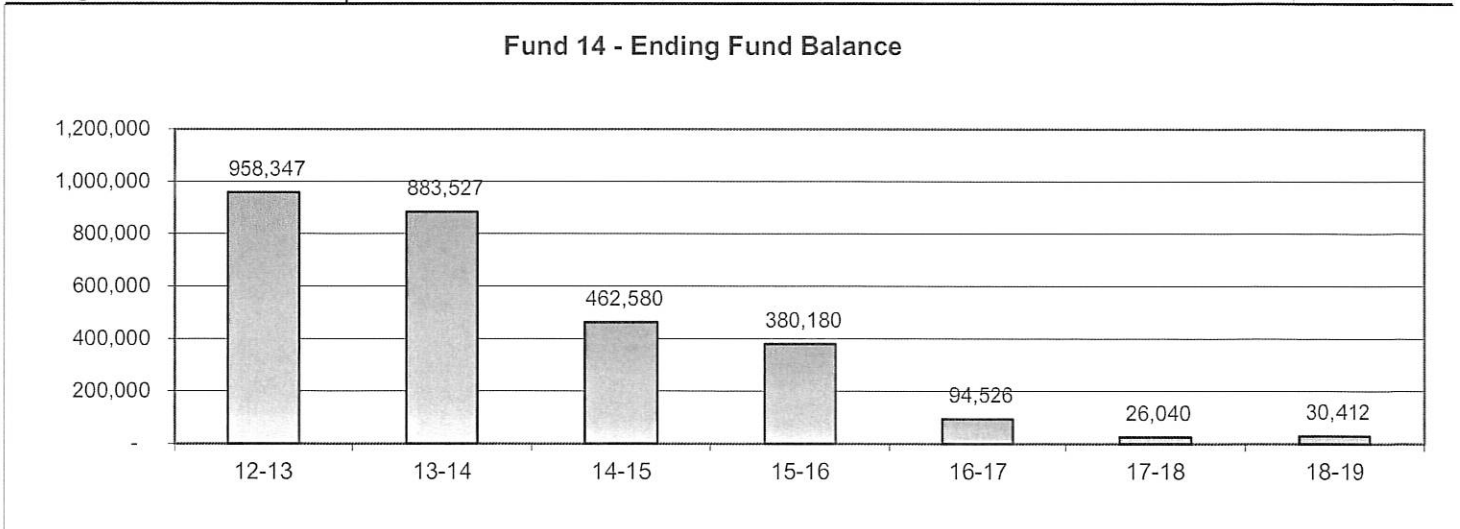
Meals Served



Fund 14 - Deferred Maintenance Fund

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Actual	Actual	Unaudited Actuals	Adopted Budget
Beginning Fund Balance	944,568	958,347	883,527	462,580	380,180	94,526	26,040
Revenues:							
Revenue Limit Sources 8000							
Federal Revenue 8100							
Other State Revenue 8590	94,713	93,372	93,372	93,372	93,372	93,372	93,372
Other Local Revenue 8660	4,957	3,290	3,262	3,372	2,948	402	1,000
Total Revenues	99,670	96,662	96,634	96,744	96,320	93,774	94,372
Expenditures:							
Certificated Salaries 1000							
Classified Salaries 2000							
Employee Benefits 3000							
Supplies 4300	45,067	30,572	50,424	29,421	31,640	6,572	20,000
Services 5800	40,823	140,910	467,157	149,723	350,335	155,688	70,000
Capital Outlay 6000							
Other Outgo 7100							
Indirect Costs 7300							
Total Expenditures	85,891	171,482	517,581	179,144	381,975	162,260	90,000
Surplus (Deficit)	13,779	(74,820)	(420,947)	(82,400)	(285,655)	(68,486)	4,372
Transfers In (Out) - to G 8900							
Ending Fund Balance	958,347	883,527	462,580	380,180	94,526	26,040	30,412

Components of Ending Fund Balance:							
a) Nonspendable - Revolv 9711							
b) Restricted 9740							
c) Committed 9750							
d) Assigned 9780					94,526	26,040	30,412
e) Unassigned-Reserve fc 9789							
Unassigned/Unappropri 9790	958,347	883,527	462,580	380,180			
Ending Fund Balance	958,347	883,527	462,580	380,180	94,526	26,040	30,412



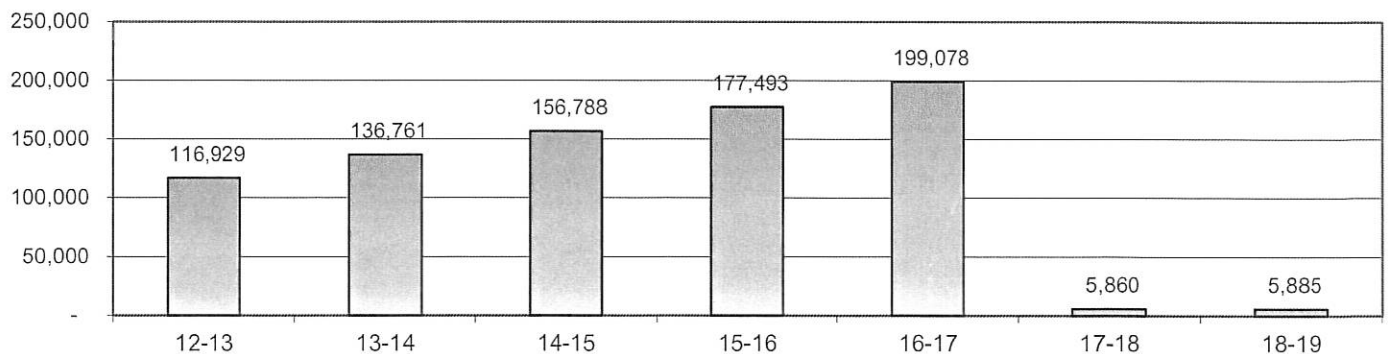
Fund 20 - Postemployment Benefits Fund

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 Unaudited Actuals	2018-19 Adopted Budget
	Actual	Actual	Actual	Actual	Actual		
Beginning Fund Balance	96,985	116,928	136,761	156,788	177,493	199,078	5,860
Revenues:							
Revenue Limit Sources 8000							
Federal Revenue 8100							
Other State Revenue 8300							
Other Local Revenue 8600	518	407	600	1,279	2,160	1,782	25
Total Revenues	518	407	600	1,279	2,160	1,782	25
Expenditures:							
Certificated Salaries 1000							
Classified Salaries 2000							
Employee Benefits 3000							
Supplies 4000							
Services 5000							
Capital Outlay 6000							
Other Outgo 7100							
Indirect Costs 7300							
Total Expenditures	-	-	-	-	-	-	-
Surplus (Deficit)	518	407	600	1,279	2,160	1,782	25
Transfers In (Out) - from 8900	19,426	19,426	19,426	19,426	19,426	(195,000)	
Ending Fund Balance	116,929	136,761	156,788	177,493	199,078	5,860	5,885

Components of Ending Fund Balance:

a) Nonspendable - Revolv 9711							
b) Restricted 9740							
c) Committed 9750							
d) Assigned - Medigap 9780					199,078	5,860	5,885
e) Unassigned-Reserve fc 9789							
Unassigned/Unappropri 9790	116,929	136,761	156,788	177,493			
Ending Fund Balance	116,929	136,761	156,788	177,493	199,078	5,860	5,885

Fund 20 - Ending Fund Balance

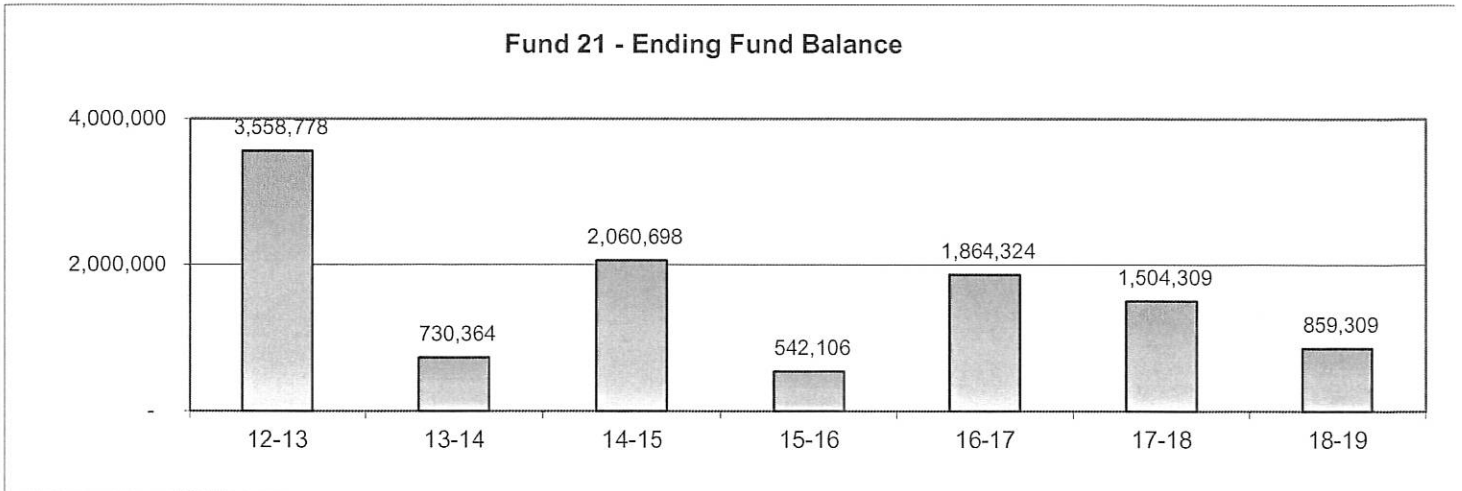


Fund 21 - Building Fund (Education Technology)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Actual	Actual	Unaudited Actuals	Adopted Budget
Beginning Fund Balance	5,512,963	3,558,778	730,364	2,060,698	542,106	1,864,324	1,504,309
Revenues:							
Revenue Limit Sources 8000							
Federal Revenue 8100							
Other State Revenue 8300							
Other Local Revenue 8600	23,886	9,261	2,332,337	11,805	2,076,395	22,929	5,000
Total Revenues	23,886	9,261	2,332,337	11,805	2,076,395	22,929	5,000
Expenditures:							
Certificated Salaries 1000							
Classified Salaries 2000							
Employee Benefits 3000							
Supplies 4400	252,385	101,593		884,678	161,231	254,111	450,000
Services 5800	35,666	31,805	7,200	178,721	134,492	128,833	100,000
Capital Outlay 6000	1,690,021	2,704,276	994,803	466,999	458,454	-	100,000
Other Outgo 7100							
Indirect Costs 7300							
Total Expenditures	1,978,072	2,837,675	1,002,003	1,530,398	754,177	382,944	650,000
Surplus (Deficit)	(1,954,186)	(2,828,413)	1,330,334	(1,518,592)	1,322,218	(360,015)	(645,000)
Transfers In (Out) 8900							
Ending Fund Balance	3,558,778	730,364	2,060,698	542,106	1,864,324	1,504,309	859,309

Components of Ending Fund Balance:							
a) Nonspendable - Revolv 9711							
b) Restricted 9740						1,493,530	848,530
c) Committed 9750							
d) Assigned 9780					1,864,324	10,779	10,779
e) Unassigned-Reserve fc 9789							
Unassigned/Unappropri 9790	3,558,778	730,364	2,060,698	542,107			
Ending Fund Balance	3,558,778	730,364	2,060,698	542,107	1,864,324	1,504,309	859,309

Fund 21 accounts for the revenues and expenditures associated with Measure A and Measure D Bonds.



Fund 40 - Capital Outlay Projects Fund

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Actual	Actual	Unaudited Actuals	Adopted Budget
Beginning Fund Balance	1,298,435	1,177,586	548,627	636,191	571,955	376,097	10,636
Revenues:							
Revenue Limit Sources 8000							
Federal Revenue 8100							
Other State Revenue 8300							
Other Local Revenue 8600	244,036	345,477	229,409	276,678	285,922	904,725	215,000
Total Revenues	244,036	345,477	229,409	276,678	285,922	904,725	215,000
Expenditures:							
Certificated Salaries 1000							
Classified Salaries 2000							
Employee Benefits 3000							
Supplies 4000	66,596	58,424	69,241	117,813	124,197	107,904	655
Services 5000	125,949	51,282	12,945	4,450	91,094	781,825	64,654
Capital Outlay - Equipm 6000	172,341	864,730	59,660	189,215	237,355	374,818	32,654
Other Outgo 7100						200,640	117,037
Indirect Costs 7300				29,435	29,135	-	-
Total Expenditures	364,886	974,435	141,846	340,914	481,781	1,465,187	215,000
Surplus (Deficit)	(120,849)	(628,958)	87,564	(64,236)	(195,858)	(560,462)	-
Transfers In (Out) 8900						195,000	
Ending Fund Balance	1,177,586	548,627	636,191	571,955	376,097	10,636	10,636

Components of Ending Fund Balance:

a) Nonspendable - Revolv 9711							
b) Restricted 9740							
c) Committed 9750							
d) Assigned 9780					376,097	10,636	10,636
e) Unassigned/Unappropr 9790	1,177,586	548,627	636,191	571,955			
Ending Fund Balance	1,177,586	548,627	636,191	571,955	376,097	10,636	10,636

Fund 40 includes revenues collected from David Avenue leases, expenditures authorized by the Board, and maintenance department expenses in excess of the program 6220 allocation. The Board approved \$500,000 to help with the cost of construction of the High School swimming pool. In 2017-18, Fund 40 was used to fund the construction of three portable classrooms at Robert Down, and two portable classrooms at Forest Grove.

