

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

2018-19 Unaudited Actuals

September 5, 2019

7pm

Fund 1 - General Fund								
		5.90%	5.96%	6.57%	6.52%	4.75%	4.00%	3.50%
		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actuals	Actuals	Second Interim	Unaudited Actuals	Adopted Budget	Estimate	Estimate
Beginning Fund Balance - Rest		498,525	724,568	446,664	446,664	330,390	-	-
Beginning Fund Balance - Unrest.		4,742,364	4,663,312	4,151,404	4,151,404	3,192,068	3,582,319	3,508,312
Beginning Fund Balance		5,240,889	5,387,880	4,598,068	4,598,068	3,522,458	3,582,319	3,508,312
Revenues:								
LCFF Sources	8000	25,912,303	27,410,041	29,009,627	29,357,332	30,382,346	31,496,198	32,509,804
Federal Sources	8100	614,403	795,584	679,550	719,971	655,066	659,196	663,357
State Sources	8300	2,354,635	2,245,339	2,479,404	2,700,969	2,095,006	1,916,306	1,916,306
Local Sources	8600	1,612,235	1,583,927	1,432,512	1,721,841	1,425,748	1,425,748	1,425,748
Total Revenues		30,493,576	32,034,891	33,601,093	34,500,113	34,558,166	35,497,448	36,515,215
percent change		2.0%	5.1%	-0.2%	2.7%	2.8%	2.9%	5.7%
Expenditures:								
Certificated Salaries	1000	15,120,421	16,068,126	17,090,953	17,073,639	17,266,287	17,528,928	17,796,512
Classified Salaries	2000	5,478,317	5,892,951	6,605,049	6,579,721	6,613,175	6,729,271	6,845,090
Employee Benefits	3000	5,649,084	6,170,056	6,996,621	7,068,637	7,313,329	7,896,784	8,481,579
Books and Supplies	4000	1,098,576	1,414,682	1,527,577	933,021	1,122,411	1,128,023	1,133,663
Services and Other	5000	2,659,667	3,114,199	2,404,243	2,435,873	2,050,187	2,155,533	2,124,460
Capital Outlay	6000	178,164	74,062	53,785	41,256	-	-	-
Other Outgo	7000	251,056	40,543	18,203	650	132,916	132,916	132,916
Total Expenditures		30,435,285	32,774,619	34,696,432	34,132,796	34,498,305	35,571,455	36,514,220
percent change		7.6%	7.7%	1.6%	-1.6%	-0.6%	2.4%	5.8%
Surplus (Deficit)		58,291	(739,727)	(1,095,339)	367,317	59,861	(74,007)	995
Transfers In (Out)								
Fund 11 - Adult Education								
Fund 12 - Child Development								
Fund 13 - Cafeteria		(50,285)	(50,864)	(67,309)	(58,105)	(75,880)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance								
Fund 20 - Postemployment Ben.		(19,426)						
Other Sources (Uses) Bus/FD 40		158,410		(117,024)	(117,024)	-	-	-
Net Transfers In (Out)		88,699	(50,864)	(184,333)	(269,019)	(75,880)	(75,880)	(75,880)
Ending Fund Balance		5,387,880	4,597,288	3,318,396	4,696,366	3,582,319	3,508,312	3,509,307
Components of Ending Fund Balance								
a Nonspendable - Revolving Cash		5,000	5,000	5,000	5,000	5,000	5,000	5,000
b Restricted (restricted carryover)		91,810	446,664	164,641	526,947	348,892	65,640	65,640
c Committed / Prepaid Exp.					3,220			
d Assigned								
Prop Tax Reserve (0.50%)		157,551	124,728	133,416	132,866	139,232	144,801	149,869
Basic Aid Reserve		945,304	1,028,873	701,699	1,032,054	601,190	734,470	668,508
Sick Leave Incentive Reserve		40,000	40,000	40,000	70,000	40,000	40,000	40,000
Deferred Maintenance Reserve			819,346	518,304	539,351	689,966	711,429	730,284
STRS/PERS Reserve 2020-21		3,221,392	1,000,994	708,912	1,057,412	723,090	737,552	752,303
C/o to FD 40; ACSA & Donations			117,024		297,461			
e 3% Resv for Econ Uncertainties		926,824	1,015,438	1,046,423	1,032,054	1,034,949	1,069,420	1,097,703
Unassigned/Unappropriated								
subtotal Unrestricted Reserves		5,291,070	4,146,403	3,148,754	4,161,199	3,228,427	3,437,672	3,438,667
Undesignated Resv Percent		17.4%	12.6%	9.0%	12.1%	9.3%	9.6%	9.4%
Ending Fund Balance		5,387,880	4,598,067	3,318,395	4,696,366	3,582,319	3,508,312	3,509,307

Variance analysis between 2018-19 Second Interim and Unaudited Actuals:

	2018-19 Second Interim	2018-19 Unaudited Actuals
Surplus (Deficit)	\$ (1,095,339)	\$ 367,317
		\$ 1,462,656
Transfers In (Out)		
Fund 11 - Adult Education		\$ (93,891)
Fund 13 - Cafeteria	\$ (67,309)	\$ (58,105)
Other Sources (Uses) - FD 40	\$ (117,024)	\$ (117,024)
Net Transfers In (Out)	\$ (184,333)	\$ (269,020)
		\$ (84,687)
Total Variance		\$ 1,377,969
Factors:		
- Restricted Carryover funds - revenues received in 2018-19 but have not been spent yet e.g. Mental Health; Medical Billing; Lottery; SELPA transfers, Carmel USD billing		\$ 335,988
- Donations received in 18-19 but have not been spent yet		\$ 267,860
- ACSA carryover funds, budgeted but have not been spent down		\$ 29,601
- Adult Education - one-time funds:		
= Fees based programs - no transfer from General Fund and Parents Place removed from District's obligation to the Block Grant		\$ 603,481
= Indirect cost assessed on Adult Ed		\$ 110,000
- Various miscellaneous		\$ 31,040

Fund 11 - Adult Education Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actuals	Actuals	Second Interim	U. Actuals	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		774,914	1,693,433	2,336,590	2,336,590	1,477,887	1,343,317	1,232,849
Revenues:								
Revenue Limit Sources	8000	344,180	318,652	365,971	-	234,887	234,887	234,887
Federal Revenue	8200	34,558	25,722	26,252	35,628	36,122	36,122	36,122
Other State Revenue	8091/8590	1,354,433	1,883,967	1,486,502	1,387,498	1,459,657	1,459,657	1,459,657
Other Local Revenue	8600	546,770	520,314	409,473	632,818	145,000	145,500	145,500
Total Revenues		2,279,942	2,748,654	2,288,198	2,055,943	1,875,666	1,876,166	1,876,166
Expenditures:								
Certificated Salaries	1000	597,180	585,395	590,361	599,032	625,729	635,553	645,531
Classified Salaries	2000	351,803	377,762	617,675	642,999	757,793	769,690	781,774
Employee Benefits	3000	209,514	234,137	273,411	328,805	302,698	329,391	334,762
Books and Supplies	4000	165,189	170,778	479,063	259,354	169,225	170,000	170,000
Services & Other Oper	5000	37,736	204,408	198,169	86,482	81,891	82,000	82,000
Capital Outlay	6000		533,017	460,681	453,868			
Other Outgo	7100							
Indirect Costs	7350			110,000	110,000	72,900		
Total Expenditures		1,361,423	2,105,497	2,729,360	2,480,540	2,010,236	1,986,634	2,014,068
Surplus (Deficit)		918,518	643,157	(441,162)	(424,597)	(134,570)	(110,468)	(137,902)
Transfers In - Fund 1	8900				93,891			
Ending Fund Balance		1,693,433	2,336,590	1,895,429	2,005,884	1,343,317	1,232,849	1,094,947
Components of Ending Fund Balance:								
a) Nonspendable - Revolv	9711							
b) Restricted - Donations	9740	1,188,902	1,688,778	1,302,992	996,295	610,530	500,062	362,160
c) Committed	9750							
d) Assigned	9780	504,531	647,812	592,437	1,009,589	732,787	732,787	732,787
e) Unassigned/Unappropri	9790							
Ending Fund Balance		1,693,433	2,336,590	1,895,429	2,005,884	1,343,317	1,232,849	1,094,947

Fund 12 - Child Development Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actuals	Actuals	Second Interim	U. Actuals	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		63,531	83,284	108,280	108,280	129,082	130,163	116,877
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8100							
State Revenue (Presch	8500	99,383	91,248	122,038	124,217	119,018	120,000	120,000
Local Revenue (BASRI	8600	418,184	419,342	430,000	353,160	408,000	408,000	408,000
Total Revenues		517,567	510,590	552,038	477,377	527,018	528,000	528,000
Expenditures:								
Certificated Salaries	1000	57,887	59,570	63,863	65,542	64,163	65,170	66,194
Classified Salaries	2000	263,017	279,529	280,725	319,384	295,330	300,794	306,358
Employee Benefits	3000	93,776	99,603	112,471	121,028	121,894	130,482	133,521
Books and Supplies	4000	6,667	11,798	20,000	9,136	9,810	9,800	9,800
Services & Other Oper	5000	50,293	13,422	15,000	3,505	10,200	10,500	10,500
Capital Outlay	6000	4,503	-	14,637	4,637	-	-	-
Other Outgo	7100							
Indirect Costs	7300	21,672	21,672	24,540	24,540	24,540	24,540	24,540
Total Expenditures		497,814	485,594	531,236	547,773	525,937	541,286	550,913
Surplus (Deficit)		19,753	24,997	20,802	(70,395)	1,081	(13,286)	(22,913)
Transfers In from Fund	8900							
Ending Fund Balance		83,284	108,280	129,082	37,885	130,163	116,877	93,964
Components of Ending Fund Balance:								
a) Nonspendable - Revolv	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned	9780	83,284	108,280	129,082	37,885	130,163	116,877	93,964
e) Unassigned-Res for Ec	9789							
Unassigned/Unappropri	9790							
Ending Fund Balance		83,284	108,280	129,082	37,885	130,163	116,877	93,964

Fund 13 - Cafeteria Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actuals	Actuals	Second Interim	U. Actuals	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		8,680	9,929	13,765	13,765	13,765	13,865	6,693
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8200	180,311	182,258	180,000	178,292	180,000	180,000	180,000
Other State Revenue	8500	12,680	16,862	28,326	12,282	11,600	11,600	11,600
Other Local Revenue	8600	393,762	415,716	390,000	429,035	395,000	400,000	400,000
Total Revenues		586,753	614,836	598,326	619,608	586,600	591,600	591,600
Expenditures:								
Certificated Salaries	1000							
Classified Salaries	2000	270,631	290,475	285,055	301,683	277,270	282,399	287,624
Employee Benefits	3000	60,640	71,608	91,081	81,293	88,835	96,378	99,542
Supplies	4000	295,336	287,011	283,101	282,802	284,000	283,600	283,600
Services	5000	9,182	12,770	14,449	13,921	12,275	12,275	12,275
Capital Outlay	6000							
Other Outgo	7100							
Total Expenditures		635,789	661,863	673,686	679,700	662,380	674,652	683,041
Surplus (Deficit)		(49,036)	(47,028)	(75,360)	(60,092)	(75,780)	(83,052)	(91,441)
Transfers In - General	8900	50,285	50,864	67,309	58,105	75,880	75,880	75,880
Ending Fund Balance		9,929	13,766	5,714	11,778	13,865	6,693	(8,868)
Components of Ending Fund Balance:								
a) Nonspendable - Stores	9711	9,929	8,645		11,226			
b) Restricted	9740		4,568	5,162	-	13,865	6,693	(8,868)
c) Committed								
d) Assigned - cash in drawer			552	552	552			
e) Unassigned/Unappropriated	9790							
Ending Fund Balance		9,929	13,765	5,714	11,778	13,865	6,693	(8,868)

Fund 14 - Deferred Maintenance Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actuals	Actuals	Second Interim	U. Actuals	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		380,180	94,526	26,040	26,040	4,733	69,105	118,105
Revenues:								
Revenue Limit Sources	8000				93,372	93,372	93,000	93,000
Federal Revenue	8100							
Other State Revenue	8590	93,372	93,372	93,372		-	-	-
Other Local Revenue	8660	2,948	402	300	(272)	1,000	1,000	1,000
Total Revenues		96,320	93,774	93,672	93,100	94,372	94,000	94,000
Expenditures:								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4300	31,640	6,572	-		-	-	-
Services	5800	350,335	155,688	114,979	113,569	30,000	45,000	45,000
Capital Outlay	6000							
Other Outgo	7100							
Indirect Costs	7300							
Total Expenditures		381,975	162,260	114,979	113,569	30,000	45,000	45,000
Surplus (Deficit)		(285,655)	(68,486)	(21,307)	(20,469)	64,372	49,000	49,000
Transfers In (Out) - to G	8900							
Ending Fund Balance		94,526	26,040	4,733	5,571	69,105	118,105	167,105
Components of Ending Fund Balance:								
a) Nonspendable - Revolv	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned	9780	94,526	26,040	4,733	5,571	69,105	118,105	167,105
e) Unassigned-Reserve for	9789							
Unassigned/Unappropri	9790							
Ending Fund Balance		94,526	26,040	4,733	5,571	69,105	118,105	167,105

Fund 20 - Postemployment Benefits Fund

		2016-17	2017-18	2018-19 Second Interim	2018-19 U. Actuals	2019-20 Adopted Budget	2020-21 Estimate	2021-22 Estimate
		Actuals	Actuals					
Beginning Fund Balance		177,493	199,078	5,860	5,860	5,885	5,910	5,935
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8300							
Other Local Revenue	8600	2,160	1,782	25	174	25	25	25
Total Revenues		2,160	1,782	25	174	25	25	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)		2,160	1,782	25	174	25	25	25
Transfers In (Out) - from	8900	19,426	(195,000)					
Ending Fund Balance		199,078	5,860	5,885	6,034	5,910	5,935	5,960
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	6,034	5,910	5,935	5,960
e) Unassigned-Reserve fo	9789							
Unassigned/Unappropri	9790							
Ending Fund Balance		199,078	5,860	5,885	6,034	5,910	5,935	5,960

Fund 21 - Building Fund (Education Technology)

		2016-17	2017-18	2018-19 Second Interim	2018-19 U. Actuals	2019-20 Adopted Budget	2020-21 Estimate	2021-22 Estimate
		Actuals	Actuals					
Beginning Fund Balance		542,106	1,864,324	1,504,309	1,504,309	655,779	10,779	1,415,779
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8300							
Other Local Revenue	8600	2,076,395	22,929	6,394	28,524	5,000	2,005,000	5,000
Total Revenues		2,076,395	22,929	6,394	28,524	5,000	2,005,000	5,000
Expenditures:								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4000	161,231	254,111	645,773	383,315	450,000	400,000	400,000
Services	5000	134,492	128,833	176,373	177,836	100,000	100,000	100,000
Capital Outlay	6000	458,454	-	100,000	20,527	100,000	100,000	100,000
Other Outgo	7100							
Indirect Costs	7300							
Total Expenditures		754,177	382,944	922,146	581,677	650,000	600,000	600,000
Surplus (Deficit)		1,322,218	(360,015)	(915,752)	(553,154)	(645,000)	1,405,000	(595,000)
Transfers In (Out)	8900							
Ending Fund Balance		1,864,324	1,504,309	588,557	951,155	10,779	1,415,779	820,779
Components of Ending Fund Balance:								
a) Nonspendable - Revolv	9711							
b) Restricted	9740		1,493,530	577,778	912,112			
c) Committed	9750							
d) Assigned	9780	1,864,324	10,779	10,779	39,044	10,779	1,415,779	820,779
e) Unassigned-Reserve fo	9789							
Unassigned/Unappropri	9790							
Ending Fund Balance		1,864,324	1,504,309	588,557	951,155	10,779	1,415,779	820,779

Fund 40 - Capital Outlay Projects Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actuals	Actuals	Second Interim	U. Actuals	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		571,955	376,097	10,636	10,636	118,121	176,991	232,424
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8300							
Other Local Revenue	8600	285,922	904,725	220,770	663,611	218,770	225,333	232,093
Total Revenues		285,922	904,725	220,770	663,611	218,770	225,333	232,093
Expenditures:								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4000	124,197	107,904	45,655		-	10,000	10,000
Services	5000	91,094	781,825	18,300	449,936	30,000	30,000	30,000
Capital Outlay - Equipm	6000	237,355	374,818	3,882	3,882			
Other Outgo	7100		200,640	200,640	200,640	129,900	129,900	129,900
Indirect Costs	7300	29,135	-	-		-	-	-
Total Expenditures		481,781	1,465,187	268,477	654,458	159,900	169,900	169,900
Surplus (Deficit)		(195,858)	(560,462)	(47,707)	9,154	58,870	55,433	62,193
Transfers In (Out)	8900		195,000	117,024	117,024			
Ending Fund Balance		376,097	10,636	79,952	136,813	176,991	232,424	294,617
Components of Ending Fund Balance:								
a) Nonspendable - Revolv	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned	9780	376,097	10,636	79,952	136,813	176,991	232,424	294,617
e) Unassigned/Unappropri	9790							
Ending Fund Balance		376,097	10,636	79,952	136,813	176,991	232,424	294,617

Set up \$403k
accrual to pay
ATI

How to trace cost items in the Budget?

11

- Combined/Total General Fund

- Unrestricted and **Restricted** General Fund

- **Restricted** General Fund – by Resource

- Various Resource codes

- 01-8150-0-0000-8110-5600-00-001-6220-0720

Example, page 50 of the Board packet

- Detailed by vendors and purchase orders

Pacific Grove Unified School District

Fund 1 - General Fund

			2019-20	2019-20	2019-20
			Unrestricted	Restricted	Total
Beginning Fund Balance			3,192,068	330,390	3,522,458
Revenues:					
LCFF Sources	8000		30,382,346	-	30,382,346
Federal Sources	8100		50,000	605,066	655,066
State Sources	8300		389,586	1,705,420	2,095,006
Local Sources	8600		259,046	1,166,702	1,425,748
Total Revenues			31,080,978	3,477,188	34,558,166
Expenditures:					
Certificated Salaries	1000		14,294,948	2,971,339	17,266,287
Classified Salaries	2000		4,539,412	2,073,763	6,613,175
Employee Benefits	3000		4,701,182	2,612,147	7,313,329
Books and Supplies	4000		618,520	503,891	1,122,411
Services and Other	5000		1,754,700	295,487	2,050,187
Capital Outlay	6000		-	-	-
Other Outgo	7000		(211,891)	268,926	57,035
Total Expenditures			25,696,871	8,725,553	34,422,424
Surplus (Deficit)			5,384,107	(5,248,365)	135,742
OTHER FINANCING SOURCES/USES					
1) Transfers In (Out)					
Fund 11 - Adult Education					-
Fund 13 - Cafeteria			75,880	-	75,880
Fund 14 - Deferred Maintenance					-
2) Other Sources/Uses					
a) Sources					
b) Uses					
3) Contributions			(5,266,866)	5,266,866	-
Net Increase (Decrease) in Fund Balance			41,361	18,501	59,862
Ending Fund Balance			3,233,429	348,891	3,582,320

2019-20 BUDGET - RESTRICTED																
	Main Object Codes	Sub Objects	RS 3010 Title I	RS 3310 Special Ed	RS 3550 Vocational Programs	RS 4035 NCLB Title II, Part A	RS 4127 ESSA, Title IV	RS 5640 Medical-Cal Billing	RS 6300 Lottery - Instruct. Mat'I	RS 6387 CTE Incent Grant	RS 6500 Special Ed - AB 602	RS 6512 Spec Ed - Mental Health	RS 7690 STRS OnBehalf	RS 8150 Ongoing & Major Maint./RRM		TOTAL
Revenues:																
LCFF Sources	8000															
Federal Sources	8100		\$ 126,137	\$ 384,195	\$ 21,725	\$ 31,791	\$ 10,000	\$ 31,218								\$ 605,066
State Sources	8300								\$ 129,546	\$ 178,700		\$ 38,671	\$ 1,358,503			\$ 1,705,420
Local Sources	8600										\$ 330,221					\$ 330,221
Transfer fr. SELPA	8700										\$ 836,481					\$ 836,481
Subtotal			\$ 126,137	\$ 384,195	\$ 21,725	\$ 31,791	\$ 10,000	\$ 31,218	\$ 129,546	\$ 178,700	\$ 1,166,702	\$ 38,671	\$ 1,358,503	\$ -		\$ 3,477,188
Contributions from GF	8900		\$ 21,083	\$ 117,679		\$ 70,081					\$ 4,114,927			\$ 943,096		\$ 5,266,866
Total Revenues			\$ 147,220	\$ 501,874	\$ 21,725	\$ 101,872	\$ 10,000	\$ 31,218	\$ 129,546	\$ 178,700	\$ 5,281,629	\$ 38,671	\$ 1,358,503	\$ 943,096		\$ 8,744,054
Expenditures:																
Certificated Salaries	1000															
Teachers' Salaries		1100	\$ 121,764								\$ 1,870,769					\$ 1,992,533
Cert. Pupil Support Sal.		1200									\$ 742,119					\$ 742,119
Supervisors/Admin		1300				\$ 83,479					\$ 153,208					\$ 236,687
Classified Salaries	2000															\$ -
Instructional aides		2100		\$ 366,358							\$ 917,135					\$ 1,283,493
Classified Support		2200									\$ 74,639			\$ 490,579		\$ 565,218
Clerical & Office		2400									\$ 51,696					\$ 51,696
Other Classified		2900									\$ 173,356					\$ 173,356
Employee Benefits	3000															\$ -
STRS		3100	\$ 19,624	\$ 5,364		\$ 14,002					\$ 396,347		\$ 1,358,503	\$ 2,040		\$ 1,795,880
PERS		3200	\$ -	\$ 67,471							\$ 243,964			\$ 100,278		\$ 411,713
OASDI		3300	\$ 1,584	\$ 25,051		\$ 1,057					\$ 136,116			\$ 34,363		\$ 198,171
H & W		3400	\$ 2,223	\$ 8,557		\$ 180					\$ 83,982			\$ 24,907		\$ 119,849
SUI		3500	\$ 63	\$ 186		\$ 42					\$ 1,999			\$ 247		\$ 2,537
W/comp		3600	\$ 1,962	\$ 5,900		\$ 1,344					\$ 63,671			\$ 7,916		\$ 80,793
Other Benefits		3900				\$ 693					\$ 1,305			\$ 1,206		\$ 3,204
Books and Supplies	4000															\$ -
Approved Textbooks		4100							\$ 104,993							\$ 104,993
Materials & Supplies		4300			\$ 7,832		\$ 10,000	\$ 14,054		\$ 165,387	\$ 33,783			\$ 156,000		\$ 387,056
Noncapitalized Eqmt		4400			\$ 1,842									\$ 10,000		\$ 11,842
Services and Other Oper.	5000															\$ -
Travel & Conferences		5200			\$ 799			\$ 15,000			\$ 29,500					\$ 45,299
Rental, Leases & repairs		5600												\$ 44,000		\$ 44,000
Professional/consulting		5800			\$ 10,217						\$ 85,300	\$ 38,671		\$ 70,000		\$ 204,188
Communications		5900									\$ 440			\$ 1,560		\$ 2,000
Capital Outlay	6000															\$ -
Other Outgo/indirect	7000			\$ 22,987	\$ 1,035	\$ 1,075		\$ 2,164		\$ 13,313	\$ 228,352					\$ 268,926
Total Expenditures			\$ 147,220	\$ 501,874	\$ 21,725	\$ 101,872	\$ 10,000	\$ 31,218	\$ 104,993	\$ 178,700	\$ 5,287,681	\$ 38,671	\$ 1,358,503	\$ 943,096		\$ 8,725,553

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Action/Discussion Item E

27 66134 000000
Form 01

			2018-19 Unaudited Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	29,357,331.50	0.00	29,357,331.50	30,382,346.00	0.00	30,382,346.00	3.5%
2) Federal Revenue		8100-8299	68,000.34	831,971.08	719,971.42	50,000.00	605,066.00	655,066.00	-8.0%
3) Other State Revenue		8300-8599	808,650.81	1,892,318.54	2,700,969.35	389,588.00	1,705,420.00	2,095,008.00	-22.4%
4) Other Local Revenue		8600-8799	482,845.57	1,238,955.21	1,721,840.78	259,046.00	1,166,702.00	1,425,748.00	-17.2%
5) TOTAL REVENUES			30,736,828.22	3,763,264.83	34,500,113.05	31,080,978.00	3,477,188.00	34,558,166.00	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,974,586.80	3,098,082.32	17,073,638.92	14,294,948.00	2,971,339.00	17,266,287.00	1.1%
2) Classified Salaries		2000-2999	4,445,973.58	2,133,747.46	6,579,721.04	4,539,412.00	2,073,763.00	6,613,175.00	0.5%
3) Employee Benefits		3000-3999	4,388,445.34	2,670,191.78	7,058,637.12	4,701,182.00	2,612,147.00	7,313,329.00	3.5%
4) Books and Supplies		4000-4999	501,589.77	431,030.99	933,020.76	618,520.00	503,891.00	1,122,411.00	20.3%
5) Services and Other Operating Expenditures		5000-5999	2,033,782.11	402,090.39	2,435,872.50	1,754,700.00	295,487.00	2,050,187.00	-15.8%
6) Capital Outlay		6000-6999	38,475.62	4,780.65	43,256.27	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	135,189.73	135,189.73	16,476.00	138,000.00	154,476.00	14.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(240,216.40)	105,878.40	(134,340.00)	(228,366.00)	130,926.00	(97,440.00)	-27.8%
9) TOTAL EXPENDITURES			25,161,008.52	8,961,789.72	34,132,796.24	25,696,672.00	8,725,563.00	34,422,425.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,585,821.70	(5,218,504.89)	367,316.81	5,384,106.00	(5,248,365.00)	135,741.00	-83.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7500-7529	269,019.19	0.00	269,019.19	75,880.00	0.00	75,880.00	-71.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,298,787.71)	5,298,787.71	0.00	(5,298,866.00)	5,298,866.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,537,806.90)	5,298,787.71	(239,019.19)	(5,342,746.00)	5,298,866.00	(76,880.00)	-71.8%