

**PORTOLA VALLEY SCHOOL DISTRICT**  
**General Fund**  
**Unrestricted and Restricted**  
**Revenue and Expenditures by Object**

REV. 10-2-12

Description	Object Codes	Adopted 12-13 Budget		TOTAL Adopted Budget	Proposed Amendments to 12-13 Adopted Budget		Proposed Amended 12-13 Budget		TOTAL Amended Budget
		Unrestricted	Restricted		Unrestricted	Restricted	Unrestricted	Restricted	
<b>A. REVENUES</b>									
<b>REVENUE LIMIT SOURCES</b>									
State Aid - Current Year	8011	\$ 136,302		\$ 136,302			\$ 136,302	\$ -	\$ 136,302
Homeowners' Exemption	8021	\$ 50,784		\$ 50,784			\$ 50,784	\$ -	\$ 50,784
Timber Yield Tax	8022			\$ -			\$ -	\$ -	\$ -
Secured Roll Taxes	8041	\$ 7,434,574		\$ 7,434,574			\$ 7,434,574	\$ -	\$ 7,434,574
Unsecured Roll Taxes	8042	\$ 426,825		\$ 426,825			\$ 426,825	\$ -	\$ 426,825
Prior Years' Taxes	8043	\$ -		\$ -			\$ -	\$ -	\$ -
<b>Subtotal</b>		<b>\$ 8,048,485</b>		<b>\$ 8,048,485</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,048,485</b>	<b>\$ -</b>	<b>\$ 8,048,485</b>
Revenue Limit Transfers									
Property Tax Transfers	8097		\$ 291,992	\$ 291,992			\$ -	\$ 291,992	\$ 291,992
<b>TOTAL REV LIMIT SOURCES</b>		<b>\$ 8,048,485</b>	<b>\$ 291,992</b>	<b>\$ 8,340,477</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,048,485</b>	<b>\$ 291,992</b>	<b>\$ 8,340,477</b>
<b>FEDERAL REVENUE</b>									
Special Education Entitlement	8181		\$ 114,797	\$ 114,797			\$ -	\$ 114,797	\$ 114,797
Special Education Discretionary	8182		\$ 6,671	\$ 6,671			\$ -	\$ 6,671	\$ 6,671
Title I, Part A, Basic Grant	8290		\$ 12,881	\$ 12,881			\$ -	\$ 12,881	\$ 12,881
Title II, Part A, Teacher Quality	8290		\$ 16,458	\$ 16,458			\$ -	\$ 16,458	\$ 16,458
Title III, LEP Student Program	8290		\$ 4,113	\$ 4,113			\$ -	\$ 4,113	\$ 4,113
<b>TOTAL FEDERAL REVENUE</b>		<b>\$ -</b>	<b>\$ 154,920</b>	<b>\$ 154,920</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 154,920</b>	<b>\$ 154,920</b>
<b>OTHER STATE REVENUE</b>									
Special Education Master Plan	8311		\$ 6,429	\$ 6,429			\$ -	\$ 6,429	\$ 6,429
K-3 Class Size Reduction	8434	\$ 119,706		\$ 119,706			\$ 119,706	\$ -	\$ 119,706
Lottery	8560	\$ 74,340	\$ 14,962	\$ 89,302			\$ 74,340	\$ 14,962	\$ 89,302
All Other State Revenue	8590	\$ 23,697	\$ 3,647	\$ 27,344			\$ 23,697	\$ 3,647	\$ 27,344
<b>TOTAL OTHER STATE REVENUE</b>		<b>\$ 217,743</b>	<b>\$ 25,038</b>	<b>\$ 242,781</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,743</b>	<b>\$ 25,038</b>	<b>\$ 242,781</b>
<b>OTHER LOCAL REVENUE</b>									
Parcel Taxes	8621	\$ 975,000		\$ 975,000			\$ 975,000	\$ -	\$ 975,000
Leases and Rentals	8650	\$ 50,000		\$ 50,000			\$ 50,000	\$ -	\$ 50,000
Interest	8660	\$ -		\$ -			\$ -	\$ -	\$ -
All Other Local Revenue	8699	\$ 1,324,816	\$ 56,306	\$ 1,381,122	\$ 200,946		\$ 1,525,762	\$ 56,306	\$ 1,582,068
Transfer of Apportionments	8792		\$ 3,416	\$ 3,416			\$ -	\$ 3,416	\$ 3,416
<b>TOTAL OTHER LOCAL REVENUE</b>		<b>\$ 2,349,816</b>	<b>\$ 59,722</b>	<b>\$ 2,409,538</b>	<b>\$ 200,946</b>	<b>\$ -</b>	<b>\$ 2,550,762</b>	<b>\$ 59,722</b>	<b>\$ 2,610,484</b>
<b>TOTAL REVENUES</b>		<b>\$ 10,616,044</b>	<b>\$ 531,672</b>	<b>\$ 11,147,716</b>	<b>\$ 200,946</b>	<b>\$ -</b>	<b>\$ 10,816,990</b>	<b>\$ 531,672</b>	<b>\$ 11,348,662</b>

Description	Object Codes	Adopted 12-13 Budget		TOTAL Adopted Budget	Proposed Amendments to 12-13 Adopted Budget		Proposed Amended 12-13 Budget		TOTAL Amended Budget
		Unrestricted	Restricted		Unrestricted	Restricted	Unrestricted	Restricted	
<b>B. EXPENDITURES</b>									
<b>CERTIFICATED SALARIES</b>									
Teachers' Salaries	1100	\$ 4,021,355	\$ 425,746	\$ 4,447,101	\$ (12,053)		\$ 4,009,302	\$ 425,746	\$ 4,435,048
Pupil Support Salaries	1200	\$ 178,959	\$ -	\$ 178,959			\$ 178,959	\$ -	\$ 178,959
Supervisors' and Admin. Sal.	1300	\$ 744,663	\$ 129,048	\$ 873,711	\$ (75,000)		\$ 669,663	\$ 129,048	\$ 798,711
Other Certificated Salaries	1900	\$ 35,000	\$ -	\$ 35,000			\$ 35,000	\$ -	\$ 35,000
<b>TOTAL, CERTIFICATED SALARIES</b>		<b>\$ 4,979,977</b>	<b>\$ 554,794</b>	<b>\$ 5,534,771</b>	<b>\$ (87,053)</b>	<b>\$ -</b>	<b>\$ 4,892,924</b>	<b>\$ 554,794</b>	<b>\$ 5,447,718</b>
<b>CLASSIFIED SALARIES</b>									
Instructional Salaries	2100	\$ -	\$ 287,049	\$ 287,049	\$ 54,246		\$ 54,246	\$ 287,049	\$ 341,295
Support Salaries	2200	\$ 336,913	\$ -	\$ 336,913			\$ 336,913	\$ -	\$ 336,913
Supervisors' and Admin. Sal.	2300	\$ 214,065	\$ -	\$ 214,065			\$ 214,065	\$ -	\$ 214,065
Clerical, Technical/Office Sal.	2400	\$ 516,023	\$ 30,600	\$ 546,623	\$ 15,009		\$ 531,032	\$ 30,600	\$ 561,632
Other Classified Salaries	2900	\$ 52,295	\$ -	\$ 52,295			\$ 52,295	\$ -	\$ 52,295
<b>TOTAL, CLASSIFIED SALARIES</b>		<b>\$ 1,119,296</b>	<b>\$ 317,649</b>	<b>\$ 1,436,945</b>	<b>\$ 69,255</b>	<b>\$ -</b>	<b>\$ 1,188,551</b>	<b>\$ 317,649</b>	<b>\$ 1,506,200</b>
<b>EMPLOYEE BENEFITS</b>									
STRS	3101-3102	\$ 420,638	\$ 52,481	\$ 473,119	\$ (7,931)		\$ 412,707	\$ 52,481	\$ 465,188
PERS	3201-3202	\$ 118,264	\$ 33,713	\$ 151,977	\$ 12,756		\$ 131,020	\$ 33,713	\$ 164,733
OASDI/Medicare	3301-3302	\$ 160,444	\$ 33,524	\$ 193,968	\$ 3,904		\$ 164,348	\$ 33,524	\$ 197,872
Health and Welfare Benefits	3401-3402	\$ 856,405	\$ 107,561	\$ 963,966	\$ (4,052)		\$ 852,353	\$ 107,561	\$ 959,914
Unemployment Insurance	3501-3502	\$ 70,768	\$ 10,492	\$ 81,260	\$ (904)		\$ 69,864	\$ 10,492	\$ 80,356
Workers' Compensation	3601-3602	\$ 68,051	\$ 10,419	\$ 78,470	\$ (898)		\$ 67,153	\$ 10,419	\$ 77,572
OPEB, Allocated	3701-3702	\$ 115,611	\$ -	\$ 115,611			\$ 115,611	\$ -	\$ 115,611
Other Employee Benefits	3901-3902	\$ 71,400	\$ -	\$ 71,400	\$ (61,670)		\$ 9,730	\$ -	\$ 9,730
<b>TOTAL, EMPLOYEE BENEFITS</b>		<b>\$ 1,881,581</b>	<b>\$ 248,190</b>	<b>\$ 2,129,771</b>	<b>\$ (58,795)</b>	<b>\$ -</b>	<b>\$ 1,822,786</b>	<b>\$ 248,190</b>	<b>\$ 2,070,976</b>
<b>BOOKS AND SUPPLIES</b>									
Textbooks and Core Curricula Materials	4100	\$ 5,000	\$ 5,000	\$ 10,000			\$ 5,000	\$ 5,000	\$ 10,000
Books and Other Reference Materials	4200	\$ 41,400		\$ 41,400	\$ 49,500		\$ 90,900	\$ -	\$ 90,900
Materials and Supplies	4300	\$ 218,918	\$ 68,052	\$ 286,970			\$ 218,918	\$ 68,052	\$ 286,970
Noncapitalized Equipment	4400	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
Food	4700	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
<b>TOTAL, BOOKS AND SUPPLIES</b>		<b>\$ 265,318</b>	<b>\$ 73,052</b>	<b>\$ 338,370</b>	<b>\$ 49,500</b>	<b>\$ -</b>	<b>\$ 314,818</b>	<b>\$ 73,052</b>	<b>\$ 387,870</b>
<b>SERVICES/OTHER OPERATING EXP.</b>									
Subagreements for Services	5100	\$ -	\$ 118,260	\$ 118,260	\$ 40,000		\$ 40,000	\$ 118,260	\$ 158,260
Travel and Conference	5200	\$ 30,000	\$ 1,731	\$ 31,731			\$ 30,000	\$ 1,731	\$ 31,731
Dues and Memberships	5300	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
Insurance	5400	\$ 34,155	\$ -	\$ 34,155			\$ 34,155	\$ -	\$ 34,155
Operations and Housekeeping Serv.	5500	\$ 56,830	\$ -	\$ 56,830			\$ 56,830	\$ -	\$ 56,830
Rentals, Leases, Repairs	5600	\$ 221,672	\$ -	\$ 221,672			\$ 221,672	\$ -	\$ 221,672
Professional/Consulting Serv.	5800	\$ 342,730	\$ 15,000	\$ 357,730	\$ (20,000)		\$ 322,730	\$ 15,000	\$ 337,730
Communications	5900	\$ 28,012	\$ -	\$ 28,012			\$ 28,012	\$ -	\$ 28,012
<b>TOTAL SERVICES/OTHER OPER. EXP.</b>		<b>\$ 713,399</b>	<b>\$ 134,991</b>	<b>\$ 848,390</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 733,399</b>	<b>\$ 134,991</b>	<b>\$ 868,390</b>

Description	Object Codes	Adopted 12-13 Budget		TOTAL Adopted Budget	Proposed Amendments to 12-13 Adopted Budget		Proposed Amended 12-13 Budget		TOTAL Amended Budget
		Unrestricted	Restricted		Unrestricted	Restricted	Unrestricted	Restricted	
<b>CAPITAL OUTLAY</b>									
Equipment	6400	\$ 25,000	\$ -	\$ 25,000			\$ 25,000	\$ -	\$ 25,000
<b>TOTAL, CAPITAL OUTLAY</b>		<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>OTHER OUTGO</b>									
All Other Transfers Out to All Others									
Debt Service - Interest	7438	\$ 191,244	\$ -	\$ 191,244	\$ (144,054)		\$ 47,190	\$ -	\$ 47,190
Debt Service - Principal	7439	\$ 457,924	\$ -	\$ 457,924			\$ 457,924	\$ -	\$ 457,924
<b>TOTAL OTHER OUTGO</b>		<b>\$ 649,168</b>	<b>\$ -</b>	<b>\$ 649,168</b>	<b>\$ (144,054)</b>	<b>\$ -</b>	<b>\$ 505,114</b>	<b>\$ -</b>	<b>\$ 505,114</b>
<b>TOTAL, EXPENDITURES</b>		<b>\$ 9,633,739</b>	<b>\$ 1,328,676</b>	<b>\$ 10,962,415</b>	<b>\$ (151,147)</b>	<b>\$ -</b>	<b>\$ 9,482,592</b>	<b>\$ 1,328,676</b>	<b>\$ 10,811,268</b>
Contributions to Restricted Programs		\$ (936,646)	\$ 936,646	\$ -	\$ 114,797	\$ (114,797)	\$ (821,849)	\$ 821,849	\$ -
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ 45,659</b>	<b>\$ 139,642</b>	<b>\$ 185,301</b>	<b>\$ 466,890</b>	<b>\$ (114,797)</b>	<b>\$ 512,549</b>	<b>\$ 24,845</b>	<b>\$ 537,394</b>
<b>D. OTHER FINANCING SOURCES/USES - NONE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ 45,659</b>	<b>\$ 139,642</b>	<b>\$ 185,301</b>	<b>\$ 466,890</b>	<b>\$ (114,797)</b>	<b>\$ 512,549</b>	<b>\$ 24,845</b>	<b>\$ 537,394</b>
<b>F. FUND BALANCE/RESERVES</b>									
Beginning Fund Balance, July 1 (After Restatements)		\$ (31,885)	\$ 229,644	\$ 197,759			\$ (31,885)	\$ 229,644	\$ 197,759
<b>Ending Balance, June 30, 2013</b>		<b>\$ 13,774</b>	<b>\$ 369,286</b>	<b>\$ 383,060</b>			<b>\$ 480,664</b>	<b>\$ 254,489</b>	<b>\$ 735,153</b>

% of Expenditures  
(Unassigned/Unappropriated Reserve)

0.13%

4.66%