



# Pacific Grove Unified School District

## FY 2022 - 2023 Second Interim Report

**Presented by:**

**Joshua Jorn, Assistant Superintendent  
Business Services**

# 2022-2023 Budget Cycle

## Report 1

Adopted Budget  
June 30, 2022

## Report 5

June 2023  
Budget Adoption and  
Public Hearing two  
separate meetings

## Report 4

2nd Interim Report  
March 15, 2023

## Report 2

Unaudited Actuals  
September 15, 2022

## Report 3

1st Interim Report  
December 15, 2022



# Second Interim Report

## 2022-2023

- **SECOND INTERIM REPORT** covers the financial and budgetary status of the Pacific Grove Unified School District for the period July 1st, 2022 through January 31st, 2023.

### Report to Board Covers

**General Fund 01: Combined  
Funds: 11, 12, 13, 14, 20, 21, 40**

### **POSITIVE CERTIFICATION**

☑ The district, based on current projections, **will be able** to meet its financial obligations for the current and subsequent two fiscal years.

### **QUALIFIED CERTIFICATION**

❖ The district, based on current projections, **may not be able** to meet its financial obligations for the current and subsequent two fiscal years.

### **NEGATIVE CERTIFICATION**

❖ The district, based on current projections, **will be unable** to meet its financial obligations for the current and subsequent two fiscal years.

# Community Funded Formally Basic Aid Districts

- A Community Funded “basic aid” district such as PGUSD receives revenue from local property taxes that exceed the Local Control Funding Formula (LCFF) entitlement

- **PGUSD’s LCFF Entitlement for FY 2022-2023 is \$21,493,305**

**PGUSD’s Local Revenue projections for FY2022-2023 is \$35,286,660**

# District Summary

## District Overview for 2022-23

### Enrollment Information

Enrollment by Ethnicity and Site	Forest Grove	Robert Down	Middle School	High School	Comm High	Total	%	English Learners	%
Native American	2	3	8	6	-	19	1.1%	1	0.1%
Asian	39	25	63	61	-	188	10.6%	0	0.0%
Pacific Islander	4	3	1	4	-	12	0.7%	6	0.3%
African American	6	5	7	13	-	31	1.7%	1	0.1%
White	197	268	238	335	-	1,038	58.3%	0	0.0%
Hispanic	100	67	84	100	6	357	20.0%	16	0.9%
Two or More	28	29	18	16	5	96	5.4%	43	2.4%
None Reported	13	8	2	16	1	40	2.2%	0	0.0%
<b>Total</b>	<b>389</b>	<b>408</b>	<b>421</b>	<b>551</b>	<b>12</b>	<b>1,781</b>	<b>100.0%</b>	<b>67</b>	<b>3.8%</b>

### Budget Information

<b>Beginning Fund Balance</b>	<b>8,429,492</b>	<b>Property Tax Revenue Trend:</b>	<b>STRS Rate Increases:</b>
<b>Revenues:</b>		2015-16 5.84%	2015-16 10.7% 348,895
Property Taxes	35,286,660	2016-17 5.90%	2016-17 12.6% 654,714
Federal	1,906,950	2017-18 5.96%	2017-18 14.4% 993,010
State	4,283,127	2018-19 6.52%	2018-19 16.3% 1,372,404
Local	2,529,621	2019-20 4.71%	2019-20 17.1% 1,507,712
<b>Total Revenues</b>	<b>44,006,358</b>	2020-21 6.62%	2020-21 16.2% 1,401,571
		2021-22 3.48%	2021-22 16.9% 1,535,901
<b>Expenditures:</b>		2022-23 8.00%	2022-23 19.1% 2,005,695
Certificated Salaries	18,850,079	<b>General Fund Reserve Trend:</b>	2023-24 19.1% 2,078,366
Classified Salaries	8,267,558	2014-15 12.5%	<b>PERS Rate Increases:</b>
Employee Benefits	9,992,836	2015-16 16.7%	2016-17 13.9% 134,109
Books and Supplies	2,499,210	2016-17 17.4%	2017-18 15.5% 240,963
Services	4,222,453	2017-18 12.6%	2018-19 18.1% 437,254
Capital Outlay	42,289	2018-19 12.1%	2019-20 19.7% 539,910
Other	(367,842)	2019-20 12.8%	2020-21 20.7% 609,366
Transfers Out	419,635	2020-21 14.2%	2021-22 22.9% 751,643
<b>Total Expenditures</b>	<b>43,836,920</b>	2021-22 14.7%	2022-23 25.4% 1,086,205
<b>Ending Fund Balance</b>	<b>8,598,930</b>	2022-23 13.2%	2023-24 27.1% 1,316,886

### General Information

SBAC FG	2021-2022 ELA*	2021-2022 Math*	2021-2022 Science*	2021-2022 Total Assessed	Free & Reduced Meals
3rd	55%	59%	N/A	55	10-11 17.0%
4th	62%	56%	N/A	65	11-12 19.9%
5th	65%	33%	43%	71	12-13 20.8%
RD					13-14 19.0%
3rd	80%	80%	N/A	74	14-15 19.8%
4th	81%	71%	N/A	74	15-16 19.3%
5th	86%	70%	74%	73	16-17 16.5%
PGMS					17-18 20.0%
6th	67%	47%	N/A	133	18-19 19.1%
7th	77%	52%	N/A	136	19-20 20.6%
8th	76%	52%	60%	123	20-21 18.6%
PGHS					21-22 13.8%
11th/12th	79%	59%	54%	121	22-23 17.1%

\* percent of students who have "met or exceeded" the standards

# District Unrestricted General Fund

## General Fund 01 Combined

Revenue	FY 2022-2023 First Interim	FY 2022-2023 Second Interim	Net Change
<b>Beginning Fund Balance</b>	\$8,419,839	\$8,429,492	+\$9,653
<b>Total Revenue</b>	\$43,013,449	\$44,006,357	+\$992,908
<b>Total Expenditures</b>	\$43,104,984	\$43,836,920	+\$731,936
<b>Ending Fund Balance</b>	\$8,288,699	\$8,179,294	(\$109,405)

# General Fund Combined Unrestricted/Restricted

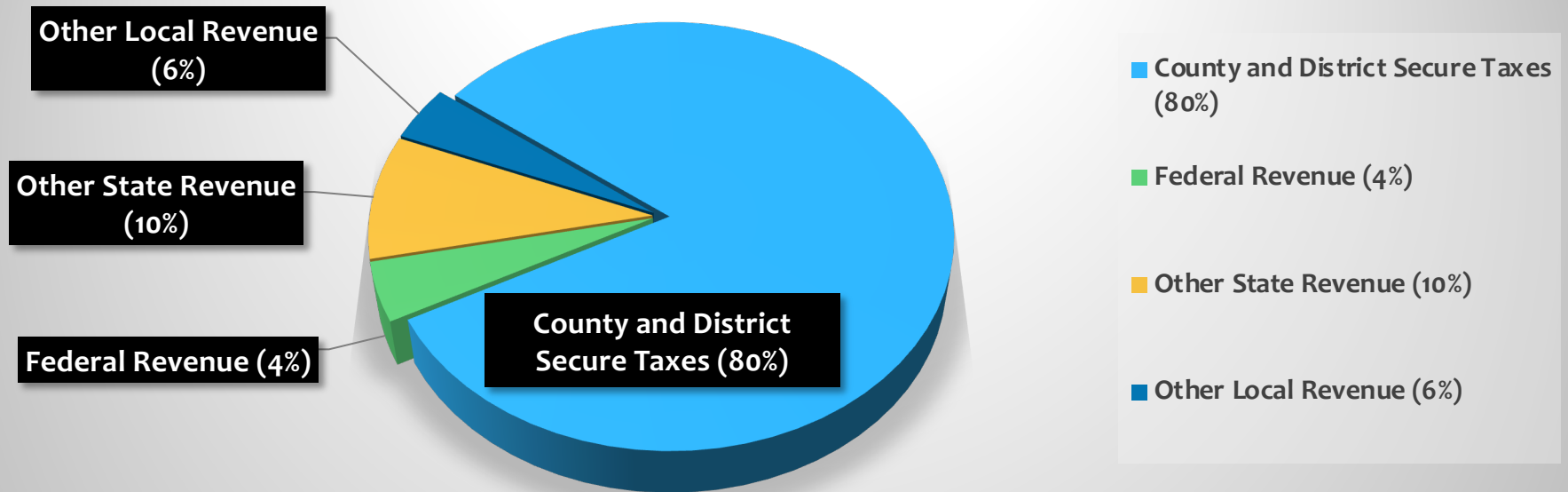
Pacific Grove Unified School District

## Fund 1 - General Fund - Combined

Prop Taxes	5.15%	5.15%	8.03%	7.90%	4.00%	4.00%
	2022-23 Adopted Budget	2022-23 October Budget Revise	2022-23 First Interim	2022-23 Second Interim	2023-24 Estimate	2024-25 Estimate
Beginning Fund Balance - Rest	435,843	2,514,965	2,514,965	2,514,965	2,366,444	1,295,772
Beginning Fund Balance - Unrest.	5,077,478	5,658,018	5,904,874	5,914,527	5,857,356	6,358,970
<b>Beginning Fund Balance</b>	<b>5,513,321</b>	<b>8,172,983</b>	<b>8,419,839</b>	<b>8,429,492</b>	<b>8,223,800</b>	<b>7,659,743</b>
<b>Revenues:</b>						
LCFF Sources 8000	34,706,630	35,668,241	35,286,660	35,286,660	36,579,663	37,925,121
Federal Sources 8100	1,115,942	1,009,494	1,918,109	1,906,950	1,252,374	849,999
State Sources 8300	2,280,637	2,280,637	4,023,647	4,283,127	2,226,679	2,491,827
Local Sources 8600	1,896,238	1,716,254	1,785,033	2,529,621	1,907,827	1,907,827
<b>Total Revenues</b>	<b>39,999,447</b>	<b>40,674,626</b>	<b>43,013,449</b>	<b>44,006,357</b>	<b>41,966,543</b>	<b>43,174,773</b>
percent change	2.4%	1.7%	5.8%	2.3%	-2.4%	2.9%
<b>Expenditures:</b>						
Certificated Salaries 1000	18,485,672	18,485,672	18,861,085	18,850,079	19,155,449	19,441,868
Classified Salaries 2000	7,798,713	7,798,713	8,022,597	8,267,558	8,410,306	8,555,666
Employee Benefits 3000	10,316,927	10,316,927	9,947,251	9,992,836	10,243,118	10,382,481
Books and Supplies 4000	995,266	995,266	2,245,890	2,499,210	1,119,968	1,125,568
Services and Other 5000	2,755,302	2,757,242	3,979,922	4,222,453	3,331,032	3,430,826
Capital Outlay 6000	-	-	16,846	42,289	200,000	200,000
Other Outgo 7100/7400	159,752	37,997	50,757	51,793	70,996	91,361
Other Outgo 7300	-	-	-	(89,299)	-	-
<b>Total Expenditures</b>	<b>40,511,632</b>	<b>40,391,817</b>	<b>43,124,348</b>	<b>43,836,920</b>	<b>42,530,600</b>	<b>43,227,769</b>
percent change	0.8%	-0.3%	6.8%	1.7%	-1.4%	1.6%
<b>Surplus (Deficit)</b>	<b>(591,365)</b>	<b>282,809</b>	<b>(131,139)</b>	<b>169,437</b>	<b>(564,057)</b>	<b>(52,996)</b>
carryover funds						
Unrestricted						
Restricted						
<b>Transfers In (Out)</b>						
Fund 11 - Adult Education	102,120	-	-	-	-	-
Fund 12 - Child Development	(19,635)	-	(19,635)	(19,635)	(19,635)	(40,000)
Fund 13 - Cafeteria	-	-	-	-	-	-
Fund 14 - Deferred Maintenance	-	-	-	(200,000)	(200,000)	(200,000)
Fund 40 - Cap Reserve	-	-	-	(200,000)	(200,000)	(200,000)
<b>Net Transfers In (Out)</b>	<b>82,485</b>	<b>-</b>	<b>(19,635)</b>	<b>(419,635)</b>	<b>(419,635)</b>	<b>(440,000)</b>
<b>Ending Fund Balance</b>	<b>5,001,136</b>	<b>8,455,792</b>	<b>8,288,699</b>	<b>8,179,294</b>	<b>7,659,743</b>	<b>7,606,746</b>
<b>Components of Ending Fund Balance</b>						
<b>a Nonspendable - Revolving Cash</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>b Restricted (restricted carryover)</b>	<b>420,843</b>	<b>2,514,965</b>	<b>2,366,444</b>	<b>2,316,938</b>	<b>1,295,772</b>	<b>692</b>
<b>c Committed / Prepaid Exp.</b>						
<b>d Assigned</b>						
Prop Tax Reserve (0.50%)	161,002	165,810	163,922	163,922	170,256	177,004
Basic Aid Reserve	2,645,873	4,080,525	3,976,565	3,957,445	4,372,501	5,486,957
Sick Leave Incentive Reserve	70,000	70,000	70,000	70,000	70,000	-
Deferred Maint. & RRM Reserve	279,910	276,316	276,846	276,846	340,479	361,394
STRS/PERS Reserve 2021-22	131,422	131,422	131,422	131,422	137,829	279,975
C/o to FD 40; Donations	-	-	-	-	-	-
<b>e 3% Resv for Econ Uncertainties (3%)</b>	<b>1,215,349</b>	<b>1,211,755</b>	<b>1,298,500</b>	<b>1,327,721</b>	<b>1,267,905</b>	<b>1,295,724</b>
Unassigned/Unappropriated						
<b>Subtotal Unrestricted Reserves</b>	<b>4,503,556</b>	<b>5,935,827</b>	<b>5,917,255</b>	<b>5,857,356</b>	<b>6,358,970</b>	<b>7,601,054</b>
Undesignated Resv Percent	11.1%	14.7%	13.7%	13.2%	14.8%	17.4%
<b>Ending Fund Balance</b>	<b>4,929,399</b>	<b>8,455,792</b>	<b>8,288,699</b>	<b>8,179,294</b>	<b>7,659,743</b>	<b>7,606,746</b>

# Projected Revenue

Revenue Source	October Revise Projections	Amounts
County and District Secured/Unsecured Taxes (80%)	Projected Year Totals	\$35,286,660
Federal Revenue (4%)	Projected Year Totals	\$1,906,950
Other State Revenue (10%)	Projected Year Totals	\$4,283,127
Other Local Revenue (6%)	Projected Year Totals	\$2,529,621
	<b>Projected Year Total</b>	<b>\$44,006,357</b>

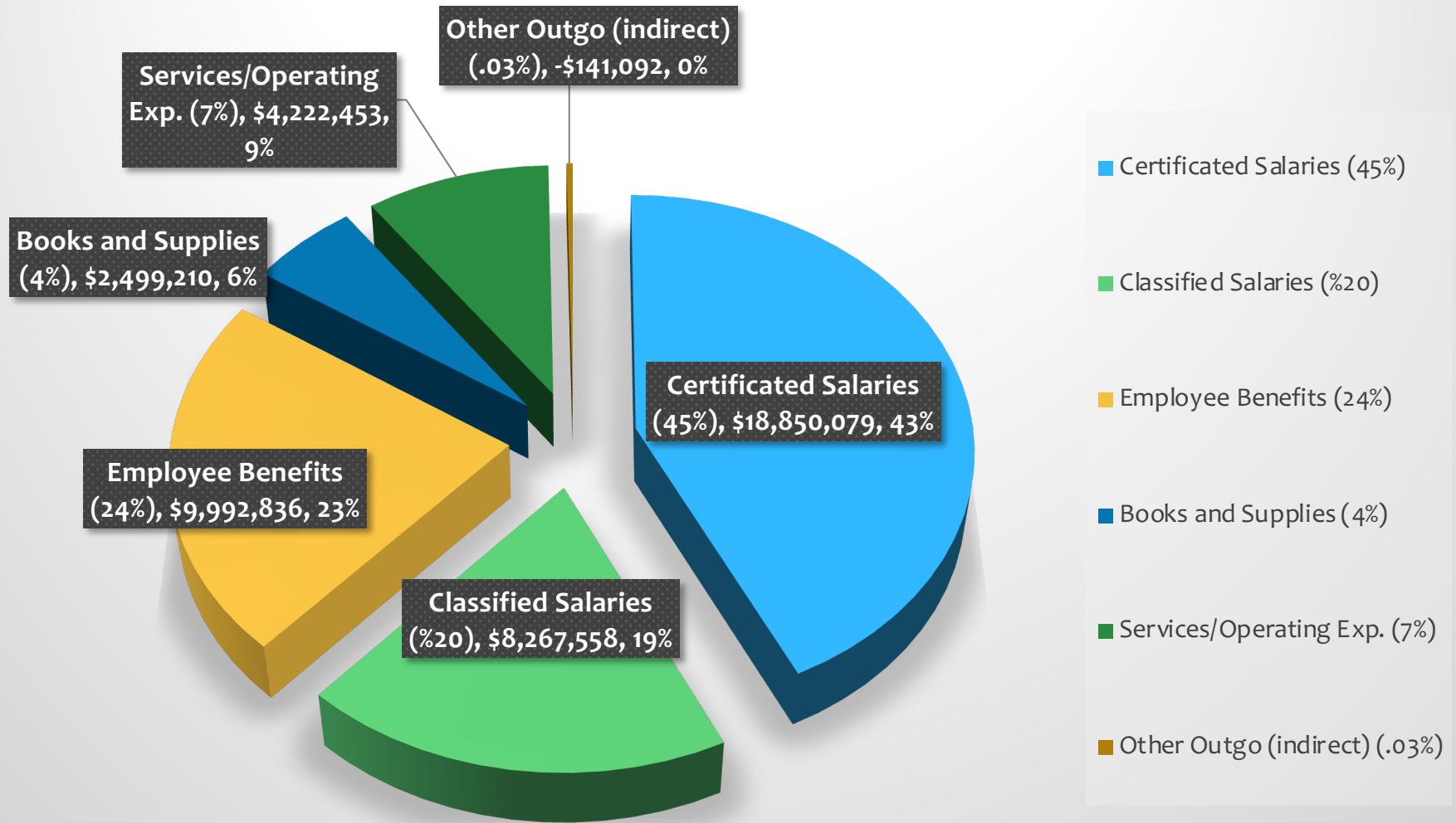




# Projected Expenditures

	FY 22-23 First Interim	FY 22-23 Second Interim	Net Change
<b>Salary and Benefits</b>			
–Certificated Salaries	\$18,861,085	\$18,850,079	(\$11,006)
–Classified Salaries	\$8,022,597	\$8,267,558	+\$244,961
–Employee Benefits	\$9,947,251	\$9,992,836	+\$45,585
<b>Total Salary and Benefits</b>	<b>\$36,830,933</b>	<b>\$37,110,473</b>	<b>+\$279,540</b>
<b>Operating Expenses</b>			
–Books & Supplies	\$2,245,890	\$2,499,210	+\$253,320
–Service & Other Operating	\$3,979,922	\$4,222,453	+\$242,531
–Other Outgoing (Exc. Indirect Costs)	\$138,723	\$51,979	(\$86,744)
- Capital Outlay	\$16,846	\$42,289	+\$23,443
–Other Outgoing (Indirect Costs)	\$50,757	(\$89,299)	(\$140,056)
<b>Total Operating</b>	<b>\$6,431,778</b>	<b>\$6,726,447</b>	<b>+\$294,669</b>
<b>Total Expenditures</b>	<b>\$43,104,984</b>	<b>\$43,836,920</b>	<b>+\$731,936</b>

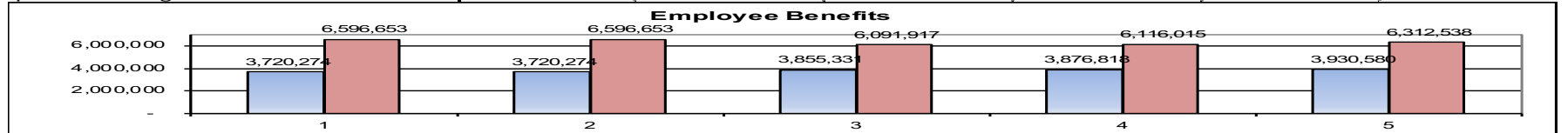
# Projected Expenditures



# Snapshot of Employee Benefits - 3000

## Employee Benefits - 3000

		2022-23 Adopted Budget	2022-23 October Budget Revise	2022-23 First Interim	2022-23 Second Interim	2023-24 Estimate	2024-25 Estimate
<b>STRS</b>							
Restricted	3100	2,310,283	2,310,283	2,367,382	2,378,119	2,381,447	2,391,358
Unrestricted		2,823,667	2,823,667	2,828,410	2,817,989	2,907,395	2,952,064
<b>Total STRS</b>		<b>5,133,950</b>	<b>5,133,950</b>	<b>5,195,792</b>	<b>5,196,108</b>	<b>5,288,842</b>	<b>5,343,423</b>
Employee - STRS		10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Employer - STRS		19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
<b>PERS</b>							
Restricted	3200	726,560	726,560	728,580	745,621	798,688	814,134
Unrestricted		1,386,912	1,386,912	1,275,689	1,298,790	1,335,007	1,359,005
<b>Total PERS</b>		<b>2,113,472</b>	<b>2,113,472</b>	<b>2,004,269</b>	<b>2,044,411</b>	<b>2,133,695</b>	<b>2,173,139</b>
Employee - PERS		7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Employer - PERS		25.370%	25.370%	25.370%	25.370%	25.200%	24.600%
<b>Social Security - Medicare</b>							
Restricted	3300	274,936	274,936	266,614	267,424	295,613	300,736
Unrestricted		658,324	658,324	575,684	583,837	625,525	635,680
<b>Total Social Security - Medicare</b>		<b>933,260</b>	<b>933,260</b>	<b>842,298</b>	<b>851,261</b>	<b>921,138</b>	<b>936,416</b>
Employee - FICA		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Employer - FICA		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Employer/Employee - Medicare		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
<b>Health and Welfare</b>							
Restricted	3400	238,682	238,682	311,386	301,150	266,366	270,563
Unrestricted		854,309	854,309	856,990	856,514	874,522	888,206
<b>Total Health and Welfare</b>		<b>1,092,991</b>	<b>1,092,991</b>	<b>1,168,376</b>	<b>1,157,664</b>	<b>1,140,888</b>	<b>1,158,769</b>
<b>SUI</b>							
Restricted	3500	31,513	31,513	33,372	33,912	34,630	35,176
Unrestricted		101,687	101,687	100,754	101,182	103,197	104,812
<b>Total SUI</b>		<b>133,200</b>	<b>133,200</b>	<b>134,126</b>	<b>135,094</b>	<b>137,827</b>	<b>139,988</b>
Employee - SUI		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Employer - SUI		0.50%	0.50%	0.50%	0.50%	0.50%	0.20%
<b>Workers Comp</b>							
Restricted	3600	136,927	136,927	145,125	147,720	150,877	153,254
Unrestricted		443,730	443,730	437,610	439,767	449,609	456,644
<b>Total Workers Comp</b>		<b>580,657</b>	<b>580,657</b>	<b>582,735</b>	<b>587,487</b>	<b>600,486</b>	<b>609,898</b>
Experience Mod Rate		2.770	2.770	2.770	2.770	2.178	2.178
<b>Other Benefits</b>							
Restricted	3900	1,373	1,373	2,872	2,872	2,958	3,047
Unrestricted		328,024	328,024	16,780	17,936	17,283	17,802
<b>Total Workers Comp</b>		<b>329,397</b>	<b>329,397</b>	<b>19,652</b>	<b>20,808</b>	<b>20,242</b>	<b>20,849</b>
<b>Total Restricted</b>		<b>3,720,274</b>	<b>3,720,274</b>	<b>3,855,331</b>	<b>3,876,818</b>	<b>3,930,580</b>	<b>3,968,268</b>
<b>Total Unrestricted</b>		<b>6,596,653</b>	<b>6,596,653</b>	<b>6,091,917</b>	<b>6,116,015</b>	<b>6,312,538</b>	<b>6,414,213</b>
<b>Total Employee Benefits</b>		<b>10,316,927</b>	<b>10,316,927</b>	<b>9,947,251</b>	<b>9,992,836</b>	<b>10,243,118</b>	<b>10,382,481</b>
percent change		13.1%	0.0%	-3.6%	0.5%	3.0%	1.4%



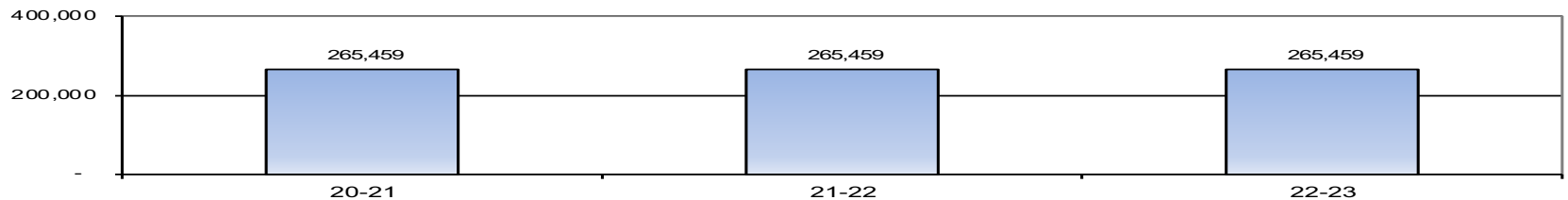
# Snapshot at Fund 11

Pacific Grove Unified School District

## Fund 11 - Adult Education Fund

		2022-23 Adopted Budget	2022-23 October Budget Revise	2022-23 First Interim	2022-23 Second Interim	2023-24 Estimate	2024-25 Estimate
<b>Beginning Fund Balance</b>		<b>1,783,229</b>	<b>2,354,089</b>	<b>2,354,115</b>	<b>2,354,115</b>	<b>1,834,332</b>	<b>1,180,515</b>
<b>Revenues:</b>							
LCFF Sources	8000	265,459	265,459	265,459	265,459	265,459	265,459
Federal Revenue	8200	59,915	59,915	55,295	55,295	55,295	55,295
Other State Revenue	8091/8590	1,669,948	1,669,948	1,693,945	1,693,945	1,693,945	1,693,945
Other Local Revenue	8600	441,250	441,250	555,240	612,382	555,240	555,240
<b>Total Revenues</b>		<b>2,436,572</b>	<b>2,436,572</b>	<b>2,569,939</b>	<b>2,627,081</b>	<b>2,569,939</b>	<b>2,569,939</b>
<b>Expenditures:</b>							
Certificated Salaries	1000	666,749	666,749	654,991	600,360	664,947	675,387
Classified Salaries	2000	1,055,592	1,055,592	1,131,517	1,000,389	1,148,716	1,168,589
Employee Benefits	3000	596,538	596,538	597,321	539,192	606,400	618,215
Books and Supplies	4000	310,778	310,778	320,740	1,963,081	325,615	325,615
Services & Other Operat	5000	112,594	112,594	199,589	230,986	202,623	202,623
Capital Outlay	6000	-	-	201,331	201,328	204,391	-
Other Outgo	7100	-	-	-	-	-	-
Indirect Costs	7350	82,760	82,760	70,000	70,000	71,064	83,000
<b>Total Expenditures</b>		<b>2,825,011</b>	<b>2,825,011</b>	<b>3,175,489</b>	<b>4,605,339</b>	<b>3,223,756</b>	<b>3,073,428</b>
<b>Surplus (Deficit)</b>		<b>(388,439)</b>	<b>(388,439)</b>	<b>(605,550)</b>	<b>(1,978,258)</b>	<b>(653,817)</b>	<b>(503,489)</b>
<b>Transfers In - Fund 1</b>	8900						
<b>Ending Fund Balance</b>		<b>1,394,790</b>	<b>1,965,650</b>	<b>1,748,765</b>	<b>376,057</b>	<b>1,180,515</b>	<b>677,025</b>
<b>Components of Ending Fund Balance:</b>							
a) Nonspendable - Revolvin	9711						
b) Restricted - grants/donal	9740	97,344	473,331	-	265,354		
c) Committed	9750						
d) Assigned	9780	1,365,896	1,365,896	1,748,765	110,503	1,180,515	677,025
e) Unassigned/Unappropriat	9790						
<b>Ending Fund Balance</b>		<b>1,463,240</b>	<b>1,839,227</b>	<b>1,748,765</b>	<b>375,857</b>	<b>1,180,515</b>	<b>677,025</b>

Fund 11 - Transfers In From General Fund

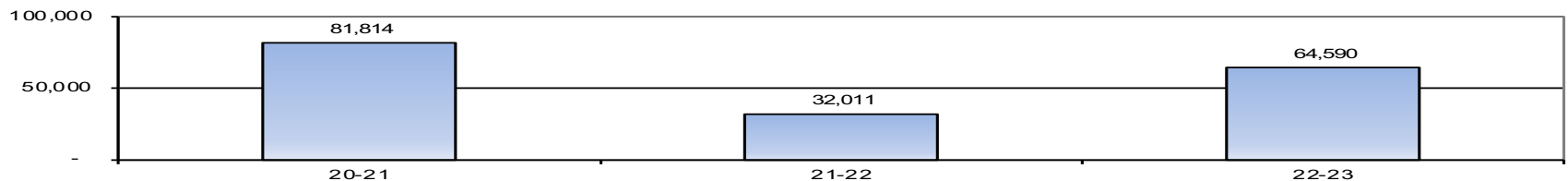


# Snapshot at Fund 12

## Fund 12 - Child Development Fund

		2022-23 Adopted Budget	2022-23 October Budget Revise	2022-23 First Interim	2022-23 Second Interim	2023-24 Estimate	2024-25 Estimate
<b>Beginning Fund Balance</b>		97,076	24,329	24,328	24,328	81,814	36,625
<b>Revenues:</b>							
LCFF Sources	8000						
Federal Revenue	8100						
State Rev. (Preschool)	8500	129,899	129,899	129,899	130,122	130,000	131,000
Local Rev. (BASRP)	8600	360,000	320,000	360,000	358,236	360,000	360,500
<b>Total Revenues</b>		<b>489,899</b>	<b>449,899</b>	<b>489,899</b>	<b>488,358</b>	<b>490,000</b>	<b>491,500</b>
<b>Expenditures:</b>							
Certificated Salaries	1000	64,104	64,104	63,104	64,604	65,110	66,133
Classified Salaries	2000	297,389	214,810	250,029	255,105	302,534	307,768
Employee Benefits	3000	130,575	130,575	110,204	117,306	134,182	137,853
Books and Supplies	4000	10,866	10,866	19,572	15,325	11,000	12,000
Services & Other Operat	5000	4,500	4,500	9,000	9,242	5,000	5,200
Capital Outlay	6000	-	-	-	-	-	-
Other Outgo	7100						
Indirect Costs	7300	17,362	17,362	17,362	19,299	17,362	17,362
<b>Total Expenditures</b>		<b>524,796</b>	<b>442,217</b>	<b>469,271</b>	<b>480,881</b>	<b>535,189</b>	<b>546,315</b>
<b>Surplus (Deficit)</b>		<b>(34,897)</b>	<b>7,682</b>	<b>20,628</b>	<b>7,477</b>	<b>(45,189)</b>	<b>(54,815)</b>
<b>Transfers In from Fund 01</b>	8900	19,635	-	19,635	19,635	-	40,000
<b>Ending Fund Balance</b>		<b>81,814</b>	<b>32,011</b>	<b>64,590</b>	<b>51,440</b>	<b>36,625</b>	<b>21,810</b>
<b>Components of Ending Fund Balance:</b>							
a) Nonspendable - Revolvin	9711						
b) Restricted	9740	-	-	11,225	11,488		
c) Committed	9750						
d) Assigned	9780	81,814	32,011	53,365	39,992	36,625	21,810
e) Unassigned-Res for Ecoi	9789						
Unassigned/Unappropriat	9790						
<b>Ending Fund Balance</b>		<b>81,814</b>	<b>32,011</b>	<b>64,590</b>	<b>51,440</b>	<b>36,625</b>	<b>21,810</b>

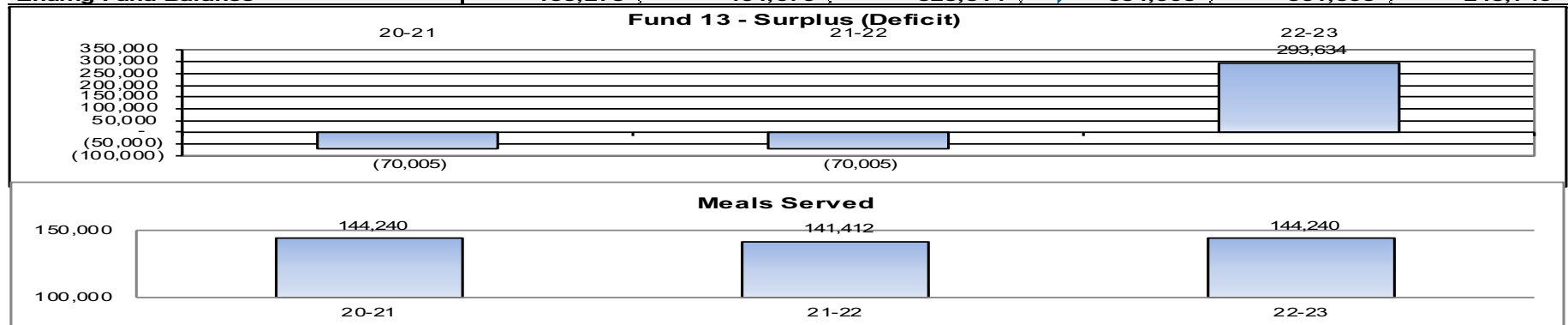
Fund 12 - Ending Fund Balance



# Snapshot at Fund 13

## Fund 13 - Cafeteria Fund

		2022-23 Adopted Budget	2022-23 October Budget Revise	2022-23 First Interim	2022-23 Second Interim	2023-24 Estimate	2024-25 Estimate
<b>Beginning Fund Balance</b>		<b>205,283</b>	<b>534,681</b>	<b>534,680</b>	<b>534,680</b>	<b>464,676</b>	<b>361,393</b>
<b>Revenues:</b>							
LCFF Sources	8000						
Federal Revenue	8200	903,104	903,104	349,000	407,136	905,000	907,000
Other State Revenue	8500	59,894	59,894	941,000	941,000	60,000	60,000
Other Local Revenue	8600	5,500	5,500	15,825	19,854	5,500	6,000
<b>Total Revenues</b>		<b>968,498</b>	<b>968,498</b>	<b>1,305,825</b>	<b>1,367,990</b>	<b>970,500</b>	<b>973,000</b>
<b>Expenditures:</b>							
Certificated Salaries	1000						
Classified Salaries	2000	351,820	351,820	337,696	335,220	357,906	364,528
Employee Benefits	3000	123,988	123,988	111,020	110,504	133,548	138,287
Supplies	4000	536,242	536,242	536,240	594,377	552,329	552,829
Services	5000	26,453	26,453	27,233	27,634	30,000	30,000
Capital Outlay	6000						
Other Outgo/indirect	7100/7350						
<b>Total Expenditures</b>		<b>1,038,503</b>	<b>1,038,503</b>	<b>1,012,191</b>	<b>1,067,737</b>	<b>1,073,783</b>	<b>1,085,644</b>
<b>Surplus (Deficit)</b>		<b>(70,005)</b>	<b>(70,005)</b>	<b>293,634</b>	<b>300,253</b>	<b>(103,283)</b>	<b>(112,644)</b>
<b>Transfers In - General Fur</b>	8900						
<b>Ending Fund Balance</b>		<b>135,278</b>	<b>464,676</b>	<b>828,314</b>	<b>834,933</b>	<b>361,393</b>	<b>248,749</b>
<b>Components of Ending Fund Balance:</b>							
a) Nonspendable - Stores	9711						
b) Restricted	9740	135,278	464,676	828,314	834,905	361,393	248,749
c) Committed							
d) Assigned - cash in drawer		-	-				
e) Unassigned/Unappropriated	9790						
<b>Ending Fund Balance</b>		<b>135,278</b>	<b>464,676</b>	<b>828,314</b>	<b>834,905</b>	<b>361,393</b>	<b>248,749</b>

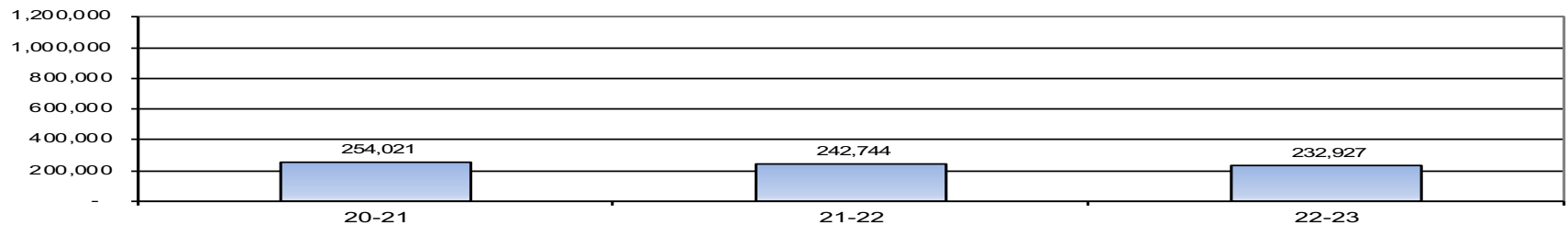


# Snapshot at Fund 14

## Fund 14 - Deferred Maintenance Fund

		2022-23 Adopted Budget	2022-23 October Budget Revise	2022-23 First Interim	2022-23 Second Interim	2023-24 Estimate	2024-25 Estimate
<b>Beginning Fund Balance</b>		185,149	173,872	173,872	173,872	254,021	322,393
<b>Revenues:</b>							
LCFF Sources	8000	93,372	93,372	93,372	93,372	93,372	93,372
Federal Revenue	8100						
Other State Revenue	8590					-	-
Other Local Revenue	8660	500	500	2,982	4,482	500	500
<b>Total Revenues</b>		93,872	93,872	96,354	97,854	93,872	93,872
<b>Expenditures:</b>							
Certificated Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies	4300			2,000	196,000	-	-
Repair/rental/Services	5600/5800	25,000	25,000	35,300	51,300	25,500	30,000
Capital Outlay	6000						
Other Outgo	7100						
Indirect Costs	7300						
<b>Total Expenditures</b>		25,000	25,000	37,300	247,300	25,500	30,000
<b>Surplus (Deficit)</b>		68,872	68,872	59,054	(149,446)	68,372	63,872
<b>Transfers In (Out) - to Ger</b>	8900				200,000		
<b>Ending Fund Balance</b>		254,021	242,744	232,927	224,426	322,393	386,265
<b>Components of Ending Fund Balance:</b>							
a) Nonspendable - Revolvin	9711						
b) Restricted	9740						
c) Committed	9750						
d) Assigned	9780	254,021	242,744	232,927	232,927	322,393	386,265
e) Unassigned-Reserve for	9789						
Unassigned/Unappropriat	9790						
<b>Ending Fund Balance</b>		254,021	242,744	232,927	232,927	322,393	386,265

Fund 14 - Ending Fund Balance

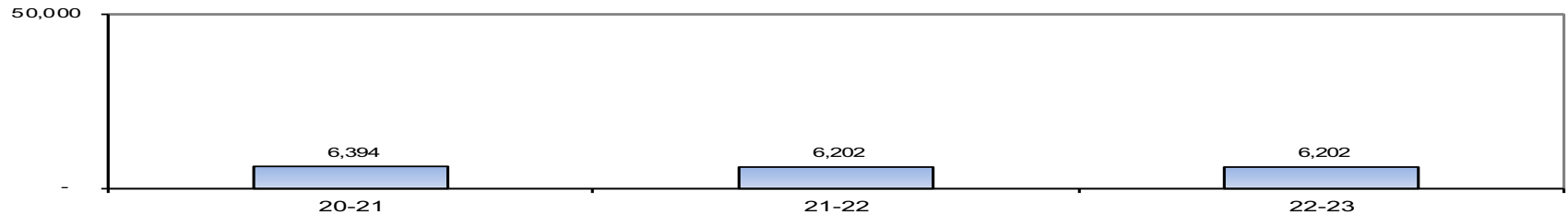


# Snapshot at Fund 20

## Fund 20 - Postemployment Benefits Fund

		2022-23 Adopted Budget	2022-23 October Budget Revise	2022-23 First Interim	2022-23 Second Interim	2023-24 Estimate	2024-25 Estimate
<b>Beginning Fund Balance</b>		6,344	6,152	6,152	6,152	6,394	6,444
<b>Revenues:</b>							
LCFF Sources	8000						
Federal Revenue	8100						
Other State Revenue	8300						
Other Local Revenue	8600	50	50	50	50	50	50
<b>Total Revenues</b>		50	50	50	50	50	50
<b>Expenditures:</b>							
Certificated Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies	4000						
Services	5000						
Capital Outlay	6000						
Other Outgo	7100						
Indirect Costs	7300						
<b>Total Expenditures</b>		-	-			-	-
<b>Surplus (Deficit)</b>		50	50	50	50	50	50
<b>Transfers In (Out) - from (to)</b>	8900						
<b>Ending Fund Balance</b>		6,394	6,202	6,202	6,202	6,444	6,494
<b>Components of Ending Fund Balance:</b>							
a) Nonspendable - Revolving	9711						
b) Restricted	9740						
c) Committed	9750						
d) Assigned - Medigap	9780	6,394	6,202	6,202	6,202	6,444	6,494
e) Unassigned-Reserve for	9789						
Unassigned/Unappropriated	9790						
<b>Ending Fund Balance</b>		6,394	6,202	6,202	6,202	6,444	6,494

Fund 20 - Ending Fund Balance



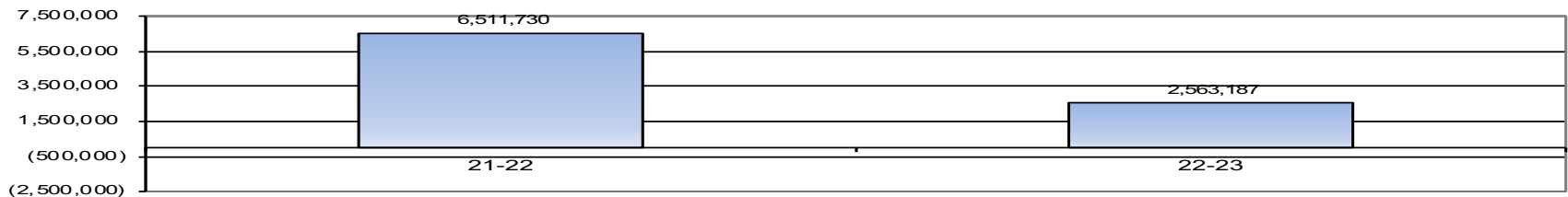


# Snapshot at Fund 21

## Fund 21 - Building Fund (Education Technology)

		2022-23 Adopted Budget	2022-23 October Budget Revise	2022-23 First Interim	2022-23 Second Interim	2023-24 Estimate	2024-25 Estimate
<b>Beginning Fund Balance</b>		<b>1,125,990</b>	<b>6,511,730</b>	<b>6,511,729</b>	<b>6,511,729</b>	<b>3,015,494</b>	<b>924,189</b>
<b>Revenues:</b>							
Mea D - Series A	8951						
Mea D - Series B		5,871,750	5,871,750	5,871,750	5,871,750		
Mea A - Series C	8951						
Mea A - Series D	8951						
Other Local Revenue	8600	2,500	15,000	91,153	215,116	2,500	2,500
<b>Total Revenues</b>		<b>5,874,250</b>	<b>5,886,750</b>	<b>5,962,903</b>	<b>6,086,866</b>	<b>2,500</b>	<b>2,500</b>
<b>Expenditures:</b>							
Certificated Salaries	1000						
Classified Salaries	2000	49,411	49,411	125,033	55,259	127,534	130,084
Employee Benefits	3000	18,004	18,004	46,687	19,767	47,621	48,573
Supplies	4000	1,317,868	1,317,868	1,317,868	1,323,173	1,344,225	1,371,110
Services	5000	958,157	958,157	563,162	983,162	574,425	585,914
Capital Outlay	6000	1,641,306	1,641,306	7,858,695	6,363,459	-	-
Other Outgo	7100						
Indirect Costs	7300						
<b>Total Expenditures</b>		<b>3,984,746</b>	<b>3,562,559</b>	<b>9,911,445</b>	<b>8,744,820</b>	<b>2,093,805</b>	<b>2,135,681</b>
<b>Surplus (Deficit)</b>		<b>1,889,504</b>	<b>2,324,191</b>	<b>(3,948,542)</b>	<b>(2,657,954)</b>	<b>(2,091,305)</b>	<b>(2,133,181)</b>
<b>Transfers In (Out)</b>	8900/(7619)						
<b>Ending Fund Balance</b>		<b>3,015,494</b>	<b>8,835,921</b>	<b>2,563,187</b>	<b>3,853,775</b>	<b>924,189</b>	<b>(1,208,992)</b>
<b>Components of Ending Fund Balance:</b>							
a) Nonspendable - Revolvin	9711						
b) Restricted	9740	3,372,096	3,372,099	2,524,154	3,775,011	924,189	(1,208,992)
c) Committed	9750						
d) Assigned	9780	65,249	65,248	39,032	78,763	39,032	39,032
e) Unassigned-Reserve for	9789						
Unassigned/Unappropriat	9790						
<b>Ending Fund Balance</b>		<b>3,437,345</b>	<b>3,437,347</b>	<b>2,563,186</b>	<b>3,853,774</b>	<b>963,221</b>	<b>(1,169,960)</b>

Fund 21 - Ending Fund Balance

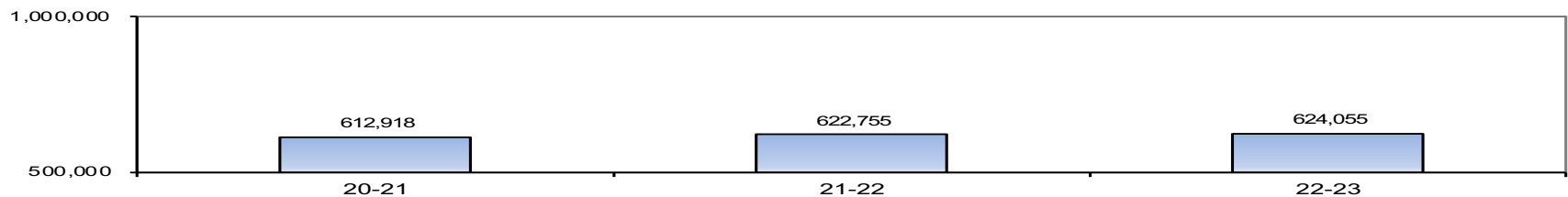


# Snapshot at Fund 40

## Fund 40 - Capital Outlay Projects Fund

		2022-23 Adopted Budget	2022-23 October Budget Revise	2022-23 First Interim	2022-23 Second Interim	2023-24 Estimate	2024-25 Estimate
<b>Beginning Fund Balance</b>		475,977	485,814	485,814	→ 485,814	612,918	729,326
<b>Revenues:</b>							
LCFF Sources	8000						
Other State Revenue	8300						
Leases & Rentals	8600	264,047	264,047	265,347	265,347	271,968	280,127
Interest income	8600	1,300	1,300	1,300	-	-	-
<b>Total Revenues</b>		265,347	265,347	266,647	265,347	271,968	280,127
<b>Expenditures:</b>							
Certificated Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies	4000				200,000	200,000	200,000
Services	5000	8,679	8,679	8,679	29,770	35,000	42,000
Capital Outlay - Equipme	6000						
Other Outgo	7100	119,727	119,727	119,727	120,560	120,560	120,560
Indirect Costs	7300					-	-
<b>Total Expenditures</b>		128,406	128,406	128,406	350,330	355,560	362,560
<b>Surplus (Deficit)</b>		136,941	136,941	138,241	→ (84,983)	(83,592)	(82,433)
<b>Transfers In (Out)</b>	8900				200,000	200,000	200,000
<b>Ending Fund Balance</b>		612,918	622,755	624,055	→ 600,831	729,326	846,894
<b>Components of Ending Fund Balance:</b>							
a) Nonspendable - Revolvin	9711						
b) Restricted	9740						
c) Committed	9750						
d) Assigned	9780	612,918	622,755	622,755	600,831	729,326	846,894
e) Unassigned/Unappropriat	9790						
<b>Ending Fund Balance</b>		612,918	622,755	622,755	→ 600,831	729,326	846,894

Fund 40 - Ending Fund Balance



# Questions



THANK YOU