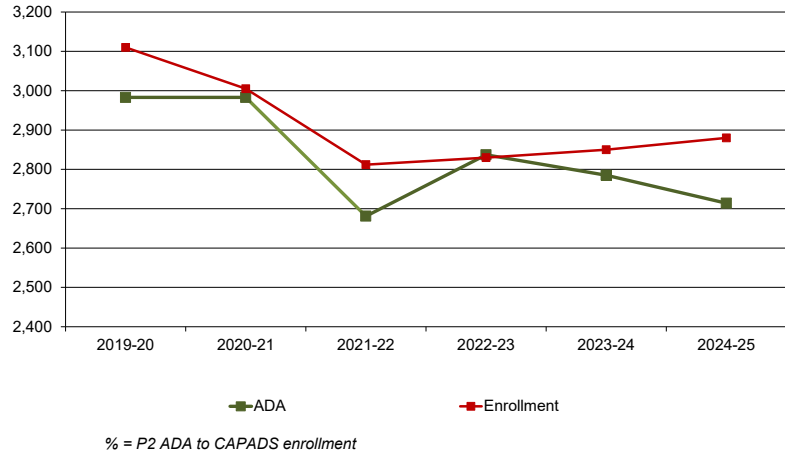


Pacifica Elementary School District
FINANCIAL PROFILE
 FY 2022-23 Adopted Budget

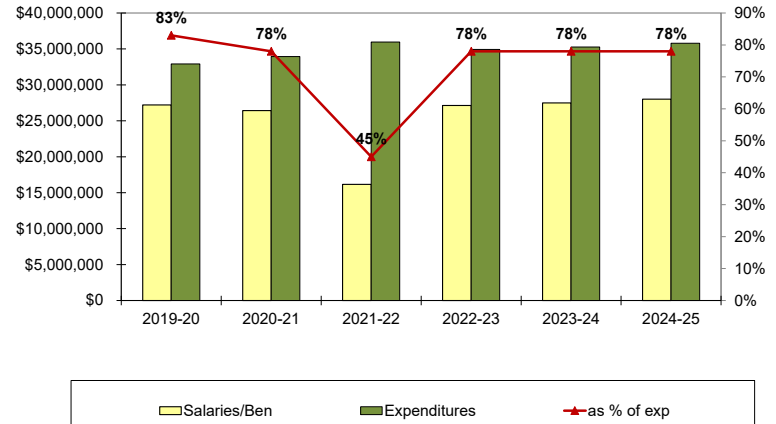
GENERAL FUND	Object Code	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Adopted Budget	2023-24 Projection	2024-25 Projection
REVENUES									
Revenue Limit/LCFF Sources	8010-8099	25,118,816	26,891,743	27,656,908	27,724,516	29,534,165	29,482,370	30,907,350	31,552,235
Federal Revenue	8100-8299	759,405	754,112	638,455	1,953,261	1,328,170	779,946	779,946	779,946
Other State Revenue	8300-8599	2,593,312	4,119,748	2,706,358	3,996,843	3,751,069	2,458,089	2,458,089	2,458,089
Other Local Revenue	8600-8799	<u>2,188,037</u>	<u>2,066,487</u>	<u>2,105,817</u>	<u>1,528,976</u>	<u>1,679,566</u>	1,637,806	<u>1,637,806</u>	<u>1,637,806</u>
Total Revenues		\$30,659,570	\$33,832,090	\$33,107,538	\$35,203,596	\$36,292,970	\$34,358,211	\$35,783,191	\$36,428,076
EXPENDITURES									
Certificated Salaries	1000-1999	12,624,991	12,835,259	12,482,778	12,397,365	12,287,851	12,095,596	12,189,086	12,313,690
Classified Salaries	2000-2999	4,630,777	4,667,125	4,433,742	4,329,583	4,707,361	4,561,235	4,626,296	4,695,691
Employee Benefits	3000-3999	9,763,598	10,868,826	10,293,593	9,699,534	10,354,927	10,485,692	10,669,952	10,997,400
Books & Supplies	4000-4999	634,189	696,424	722,668	1,156,652	1,087,057	775,958	791,744	791,744
Svcs & Oth Oper Exp	5000-5999	3,639,009	3,899,471	4,526,295	6,048,839	7,322,282	6,794,782	6,766,669	6,766,669
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0
Other Outgo (excluding Transfers of Indirect/Direct Support Cost)	7100-7299						0		
Direct Support/Indirect Cost 73xx	7400-7499	405,454	330,776	153,314	194,899	207,703	226,403	225,403	225,403
	7300-7399	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		\$31,698,018	\$33,297,881	\$32,612,390	\$33,820,272	\$35,967,181	\$34,939,666	\$35,269,150	\$35,790,597
REVENUES LESS EXPENDITURES		(\$1,038,448)	\$534,209	\$495,148	\$1,383,324	\$325,789	(\$581,455)	\$514,041	\$637,479
OTHER SOURCES AND USES									
Interfund Transfers In	8900-8929	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers Out	7600-7629	\$0	\$56,000	\$306,000	\$118,000	\$0	\$0	\$0	\$0
Other Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contrib to Restr Prog	8980-8999	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL OTHER SOURCES AND USES		\$0	\$244,000	(\$306,000)	(\$118,000)	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE		(\$1,038,448)	\$778,209	\$189,148	\$1,265,324	\$325,789	(\$581,455)	\$514,041	\$637,479
Beginning Fund Balance									
a) As of July 1 - Unaudited (F1c)	9791	2,877,558	1,839,110	2,617,319	2,806,467	4,071,791	4,397,580	3,816,125	4,330,166
b) Aud Adj/Restatements (F1d)	9793-9795	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING FUND BALANCE, June 30		\$1,839,110	\$2,617,319	\$2,806,467	\$4,071,791	\$4,397,580	\$3,816,125	\$4,330,166	\$4,967,645
COMPONENTS OF ENDING FUND BALANCE									
a) Nonspendable									
Revolving Cash	9711	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Stores	9712								
Prepaid Expenditures	9713								
All Others	9719								
b) Restricted									
	9740	\$663,646	\$1,170,478	\$1,018,733	\$1,755,581	\$1,856,020	\$1,177,274	\$679,754	\$137,649
c) Committed									
Stabilization Arrangements	9750								
Other Commitments									
d) Assigned									
Other Assignments	9780	\$0	\$181,204	\$0	\$422,692	\$1,434,060	\$1,531,351	\$0	\$0
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	\$1,167,964	\$1,000,616	\$1,780,234	\$1,020,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Unassigned/Unappropriated	9790	<u>\$0</u>	<u>\$257,521</u>	<u>\$0</u>	<u>\$866,018</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,542,912</u>	<u>\$3,722,496</u>
Fund 17, REU and Unassigned/Unappropriated		\$ 733,161	\$ 733,161	\$ 763,627	\$ 772,853	\$ 723,127	\$ 791,853	\$ 791,853	\$ 791,853
Total Reserves and Unassigned (F01 & F17) by Percent		6.00%	5.97%	7.73%	7.83%	5.07%	5.41%	12.57%	15.69%
Total Reserves and Unassigned (F01 & F17) by Amount		\$ 1,901,125	\$ 1,991,298	\$ 2,543,861	\$ 2,658,871	\$ 1,823,127	\$ 1,891,853	\$ 4,434,765	\$ 5,614,349
Required Reserves Standard by Amount:	3%	\$ 950,941	\$ 1,000,616	\$ 987,552	\$ 1,018,148	\$ 1,079,015	\$ 1,048,190	\$ 1,058,075	\$ 1,073,718
Enrollment (excl independent charter schools)		3,097	3,112	3,110	3,005	2,812	2,830	2,850	2,880
Actual ADA (excl ADA for independent charter schools)		3,007.26	2,988.12	2,982.87	2,982.87	2,680.70	2,836.70	2,784.98	2,714.00
Total Expenditures per ADA (incl trfs out & uses)		\$ 10,540	\$ 11,091	\$ 11,036	\$ 11,036	\$ 12,660	\$ 12,317	\$ 12,664	\$ 13,187
Total Revenues Per ADA		\$ 10,195	\$ 11,350	\$ 11,099	\$ 11,099	\$ 13,132	\$ 12,112	\$ 12,849	\$ 13,422

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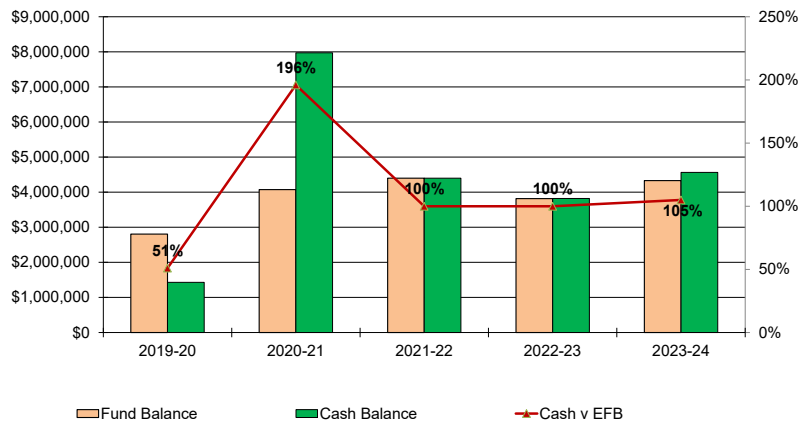
Enrollment vs Average Attendance



Salaries & Benefits as % of Expenditures



Ending Fund Balance vs Cash Balance



Available Reserves - Funds 01 & 17

