

**PLEASANTON UNIFIED SCHOOL DISTRICT  
GENERAL FUND SUMMARY**

FINANCIAL SUMMARY		2003-04 Unaudited Actual				2004-05 Working Budget				2004-05 Estimated Actual			
		Unrestricted	Restricted	Total	Unrestricted % Increase	Unrestricted	Restricted	Total	Unrestricted % Increase	Unrestricted	Restricted	Total	Unrestricted % Increase
<b>REVENUES</b>													
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	4.3%	76,753,970	1,932,954	78,686,924	4.5%
Federal Revenues	8100-8299	240	6,948,693	6,948,933	n/a	0	8,032,870	8,032,870	n/a	0	8,053,906	8,053,906	n/a
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	3.2%	6,632,048	19,570,650	26,202,698	4.4%
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	-12.1%	1,728,217	6,673,069	8,401,286	-34.7%
<b>TOTAL, REVENUES</b>		<b>82,447,466</b>	<b>33,251,969</b>	<b>115,699,435</b>	<b>-0.2%</b>	<b>85,519,005</b>	<b>36,244,443</b>	<b>121,763,448</b>	<b>3.7%</b>	<b>85,114,235</b>	<b>36,230,579</b>	<b>121,344,814</b>	<b>3.2%</b>
<b>EXPENDITURES</b>													
Certificated Salaries	1000-1999	50,931,568	7,908,821	58,840,389	2.9%	52,202,111	8,759,114	60,961,225	2.5%	52,078,494	8,703,533	60,782,027	2.3%
Classified Salaries	2000-2999	8,628,804	4,458,683	13,087,487	-1.2%	8,757,055	4,502,937	13,259,992	1.5%	8,539,909	4,514,987	13,054,896	-1.0%
Employee Benefits	3000-3999	9,181,834	2,618,081	11,799,915	4.7%	9,695,368	2,862,081	12,557,449	5.6%	9,655,686	2,900,968	12,556,654	5.2%
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	5.3%	2,553,871	2,702,296	5,256,167	-3.5%
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	-13.8%	5,950,595	5,063,603	11,014,198	-13.5%
Capital Outlay	6000-6599	40,323	0	40,323	-20.0%	382,813	39,903	422,716	849.4%	397,459	41,903	439,362	885.7%
Other Outgo	7100-7199	53,237	1,250,156	1,303,393	37.4%	51,800	1,893,090	1,944,890	-2.7%	51,800	1,893,090	1,944,890	-2.7%
Transfers of Pass-Through Revenues	7200-7299	0	17,582,735	17,582,735	n/a	0	18,776,270	18,776,270	n/a	0	18,776,270	18,776,270	n/a
Debt Service	7400-7499	161,594	0	161,594	-40.6%	164,900	90,485	255,385	2.0%	151,000	90,485	241,485	-6.6%
Direct Support/Indirect Costs	7300-7399	-510,008	329,920	-180,088	25.7%	-567,907	377,668	-190,239	11.4%	-568,996	378,757	-190,239	11.6%
<b>TOTAL, EXPENDITURES</b>		<b>78,010,131</b>	<b>40,620,205</b>	<b>118,630,336</b>	<b>4.2%</b>	<b>79,402,214</b>	<b>45,053,080</b>	<b>124,455,294</b>	<b>1.8%</b>	<b>78,809,818</b>	<b>45,065,892</b>	<b>123,875,710</b>	<b>1.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>4,437,335</b>	<b>-7,368,236</b>	<b>-2,930,901</b>	<b>-42.5%</b>	<b>6,116,791</b>	<b>-8,808,637</b>	<b>-2,691,846</b>	<b>37.8%</b>	<b>6,304,417</b>	<b>-8,835,313</b>	<b>-2,530,896</b>	<b>42.1%</b>
<b>OTHER FINANCING SOURCES/USES</b>													
Interfund Transfers In	8910-8929	1,389,093	0	1,389,093	25.5%	780,624	0	780,624	-43.8%	800,224	0	800,224	-42.4%
Interfund Transfers Out	7610-7629	167,556	140,000	307,556	-87.4%	281,923	406,486	688,409	68.3%	303,931	406,486	710,417	81.4%
Other Sources	8930-8979	0	0	0	n/a	1,198,101	0	1,198,101	n/a	1,198,101	0	1,198,101	n/a
Other Uses	7630-7699	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Contributions to Restricted Programs	8980-8999	-7,119,497	7,119,497	0	-2.4%	-8,860,915	8,860,915	0	24.5%	-8,810,296	8,810,296	0	23.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>		<b>-5,897,960</b>	<b>6,979,497</b>	<b>1,081,537</b>	<b>-21.5%</b>	<b>-7,164,113</b>	<b>8,454,429</b>	<b>1,290,316</b>	<b>21.5%</b>	<b>-7,115,902</b>	<b>8,403,810</b>	<b>1,287,908</b>	<b>20.7%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>-1,460,625</b>	<b>-388,739</b>	<b>-1,849,364</b>	<b>-829.9%</b>	<b>-1,047,322</b>	<b>-354,208</b>	<b>-1,401,530</b>	<b>-28.3%</b>	<b>-811,485</b>	<b>-431,503</b>	<b>-1,242,988</b>	<b>-44.4%</b>
<b>FUND BALANCE, RESERVES</b>													
Beginning Balance, Unaudited	9791	2,758,900	820,243	3,579,143	7.8%	1,298,275	431,504	1,729,779	-52.9%	1,298,275	431,504	1,729,779	-52.9%
Audit Adjustments & Restatements	9792-9793	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
<b>ENDING BALANCE</b>		<b>1,298,275</b>	<b>431,504</b>	<b>1,729,779</b>	<b>-52.9%</b>	<b>250,953</b>	<b>77,296</b>	<b>328,249</b>	<b>-80.7%</b>	<b>486,790</b>	<b>1</b>	<b>486,791</b>	<b>-62.5%</b>
<b>Components of Ending Fund Balance</b>													
RCF, Stores & Prepaid Exp.	9611-9630	208,971	0	208,971	22.2%	180,000	0	180,000	-13.9%	180,000	0	180,000	-13.9%
Legally Restricted Balances	9640	0	431,504	431,504	n/a	0	77,296	77,296	n/a	0	0	0	n/a
Designated for Econ. Uncertainties	9710	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Designated for Carryovers	9720-9789	1,067,689	0	1,067,689	-28.9%	0	0	0	n/a	0	0	0	n/a
Other Designations	9720-9789	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
<b>Undesignated/Unappropriated</b>	<b>9790</b>	<b>21,615</b>	<b>0</b>	<b>21,615</b>	<b>-97.7%</b>	<b>70,953</b>	<b>0</b>	<b>70,953</b>	<b>228.3%</b>	<b>306,790</b>	<b>1</b>	<b>306,791</b>	<b>1319.3%</b>

**PLEASANTON UNIFIED SCHOOL DISTRICT  
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FINANCIAL SUMMARY		2005-06 Adopted Budget			
		Unrestricted	Restricted	Total	Unrestricted % Increase
<b>REVENUES</b>					
Revenue Limit Sources	8010-8099	80,675,819	2,151,452	82,827,271	5.1%
Federal Revenues	8100-8299	0	7,987,205	7,987,205	n/a
Other State Revenues	8300-8599	6,531,912	19,412,693	25,944,605	-1.5%
Other Local Revenues	8600-8799	1,249,151	6,833,941	8,083,092	-27.7%
<b>TOTAL, REVENUES</b>		<b>88,456,882</b>	<b>36,385,291</b>	<b>124,842,173</b>	<b>3.9%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	51,615,054	8,565,208	60,180,262	-0.9%
Classified Salaries	2000-2999	8,553,079	4,592,403	13,145,482	0.2%
Employee Benefits	3000-3999	10,645,275	3,084,391	13,729,666	10.2%
Books and Supplies	4000-4999	1,372,304	1,966,846	3,339,150	-46.3%
Services, Other Operating Expenses	5000-5999	6,632,912	3,954,733	10,587,645	11.5%
Capital Outlay	6000-6599	24,500	63,678	88,178	-93.8%
Other Outgo	7100-7199	47,200	1,895,749	1,942,949	-8.9%
Transfers of Pass-Through Revenues	7200-7299	0	18,967,300	18,967,300	n/a
Debt Service	7400-7499	142,758	151,914	294,672	-5.5%
Direct Support/Indirect Costs	7300-7399	-498,808	291,447	-207,361	-12.3%
<b>TOTAL, EXPENDITURES</b>		<b>78,534,274</b>	<b>43,533,669</b>	<b>122,067,943</b>	<b>-0.3%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>9,922,608</b>	<b>-7,148,378</b>	<b>2,774,230</b>	<b>57.4%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers In	8910-8929	588,350	0	588,350	-26.5%
Interfund Transfers Out	7610-7629	552,594	556,000	1,108,594	81.8%
Other Sources	8930-8979	0	0	0	n/a
Other Uses	7630-7699	0	0	0	n/a
Contributions to Restricted Programs	8980-8999	-7,704,378	7,704,378	0	-12.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>		<b>-7,668,622</b>	<b>7,148,378</b>	<b>-520,244</b>	<b>7.8%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>2,253,986</b>	<b>0</b>	<b>2,253,986</b>	<b>-377.8%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Balance, Unaudited	9791	486,790	0	486,790	-62.5%
Audit Adjustments & Restatements	9792-9793	0	0	0	n/a
<b>ENDING BALANCE</b>		<b>2,740,776</b>	<b>0</b>	<b>2,740,776</b>	<b>463.0%</b>
<b>Components of Ending Fund Balance</b>					
RCF, Stores & Prepaid Exp.	9611-9630	180,000	0	180,000	0.0%
Legally Restricted Balances	9640	0	0	0	n/a
Designated for Econ. Uncertainties	9710	0	0	0	n/a
Designated for Carryovers	9720-9789	0	0	0	n/a
Other Designations	9720-9789	0	0	0	n/a
<b>Undesignated/Unappropriated</b>	<b>9790</b>	<b>2,560,776</b>	<b>0</b>	<b>2,560,776</b>	<b>734.7%</b>

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Memo Reserves in Other Funds	5,397,164	0	5,397,164	-11.5%	5,155,166	0	5,155,166	-4.5%	5,152,164	0	5,152,164	-4.5%
<b>Reserve Percentage</b>	<b>5.35%</b>	<b>0.00%</b>	<b>5.35%</b>		<b>4.91%</b>	<b>0.00%</b>	<b>4.91%</b>		<b>5.16%</b>	<b>0.00%</b>	<b>5.16%</b>	
ENROLLMENT / ADA												
K-12 Enrollment			14,039	2.3%			14,207	1.2%			14,207	1.2%
K-12 Revenue Limit ADA			13,625	2.4%			13,795	1.2%			13,790	1.2%
Summer School / Remedial Hours			188,570	48.3%			150,691	-20.1%			173,000	-8.3%
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 to provide for energy retrofit expenditures. \$580,000 special education interdistrict billbacks moved from Services to Other Outgo.				\$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.			

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Memo Reserves in Other Funds	5,397,164	0	5,397,164	4.8%
<b>Reserve Percentage</b>	<b>7.64%</b>	<b>0.00%</b>	<b>7.64%</b>	
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	<p>\$403,000 supplemental hourly revenues moved from revenue limit to Other State restricted block grant.                  \$600,000 Neal operating costs are included in operating expenses.</p>			

**PLEASANTON UNIFIED SCHOOL DISTRICT  
GENERAL FUND SUMMARY**

FUND BALANCE ANALYSIS	2003-04 Unaudited Actual				2004-05 Working Budget				2004-05 Estimated Actual			
	Unrestricted	Restricted	Total	Unrestricted % Increase	Unrestricted	Restricted	Total	Unrestricted % Increase	Unrestricted	Restricted	Total	Unrestricted % Increase
<b>ENDING FUND BALANCE</b>	<b>1,298,275</b>	<b>431,504</b>	<b>1,729,779</b>	<b>-52.9%</b>	<b>250,953</b>	<b>77,296</b>	<b>328,249</b>	<b>-80.7%</b>	<b>486,790</b>	<b>1</b>	<b>486,791</b>	<b>-62.5%</b>
<b>Less: Components of Ending Fund Balance</b>												
<b>RCF, Stores &amp; Prepaid Exp.</b> 9611-9630	<b>208,971</b>	<b>0</b>	<b>208,971</b>	<b>22.2%</b>	<b>180,000</b>	<b>0</b>	<b>180,000</b>	<b>-13.9%</b>	<b>180,000</b>	<b>0</b>	<b>180,000</b>	<b>-13.9%</b>
<b>Legally Restricted Balances</b> 9640												
SIMF/IMFRP	0	2,422	2,422	n/a	0	0	0	n/a	0	0	0	n/a
Library	0	35,331	35,331	n/a	0	0	0	n/a	0	0	0	n/a
Lottery Prop 20 Instr. Materials	0	61,529	61,529	n/a	0	0	0	n/a	0	0	0	n/a
Block Grants	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Schiff-Bustamante	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
PAR Peer Assistance	0	67,932	67,932	n/a	0	0	0	n/a	0	0	0	n/a
10th Grade Counseling	0	39,769	39,769	n/a	0	0	0	n/a	0	0	0	n/a
GATE	0	106,090	106,090	n/a	0	0	0	n/a	0	0	0	n/a
School Safety-Carl Washington	0	76,986	76,986	n/a	0	0	0	n/a	0	0	0	n/a
Home-To-School Transportation	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Tri-Valley SELPA	0	24,711	24,711	n/a	0	0	0	n/a	0	0	0	n/a
Other	0	16,734	16,734	n/a	0	77,296	77,296	n/a	0	0	0	n/a
<b>Total Legally Restricted</b>	<b>0</b>	<b>431,504</b>	<b>431,504</b>	<b>n/a</b>	<b>0</b>	<b>77,296</b>	<b>77,296</b>	<b>n/a</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Designated for Econ. Uncertainties</b> 9710	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Designated for Carryovers</b> 9720-9789												
API Site/Staff Bonus	108,797	0	108,797	-45.9%	0	0	0	n/a	0	0	0	n/a
API Governor's Performance Award	194,391	0	194,391	-48.4%	0	0	0	n/a	0	0	0	n/a
Site Block Grant	75,514	0	75,514	-43.1%	0	0	0	n/a	0	0	0	n/a
Media Tech Match	103,592	0	103,592	-22.5%	0	0	0	n/a	0	0	0	n/a
Media PTA & Other	72,343	0	72,343	119.8%	0	0	0	n/a	0	0	0	n/a
Ed Services	8,002	0	8,002	331.8%	0	0	0	n/a	0	0	0	n/a
Apprenticeship	70,979	0	70,979	-39.9%	0	0	0	n/a	0	0	0	n/a
School Contributions	207,444	0	207,444	-17.9%	0	0	0	n/a	0	0	0	n/a
School Discretionary	192,511	0	192,511	17.5%	0	0	0	n/a	0	0	0	n/a
Textbooks	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Other	34,116	0	34,116	389.2%	0	0	0	n/a	0	0	0	n/a
<b>Total Designated for Carryovers</b>	<b>1,067,689</b>	<b>0</b>	<b>1,067,689</b>	<b>-28.9%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Other Designations</b> 9720-9789												
Textbooks	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Flexibility Transfers-Staff Devel.	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Reserve for Salary Improvement	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Contingencies	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Neal Operating Costs	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Other	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a

**PLEASANTON UNIFIED SCHOOL DISTRICT  
GENERAL FUND SUMMARY**

FUND BALANCE ANALYSIS	2005-06 Adopted Budget			
	Unrestricted	Restricted	Total	Unrestricted % Increase
<b>ENDING FUND BALANCE</b>	<b>2,740,776</b>	<b>0</b>	<b>2,740,776</b>	<b>463.0%</b>
<b>Less: Components of Ending Fund Balance</b>				
<b>RCF, Stores &amp; Prepaid Exp.</b> 9611-9630	<b>180,000</b>	<b>0</b>	<b>180,000</b>	<b>0.0%</b>
<b>Legally Restricted Balances</b> 9640				
SIMF/IMFRP	0	0	0	n/a
Library	0	0	0	n/a
Lottery Prop 20 Instr. Materials	0	0	0	n/a
Block Grants	0	0	0	n/a
Schiff-Bustamante	0	0	0	n/a
PAR Peer Assistance	0	0	0	n/a
10th Grade Counseling	0	0	0	n/a
GATE	0	0	0	n/a
School Safety-Carl Washington	0	0	0	n/a
Home-To-School Transportation	0	0	0	n/a
Tri-Valley SELPA	0	0	0	n/a
Other	0	0	0	n/a
<b>Total Legally Restricted</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Designated for Econ. Uncertainties</b> 9710	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Designated for Carryovers</b> 9720-9789				
API Site/Staff Bonus	0	0	0	n/a
API Governor's Performance Award	0	0	0	n/a
Site Block Grant	0	0	0	n/a
Media Tech Match	0	0	0	n/a
Media PTA & Other	0	0	0	n/a
Ed Services	0	0	0	n/a
Apprenticeship	0	0	0	n/a
School Contributions	0	0	0	n/a
School Discretionary	0	0	0	n/a
Textbooks	0	0	0	n/a
Other	0	0	0	n/a
<b>Total Designated for Carryovers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Other Designations</b> 9720-9789				
Textbooks	0	0	0	n/a
Flexibility Transfers-Staff Devel.	0	0	0	n/a
Reserve for Salary Improvement	0	0	0	n/a
Contingencies	0	0	0	n/a
Neal Operating Costs	0	0	0	n/a
Other	0	0	0	n/a

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<b>Total Other Designations</b>		0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
<b>Undesignated/Unappropriated</b>	<b>9790</b>	<b>21,615</b>	<b>0</b>	<b>21,615</b>	<b>-97.7%</b>	<b>70,953</b>	<b>0</b>	<b>70,953</b>	<b>228.3%</b>	<b>306,790</b>	<b>1</b>	<b>306,791</b>	<b>1319.3%</b>

**PLEASANTON UNIFIED SCHOOL DISTRICT  
GENERAL FUND SUMMARY**

<b>Total Other Designations</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Undesignated/Unappropriated</b>	<b>9790</b>	<b>2,560,776</b>	<b>0</b>	<b>2,560,776</b>	<b>734.7%</b>