

**PLEASANTON UNIFIED SCHOOL DISTRICT
GENERAL FUND SUMMARY**

FINANCIAL SUMMARY		2003-04 Unaudited Actual				2004-05 Working Budget		
		Unrestricted	Restricted	Total	Unrestricted % Increase	Unrestricted	Restricted	Total
REVENUES								
Revenue Limit Sources	8010-8099	73,446,383	2,055,115	75,501,498	1.3%	76,633,508	1,932,954	78,566,462
Federal Revenues	8100-8299	240	6,948,693	6,948,933	n/a	0	8,032,870	8,032,870
Other State Revenues	8300-8599	6,355,554	17,940,907	24,296,461	-8.4%	6,560,636	19,602,350	26,162,986
Other Local Revenues	8600-8799	2,645,289	6,307,254	8,952,543	-15.6%	2,324,861	6,676,269	9,001,130
TOTAL, REVENUES		82,447,466	33,251,969	115,699,435	-0.2%	85,519,005	36,244,443	121,763,448
EXPENDITURES								
Certificated Salaries	1000-1999	50,931,568	7,908,821	58,840,389	2.9%	52,202,111	8,759,114	60,961,225
Classified Salaries	2000-2999	8,628,804	4,458,683	13,087,487	-1.2%	8,757,055	4,502,937	13,259,992
Employee Benefits	3000-3999	9,181,834	2,618,081	11,799,915	4.7%	9,695,368	2,862,081	12,557,449
Books and Supplies	4000-4999	2,647,242	1,680,454	4,327,696	38.0%	2,786,587	2,716,642	5,503,229
Services, Other Operating Expenses	5000-5999	6,875,537	4,791,355	11,666,892	14.2%	5,929,487	5,034,890	10,964,377
Capital Outlay	6000-6599	40,323	0	40,323	-20.0%	382,813	39,903	422,716
Other Outgo	7100-7199	53,237	1,250,156	1,303,393	37.4%	51,800	1,893,090	1,944,890
Transfers of Pass-Through Revenues	7200-7299	0	17,582,735	17,582,735	n/a	0	18,776,270	18,776,270
Debt Service	7400-7499	161,594	0	161,594	-40.6%	164,900	90,485	255,385
Direct Support/Indirect Costs	7300-7399	-510,008	329,920	-180,088	25.7%	-567,907	377,668	-190,239
TOTAL, EXPENDITURES		78,010,131	40,620,205	118,630,336	4.2%	79,402,214	45,053,080	124,455,294
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		4,437,335	-7,368,236	-2,930,901	-42.5%	6,116,791	-8,808,637	-2,691,846
OTHER FINANCING SOURCES/USES								
Interfund Transfers In	8910-8929	1,389,093	0	1,389,093	25.5%	780,624	0	780,624
Interfund Transfers Out	7610-7629	167,556	140,000	307,556	-87.4%	281,923	406,486	688,409
Other Sources	8930-8979	0	0	0	n/a	1,198,101	0	1,198,101
Other Uses	7630-7699	0	0	0	n/a	0	0	0
Contributions to Restricted Programs	8980-8999	-7,119,497	7,119,497	0	-2.4%	-8,860,915	8,860,915	0
TOTAL, OTHER FINANCING SOURCES/USES		-5,897,960	6,979,497	1,081,537	-21.5%	-7,164,113	8,454,429	1,290,316
NET INCREASE (DECREASE) IN FUND BALANCE		-1,460,625	-388,739	-1,849,364	-829.9%	-1,047,322	-354,208	-1,401,530
FUND BALANCE, RESERVES								
Beginning Balance, Unaudited	9791	2,758,900	820,243	3,579,143	7.8%	1,298,275	431,504	1,729,779
Audit Adjustments & Restatements	9792-9793	0	0	0	n/a	0	0	0
ENDING BALANCE		1,298,275	431,504	1,729,779	-52.9%	250,953	77,296	328,249
Components of Ending Fund Balance								
RCF, Stores & Prepaid Exp.	9611-9630	208,971	0	208,971	22.2%	180,000	0	180,000
Legally Restricted Balances	9640	0	431,504	431,504	n/a	0	77,296	77,296
Designated for Econ. Uncertainties	9710	0	0	0	n/a	0	0	0
Designated for Carryovers	9720-9789	1,067,689	0	1,067,689	-28.9%	0	0	0
Other Designations	9720-9789	0	0	0	n/a	0	0	0
Undesignated/Unappropriated	9790	21,615	0	21,615	-97.7%	70,953	0	70,953
Memo Reserves in Other Funds		5,397,164	0	5,397,164	-11.5%	5,155,166	0	5,155,166
Reserve Percentage		5.35%	0.00%	5.35%		4.91%	0.00%	4.91%
ENROLLMENT / ADA								
K-12 Enrollment				14,039	2.3%			14,207
K-12 Revenue Limit ADA				13,625	2.4%			13,795
Summer School / Remedial Hours				188,570	48.3%			150,691
ANOMALIES		\$969,000 expenditure reductions in addition to the continuation of 2002-03 expenditure reductions. \$617,866 Reading Program moved to unrestricted, eliminating prior years' contribution to restricted.				\$1,198,101 Other Source is lease proceeds provide for energy retrofit expenditures. \$580,000 special education interdistrict bill moved from Services to Other Outgo.		

**PLEASANTON UNIFIED SCHOOL DISTRICT
GENERAL FUND SUMMARY**

FINANCIAL SUMMARY		2004-05 Estimated Actual					2005-06 Ado		
		Unrestricted % Increase	Unrestricted	Restricted	Total	Unrestricted % Increase	Unrestricted	Restricted	
REVENUES									
Revenue Limit Sources	8010-8099	4.3%	76,753,970	1,932,954	78,686,924	4.5%	80,675,819	2,151,452	
Federal Revenues	8100-8299	n/a	0	8,053,906	8,053,906	n/a	0	7,987,205	
Other State Revenues	8300-8599	3.2%	6,632,048	19,570,650	26,202,698	4.4%	6,531,912	19,412,693	
Other Local Revenues	8600-8799	-12.1%	1,728,217	6,673,069	8,401,286	-34.7%	1,249,151	6,833,941	
TOTAL, REVENUES		3.7%	85,114,235	36,230,579	121,344,814	3.2%	88,456,882	36,385,291	
EXPENDITURES									
Certificated Salaries	1000-1999	2.5%	52,078,494	8,703,533	60,782,027	2.3%	51,615,054	8,565,208	
Classified Salaries	2000-2999	1.5%	8,539,909	4,514,987	13,054,896	-1.0%	8,553,079	4,592,403	
Employee Benefits	3000-3999	5.6%	9,655,686	2,900,968	12,556,654	5.2%	10,645,275	3,084,391	
Books and Supplies	4000-4999	5.3%	2,553,871	2,702,296	5,256,167	-3.5%	1,372,304	1,966,846	
Services, Other Operating Expenses	5000-5999	-13.8%	5,950,595	5,063,603	11,014,198	-13.5%	6,632,912	3,954,733	
Capital Outlay	6000-6599	849.4%	397,459	41,903	439,362	885.7%	24,500	63,678	
Other Outgo	7100-7199	-2.7%	51,800	1,893,090	1,944,890	-2.7%	47,200	1,895,749	
Transfers of Pass-Through Revenues	7200-7299	n/a	0	18,776,270	18,776,270	n/a	0	18,967,300	
Debt Service	7400-7499	2.0%	151,000	90,485	241,485	-6.6%	142,758	151,914	
Direct Support/Indirect Costs	7300-7399	11.4%	-568,996	378,757	-190,239	11.6%	-498,808	291,447	
TOTAL, EXPENDITURES		1.8%	78,809,818	45,065,892	123,875,710	1.0%	78,534,274	43,533,669	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		37.8%	6,304,417	-8,835,313	-2,530,896	42.1%	9,922,608	-7,148,378	
OTHER FINANCING SOURCES/USES									
Interfund Transfers In	8910-8929	-43.8%	800,224	0	800,224	-42.4%	588,350	0	
Interfund Transfers Out	7610-7629	68.3%	303,931	406,486	710,417	81.4%	552,594	556,000	
Other Sources	8930-8979	n/a	1,198,101	0	1,198,101	n/a	0	0	
Other Uses	7630-7699	n/a	0	0	0	n/a	0	0	
Contributions to Restricted Programs	8980-8999	24.5%	-8,810,296	8,810,296	0	23.7%	-7,704,378	7,704,378	
TOTAL, OTHER FINANCING SOURCES/USES		21.5%	-7,115,902	8,403,810	1,287,908	20.7%	-7,668,622	7,148,378	
NET INCREASE (DECREASE) IN FUND BALANCE		-28.3%	-811,485	-431,503	-1,242,988	-44.4%	2,253,986	0	
FUND BALANCE, RESERVES									
Beginning Balance, Unaudited	9791	-52.9%	1,298,275	431,504	1,729,779	-52.9%	486,790	0	
Audit Adjustments & Restatements	9792-9793	n/a	0	0	0	n/a	0	0	
ENDING BALANCE		-80.7%	486,790	1	486,791	-62.5%	2,740,776	0	
Components of Ending Fund Balance									
RCF, Stores & Prepaid Exp.	9611-9630	-13.9%	180,000	0	180,000	-13.9%	180,000	0	
Legally Restricted Balances	9640	n/a	0	0	0	n/a	0	0	
Designated for Econ. Uncertainties	9710	n/a	0	0	0	n/a	0	0	
Designated for Carryovers	9720-9789	n/a	0	0	0	n/a	0	0	
Other Designations	9720-9789	n/a	0	0	0	n/a	0	0	
Undesignated/Unappropriated	9790	228.3%	306,790	1	306,791	1319.3%	2,560,776	0	
Memo Reserves in Other Funds		-4.5%	5,152,164	0	5,152,164	-4.5%	5,397,164	0	
Reserve Percentage			5.16%	0.00%	5.16%		7.64%	0.00%	
ENROLLMENT / ADA									
K-12 Enrollment		1.2%			14,207	1.2%			
K-12 Revenue Limit ADA		1.2%			13,790	1.2%			
Summer School / Remedial Hours		-20.1%			173,000	-8.3%			
ANOMALIES			s to backs \$1,198,101 Other Source is lease proceeds to provide for energy retrofit expenditures. \$580,000 special education interdistrict billbacks moved from Services to Other Outgo.					\$403,000 supplemental hour revenue limit to Other State \$600,000 Neal operating cos operating expenses.	

**PLEASANTON UNIFIED SCHOOL DISTRICT
GENERAL FUND SUMMARY**

FINANCIAL SUMMARY		Budget	
		Total	Unrestricted % Increase
REVENUES			
Revenue Limit Sources	8010-8099	82,827,271	5.1%
Federal Revenues	8100-8299	7,987,205	n/a
Other State Revenues	8300-8599	25,944,605	-1.5%
Other Local Revenues	8600-8799	8,083,092	-27.7%
TOTAL, REVENUES		124,842,173	3.9%
EXPENDITURES			
Certificated Salaries	1000-1999	60,180,262	-0.9%
Classified Salaries	2000-2999	13,145,482	0.2%
Employee Benefits	3000-3999	13,729,666	10.2%
Books and Supplies	4000-4999	3,339,150	-46.3%
Services, Other Operating Expenses	5000-5999	10,587,645	11.5%
Capital Outlay	6000-6599	88,178	-93.8%
Other Outgo	7100-7199	1,942,949	-8.9%
Transfers of Pass-Through Revenues	7200-7299	18,967,300	n/a
Debt Service	7400-7499	294,672	-5.5%
Direct Support/Indirect Costs	7300-7399	-207,361	-12.3%
TOTAL, EXPENDITURES		122,067,943	-0.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		2,774,230	57.4%
OTHER FINANCING SOURCES/USES			
Interfund Transfers In	8910-8929	588,350	-26.5%
Interfund Transfers Out	7610-7629	1,108,594	81.8%
Other Sources	8930-8979	0	n/a
Other Uses	7630-7699	0	n/a
Contributions to Restricted Programs	8980-8999	0	-12.6%
TOTAL, OTHER FINANCING SOURCES/USES		-520,244	7.8%
NET INCREASE (DECREASE) IN FUND BALANCE		2,253,986	-377.8%
FUND BALANCE, RESERVES			
Beginning Balance, Unaudited	9791	486,790	-62.5%
Audit Adjustments & Restatements	9792-9793	0	n/a
ENDING BALANCE		2,740,776	463.0%
Components of Ending Fund Balance			
RCF, Stores & Prepaid Exp.	9611-9630	180,000	0.0%
Legally Restricted Balances	9640	0	n/a
Designated for Econ. Uncertainties	9710	0	n/a
Designated for Carryovers	9720-9789	0	n/a
Other Designations	9720-9789	0	n/a
Undesignated/Unappropriated	9790	2,560,776	734.7%
Memo Reserves in Other Funds		5,397,164	4.8%
Reserve Percentage		7.64%	
ENROLLMENT / ADA			
K-12 Enrollment		14,375	1.2%
K-12 Revenue Limit ADA		13,944	1.1%
Summer School / Remedial Hours		150,000	-13.3%
ANOMALIES		Only revenues moved from restricted block grant. Grants are included in	

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GENERAL FUND SUMMARY**

FUND BALANCE ANALYSIS	2003-04 Unaudited Actual				2004-05 Working Budget		
	Unrestricted	Restricted	Total	Unrestricted % Increase	Unrestricted	Restricted	Total
ENDING FUND BALANCE	1,298,275	431,504	1,729,779	-52.9%	250,953	77,296	328,249
Less: Components of Ending Fund Balance							
RCF, Stores & Prepaid Exp. 9611-9630	208,971	0	208,971	22.2%	180,000	0	180,000
Legally Restricted Balances 9640							
SIMF/IMFRP	0	2,422	2,422	n/a	0	0	0
Library	0	35,331	35,331	n/a	0	0	0
Lottery Prop 20 Instr. Materials	0	61,529	61,529	n/a	0	0	0
Block Grants	0	0	0	n/a	0	0	0
Schiff-Bustamante	0	0	0	n/a	0	0	0
PAR Peer Assistance	0	67,932	67,932	n/a	0	0	0
10th Grade Counseling	0	39,769	39,769	n/a	0	0	0
GATE	0	106,090	106,090	n/a	0	0	0
School Safety-Carl Washington	0	76,986	76,986	n/a	0	0	0
Home-To-School Transportation	0	0	0	n/a	0	0	0
Tri-Valley SELPA	0	24,711	24,711	n/a	0	0	0
Other	0	16,734	16,734	n/a	0	77,296	77,296
Total Legally Restricted	0	431,504	431,504	n/a	0	77,296	77,296
Designated for Econ. Uncertainties 9710	0	0	0	n/a	0	0	0
Designated for Carryovers 9720-9789							
API Site/Staff Bonus	108,797	0	108,797	-45.9%	0	0	0
API Governor's Performance Award	194,391	0	194,391	-48.4%	0	0	0
Site Block Grant	75,514	0	75,514	-43.1%	0	0	0
Media Tech Match	103,592	0	103,592	-22.5%	0	0	0
Media PTA & Other	72,343	0	72,343	119.8%	0	0	0
Ed Services	8,002	0	8,002	331.8%	0	0	0
Apprenticeship	70,979	0	70,979	-39.9%	0	0	0
School Contributions	207,444	0	207,444	-17.9%	0	0	0
School Discretionary	192,511	0	192,511	17.5%	0	0	0
Textbooks	0	0	0	n/a	0	0	0
Other	34,116	0	34,116	389.2%	0	0	0
Total Designated for Carryovers	1,067,689	0	1,067,689	-28.9%	0	0	0
Other Designations 9720-9789							
Textbooks	0	0	0	n/a	0	0	0
Flexibility Transfers-Staff Devel.	0	0	0	n/a	0	0	0
Reserve for Salary Improvement	0	0	0	n/a	0	0	0
Contingencies	0	0	0	n/a	0	0	0
Neal Operating Costs	0	0	0	n/a	0	0	0
Other	0	0	0	n/a	0	0	0
Total Other Designations	0	0	0	n/a	0	0	0
Undesignated/Unappropriated 9790	21,615	0	21,615	-97.7%	70,953	0	70,953

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GENERAL FUND SUMMARY**

FUND BALANCE ANALYSIS		2004-05 Estimated Actual					2005-06 Ado	
		Unrestricted % Increase	Unrestricted	Restricted	Total	Unrestricted % Increase	Unrestricted	Restricted
ENDING FUND BALANCE		-80.7%	486,790	1	486,791	-62.5%	2,740,776	0
Less: Components of Ending Fund Balance								
RCF, Stores & Prepaid Exp.	9611-9630	-13.9%	180,000	0	180,000	-13.9%	180,000	0
Legally Restricted Balances	9640							
SIMF/IMFRP		n/a	0	0	0	n/a	0	0
Library		n/a	0	0	0	n/a	0	0
Lottery Prop 20 Instr. Materials		n/a	0	0	0	n/a	0	0
Block Grants		n/a	0	0	0	n/a	0	0
Schiff-Bustamante		n/a	0	0	0	n/a	0	0
PAR Peer Assistance		n/a	0	0	0	n/a	0	0
10th Grade Counseling		n/a	0	0	0	n/a	0	0
GATE		n/a	0	0	0	n/a	0	0
School Safety-Carl Washington		n/a	0	0	0	n/a	0	0
Home-To-School Transportation		n/a	0	0	0	n/a	0	0
Tri-Valley SELPA		n/a	0	0	0	n/a	0	0
Other		n/a	0	0	0	n/a	0	0
Total Legally Restricted		n/a	0	0	0	n/a	0	0
Designated for Econ. Uncertainties	9710	n/a	0	0	0	n/a	0	0
Designated for Carryovers	9720-9789							
API Site/Staff Bonus		n/a	0	0	0	n/a	0	0
API Governor's Performance Award		n/a	0	0	0	n/a	0	0
Site Block Grant		n/a	0	0	0	n/a	0	0
Media Tech Match		n/a	0	0	0	n/a	0	0
Media PTA & Other		n/a	0	0	0	n/a	0	0
Ed Services		n/a	0	0	0	n/a	0	0
Apprenticeship		n/a	0	0	0	n/a	0	0
School Contributions		n/a	0	0	0	n/a	0	0
School Discretionary		n/a	0	0	0	n/a	0	0
Textbooks		n/a	0	0	0	n/a	0	0
Other		n/a	0	0	0	n/a	0	0
Total Designated for Carryovers		n/a	0	0	0	n/a	0	0
Other Designations	9720-9789							
Textbooks		n/a	0	0	0	n/a	0	0
Flexibility Transfers-Staff Devel.		n/a	0	0	0	n/a	0	0
Reserve for Salary Improvement		n/a	0	0	0	n/a	0	0
Contingencies		n/a	0	0	0	n/a	0	0
Neal Operating Costs		n/a	0	0	0	n/a	0	0
Other		n/a	0	0	0	n/a	0	0
Total Other Designations		n/a	0	0	0	n/a	0	0
Undesignated/Unappropriated	9790	228.3%	306,790	1	306,791	1319.3%	2,560,776	0

**PLEASANTON UNIFIED SCHOOL DISTRICT
GENERAL FUND SUMMARY**

FUND BALANCE ANALYSIS	Budget	
	Total	Unrestricted % Increase
ENDING FUND BALANCE	2,740,776	463.0%
Less: Components of Ending Fund Balance		
RCF, Stores & Prepaid Exp. 9611-9630	180,000	0.0%
Legally Restricted Balances 9640		
SIMF/IMFRP	0	n/a
Library	0	n/a
Lottery Prop 20 Instr. Materials	0	n/a
Block Grants	0	n/a
Schiff-Bustamante	0	n/a
PAR Peer Assistance	0	n/a
10th Grade Counseling	0	n/a
GATE	0	n/a
School Safety-Carl Washington	0	n/a
Home-To-School Transportation	0	n/a
Tri-Valley SELPA	0	n/a
Other	0	n/a
Total Legally Restricted	0	n/a
Designated for Econ. Uncertainties 9710	0	n/a
Designated for Carryovers 9720-9789		
API Site/Staff Bonus	0	n/a
API Governor's Performance Award	0	n/a
Site Block Grant	0	n/a
Media Tech Match	0	n/a
Media PTA & Other	0	n/a
Ed Services	0	n/a
Apprenticeship	0	n/a
School Contributions	0	n/a
School Discretionary	0	n/a
Textbooks	0	n/a
Other	0	n/a
Total Designated for Carryovers	0	n/a
Other Designations 9720-9789		
Textbooks	0	n/a
Flexibility Transfers-Staff Devel.	0	n/a
Reserve for Salary Improvement	0	n/a
Contingencies	0	n/a
Neal Operating Costs	0	n/a
Other	0	n/a
Total Other Designations	0	n/a
Undesignated/Unappropriated 9790	2,560,776	734.7%