

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING: MARCH 7, 2024**

---

Mission Statement

*Pacific Grove Unified School District, in partnership with the community and with a focus on equity, will challenge every student by providing a quality instructional program in a positive, safe, and stimulating environment. The District will meet the diverse needs of all students by ensuring exceptional learning opportunities to acquire and apply the knowledge and skills that develop the insight and character necessary for a productive and rewarding life.*

**DATE:** March 7, 2024

**TIME:** 5:00 PM Closed Session  
6:30 PM Open Session

**LOCATION: IN PERSON**  
Pacific Grove Unified School District Office  
435 Hillcrest Avenue  
Pacific Grove, CA 93950

Trustees:

*Brian Swanson, President  
Dr. Elliott Hazen, Clerk  
Carolyn Swanson  
Jennifer McNary  
Laura Ottmar*

Administration:

*Superintendent Dr. Linda Adamson  
Assistant Superintendent Joshua Jorn*

Student Representative(s):

*Dario DiMaggio  
Dayci Dishny*

**VIRTUAL ZOOM MEETING**

Join Zoom Meeting

<https://pgusd.zoom.us/j/88641604425?pwd=WFMrd1k4MFc2Y3ZWa3RQWnZVNFpodz09>

Meeting ID: 886 4160 4425

Passcode: 899951

One tap mobile +16699006833,,81793111121#,,, \*717431# US (San Jose)

+16694449171,,81793111121#,,, \*717431# US

Find your local number: <https://pgusd.zoom.us/j/88641604425?pwd=WFMrd1k4MFc2Y3ZWa3RQWnZVNFpodz09>

**ADDITIONAL TELECONFERENCE LOCATION**

This meeting is also being conducted by teleconference at the following location:

DoubleTree by Hilton Hotel Fresno Convention Center

2233 Ventura Street

Fresno, CA 93721

The Board of Education welcomes you to its meetings, which are regularly scheduled for the first and third Thursdays of the month. Regular Board Meetings shall be adjourned by 10:00 PM, unless extended to a specific time determined by a majority of the Board. This meeting may be extended no more than once and may be adjourned to a later date. Individuals who require accommodation, including but not limited to an American Sign Language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent at least two days before the meeting date.

Any writings or documents that are public records and are provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 435 Hillcrest Avenue, Pacific Grove during normal business hours.

**AGENDA AND ORDER OF BUSINESS**

**I. OPENING BUSINESS**

A. Call to Order

B. Land Acknowledgement

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING: MARCH 7, 2024**

---

Good evening. As we begin this meeting, it's important to pay respect to and acknowledge that we are on the traditional land of the **Ohlone, Costanoan & Esselen** people and additionally pay respect to elders both past and present.

C. Roll Call

D. Adoption of Agenda

- Public Comment:
- Board Discussion:
- Move: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

**II. CLOSED SESSION**

A. Identify Closed Session Topics

The Board of Education will meet in Closed Session to consider matters appropriate for Closed Session in accordance with Education and Government Code.

1. Negotiations – Collective Bargaining Session planning and preparation with the PGTA for 2023-2024 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Buck Roggeman and Dr. Linda Adamson for the purpose of giving direction and updates.
2. Negotiations – Collective Bargaining Session planning and preparation with the CSEA for 2023-2024 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Claudia Arellano and Dr. Linda Adamson for the purpose of giving direction and updates.
3. Public Employee Discipline/Dismissal/Release/Leave/Complaint [Government Code § 54957]
4. Superintendent 120 Day Report

B. Public comment on Closed Session Topics

C. Adjourn to Close Session

**III. RECONVENE IN OPEN SESSION**

A. Report action taken in Closed Session:

1. Negotiations – Collective Bargaining Session planning and preparation with the PGTA for 2023-2024 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Buck Roggeman and Dr. Linda Adamson for the purpose of giving direction and updates.



**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING: MARCH 7, 2024**

---

2. Negotiations – Collective Bargaining Session planning and preparation with the CSEA for 2023-2024 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Claudia Arellano and Dr. Linda Adamson for the purpose of giving direction and updates.
3. Public Employee Discipline/Dismissal/Release/Leave/Complaint [Government Code § 54957 subdivision(b)]
4. Superintendent 120 Day Report

B. Pledge of Allegiance

**IV. COMMUNICATIONS**

A. Written Communication

B. Board Member Comments

C. Superintendent Report

- Pacific Grove Middle School’s Teacher on Special Assignment – TOSA – Efforts Update (Sean Roach, PGMS Principal & Brice Gamble, PGMS Teacher on Special Assignment)

D. Safety Report

**V. INDIVIDUALS DESIRING TO ADDRESS THE BOARD**

*Public comment on any item of interest to the public that is within the Board’s jurisdiction will be heard. The Board will also take public comment on each specific action item prior to Board action on each item. Any individual wishing to comment on a specific item on the current agenda are kindly asked to wait until that item is being discussed. The Board will allow a reasonable amount of time for public comment on each agenda item not to exceed 3 minutes per speaker and no more than 20 minutes per agenda item, pursuant to Board Policy 9323. Speakers will be called sequentially until there is no speaker coming forward on the agenda item or the amount of time allocated for the agenda item has elapsed, whichever comes first. This meeting of the Board of Education is a business meeting of the Board, conducted in public. Please note that the Brown Act limits the Board’s ability to respond to public comment. The Board may choose to direct items to the Administration for action or place an item on a future agenda.*

A. PGUSD Staff Comments (Non-Agenda Items)

B. Community Members (Non-Agenda Items)

**VI. CONSENT AGENDA**

*Items listed under the Consent Agenda are considered to be routine and/or may have been discussed at a previous Board meeting. **There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the Consent Agenda.** Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.*

A. Minutes of February 8, 2024 Board Meeting

8

Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING: MARCH 7, 2024**

---

recommends that the Board review and approve the minutes as presented.

- B. Cash Receipts Report #13 19  
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve the Cash Receipts Report #13.
- C. Acceptance of Donations 21  
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and accept the donations.
- D. Out of County or Overnight Activities 22  
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve the request for Out of County or Overnight Activities.
- E. Revolving Cash Report #5 36  
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve the Revolving Cash Report #5.
- F. Personnel Report 38  
 Recommendation: (Claudia Arellano, Director II of Human Resources) The District Administration recommends that the Board review and approve the Personnel Report.
- G. Warrant Schedule 664 41  
 Recommendation: (Phyllis Lewis, Accounts Payable III) The District Administration recommends that the Board review and approve Warrant Schedule 664.
- H. Food Service Surplus Equipment 43  
 Recommendation: (Robert Silveira, Nutrition Director) The District Administration recommends the Board review and approve the list of surplus equipment for discard from the Pacific Grove High School.
- I. Williams/Valenzuela Uniform Complaint Report 45  
 Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends that the Board review and approve the information in the quarterly Williams/Valenzuela Uniform Complaint Report, per Ed. Code. 35186 (d).
- J. Agreement for Consultant Services for Leadership Associates, LLC. 47  
 Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends the Board review and approve the agreement for consultant services with Leadership Associates to provide executive coaching and mentorship for the Superintendent.
- K. Contract for Services with Ann Jealous and Caroline Haskell 49

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING: MARCH 7, 2024**

---

Recommendation: (Barbara Martinez, Principal) The District Administration recommends that the Board review and approve the contract for services with Ann Jealous and Caroline Haskell to provide three Cultural Proficiency classes focusing on their book *Combined Destinies*.

- L. Memorandum of Understanding (MOU) – City of Pacific Grove 55  
Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve the Memorandum of Understanding with the City of Pacific Grove to run a summer camp at Robert Down Elementary School as part of the Extended Learning Opportunity Program.
- M. Board Policy Updates Approval – Second Reading 62  
Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends the Board review and approve the Board Policy, Administrative Regulation, and Board Bylaw updates recently reviewed by the Board Policy Committee on January 24, 2024.
- Public Comment:
  - Board Discussion:
  - Move: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

**VII. INFORMATION/DISCUSSION**

- A. Cultural Proficiency Implementation Plan 75  
Recommendation: (Buck Roggeman, Director of Curriculum and Special Projects) The District Administration recommends that the Board receive information about the PGUSD's Cultural Proficiency Plan.
- Public Comment:
  - Board Discussion:
  - Direction: \_\_\_\_\_

**VIII. ACTION/DISCUSSION**

- A. Memorandum of Understanding (MOU) – OHANA Prevention Services Collaboration 103  
Recommendation: (Sean Roach, Pacific Grove Middle School Principal) The District Administration recommends that the Board review and approve the Memorandum of Understanding with the OHANA Prevention Services Collaboration.
- Public Comment:
  - Board Discussion:
  - Move: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_
- B. Issuance of a Tax and Revenue Anticipation Note (TRAN) – Resolution No. 1119 108  
Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve Resolution No. 1119 for participation in the

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING: MARCH 7, 2024**

---

California School Board Association (CSBA) Cash Reserve Program for the 2024-25 Tax and Revenue Anticipation Note (TRAN) for an amount not-to-exceed \$7,500,000.

- Public Comment:
- Board Discussion:
- Move: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

C. 2023-2024 Second Interim Report 154

Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board approve and review the 2023-2024 Second Interim Report.

- Public Comment:
- Board Discussion:
- Move: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

D. 2022-2023 District Financial Audit Report 446

Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve the 2022-2023 District Financial Audit Report.

- Public Comment:
- Board Discussion:
- Move: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

E. Adoption of Resolution No. 1120 – Non-reelection of Probationary Employees 593

Recommendation: (Claudia Arellano, Director II of Human Resources) The District Administration recommends that the Board adopt Resolution No. 1120 Non-reelection of Probationary Employees as presented.

- Public Comment:
- Board Discussion:
- Move: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

F. Adoption of Resolution No. 1121 – Intention to Terminate Certificated Employees Due to a Reduction of Particular Kinds of Services 595

Recommendation: (Claudia Arellano, Director II of Human Resources) The District Administration recommends that the Board adopt Resolution No. 1121 Intention to Terminate Certificated Employees Due to a Reduction of Particular Kinds of Services.

- Public Comment:
- Board Discussion:
- Move: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

**IX. INFORMATION/DISCUSSION**

B. Quarterly Facilities Project Updates 598

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING: MARCH 7, 2024**

---

Recommendation: (Jon Anderson, Director of Facilities/Transportation) The District Administration recommends that the Board receive information on the updated quarterly report of facilities projects that are either ongoing, complete, or in the planning stages.

- Public Comment:
- Board Discussion:
- Direction: \_\_\_\_\_

C. Future Calendar/Agenda Items 600

Recommendation: (Dr. Linda Adamson, Superintendent) The Administration recommends that the Board review and possibly modify the schedule of meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

- Public Comment:
- Board Discussion:
- Direction: \_\_\_\_\_

**X. ADJOURNMENT**

Note: Next special Board Meeting will be held on March 21, 2024

Note: Next regular Board Meeting will be held on April 4, 2024

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
 YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>

---

**I. OPENED BUSINESS**

A. Call to Order – 5:31 PM

B. Land Acknowledgement

Good evening. As we begin this meeting, it's important to pay respect to and acknowledge that we are on the traditional land of the **Ohlone, Costanoan & Esselen** people and additionally pay respect to elders both past and present.

C. Roll Call

Trustee(s) Present: President Brian Swanson (BS)  
 Trustee Carolyn Swanson (CS)  
 Trustee Jennifer McNary (JM)  
 Trustee Laura Ottmar (LO)  
 Clerk Dr. Elliott Hazen (EH)

Trustee(s) Virtual at Alternate Location: N/A

Trustee(s) Absent: N/A

Administration Present: Superintendent Dr. Linda Adamson (LA)  
 Assistant Superintendent Joshua Jorn (JJ)

Board Recorder: Lucero Villegas

Student Representative: Dayci Dishny (SR)

D. Adoption of Agenda

- Board Discussion: N/A
- Public Comment: N/A
- Board Discussion: N/A
- Move: EH Second: LO Vote: Motion CARRIED by vote 5 – 0

**II. CLOSED SESSION**

➤ YouTube 2:09-2:58

A. Identify Closed Session Topics

The Board of Education will meet in Closed Session to consider matters appropriate for Closed Session in accordance with Education and Government Code.

1. Negotiations – Collective Bargaining Session planning and preparation with the PGTA for 2023-2024 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Buck Roggeman and Dr. Linda Adamson for the purpose of giving direction and updates.
2. Negotiations – Collective Bargaining Session planning and preparation with the CSEA for 2023-2024 [Government Code § 3549.1 (d)] Executive session between the public school

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING MINUTES: FEBRUARY 8, 2024  
YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>**

---

employer and its designated representatives, Claudia Arellano and Dr. Linda Adamson for the purpose of giving direction and updates.

3. Public Employee Discipline/Dismissal/Release/Complaint [Government Code § 54957]

4. Superintendent Goals Review

B. Public comment on Closed Session Topics

C. Adjourn to Closed Session

### **III. RECONVENE IN OPEN SESSION**

➤ YouTube 2:59-3:00 – *Information given on all items*

A. Report action taken in Closed Session:

1. Negotiations – Collective Bargaining Session planning and preparation with the PGTA for 2023-2024 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Buck Roggeman and Dr. Linda Adamson for the purpose of giving direction and updates.

2. Negotiations – Collective Bargaining Session planning and preparation with the CSEA for 2023-2024 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Claudia Arellano and Dr. Linda Adamson for the purpose of giving direction and updates.

3. Public Employee Discipline/Dismissal/Release/Complaint [Government Code § 54957 subdivision(b)]

4. Superintendent Goals Review

B. Pledge of Allegiance

### **IV. COMMUNICATIONS**

➤ YouTube 3:01-20:39

A. Written Communication

- BS:
  - Email from citizen relating to ABM Solutions
  - Other emails expressing concern over field trip opportunities between FGE & RHD
  - 2 emails concerning power outages
  - Email regarding TK enrollment at RHD
- CS:

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
**YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>**

---

- David Avenue Traffic Issues
  - Email about MPUSD Upcycled Prom Closet Clothing Drive – *Included in 2/16 PGUSD Weekly Break*
  - Emails about Pickleball, AP Honors Classes, TK Enrollment Transparency Concerns
  - JM:
    - Email regarding City Council Housing Element
    - Email for upcoming WASC visit to Board
  - EH:
    - Email regarding Middle School soccer offering potential boys' teams
- B. Board Member Comments
- SR:
    - Provided summary on PGHS basketball/wrestling teams plus spring musical auditions
  - JM:
    - Thank you NCBI and Mr. Williams for NCBI BLAAC Training – looks forward to more comprehensive training
  - LO & EH:
    - Commended community after weather events & addressing future with PG&E
  - CS:
    - School Board Room Appreciation – Acknowledged Student Representatives
    - Resolution for Women's History Month
      - Resolutions will be done in month before
      - Enjoyed NCBI Training
      - District to hire DEI Coordinator
- C. Superintendent Report
- LA:
    - Commended community, parents, and staff for weather week
      - Families mentioned inequality between schools when some closed/open – Contingency plan in the future
      - Listen & Learn Tours: 116 Total
        - Next Step – Report
      - LCAP Season – Actively engaging students, staff, and families with Director Roggeman
      - TK Parent Information night is March 13<sup>th</sup> at 6 PM
- D. Safety Report
- JJ:
    - Safe School and Communities Consortium Leadership Team is on February 9<sup>th</sup> in Salinas – JJ and Principal Martinez to present PGUSD
    - Nearing completion of District-wide risk assessment with Kimble & Associates
    - Storm Update – PGUSD is looking to work with city leaders and to pressure PG&E
    - All sites up and operational February 7<sup>th</sup>



**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
**YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>**

---

- Infrastructure damage minimal
- District is working on debris cleanup

**V. INDIVIDUALS DESIRING TO ADDRESS THE BOARD**

- YouTube 20:40-27:23

*Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard. The Board will also take public comment on each specific action item prior to Board action on each item. Any individual wishing to comment on a specific item on the current agenda are kindly asked to wait until that item is being discussed. The Board will allow a reasonable amount of time for public comment on each agenda item not to exceed 3 minutes per speaker and no more than 20 minutes per agenda item, pursuant to Board Policy 9323. Speakers will be called sequentially until there is no speaker coming forward on the agenda item or the amount of time allocated for the agenda item has elapsed, whichever comes first. This meeting of the Board of Education is a business meeting of the Board, conducted in public. Please note that the Brown Act limits the Board's ability to respond to public comment. The Board may choose to direct items to the Administration for action or place an item on a future agenda.*

- A. PGUSD Staff Comments (Non-Agenda Items)
  - Unidentified Speaker – Commended classified staff at RHD during storm week
  - Mary Riedel (Interim Principal at RHD) – Commended all staff
- B. Community Members (Non-Agenda Items)
  - Virtual Speaker Mike Gibbs (PG Resident & Educator) –Encouraged District to do sponsored project-based learning for students

**VI. CONSENT AGENDA**

- YouTube 27:24-40:53

*Items listed under the Consent Agenda are considered to be routine and/or may have been discussed at a previous Board meeting. **There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the Consent Agenda.** Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.*

- A. Minutes of January 25, 2024 Board Meeting  
 Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends that the Board review and approve the minutes as presented.
- B. Cash Receipts #12  
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve the Cash Receipts #12.
- C. Acceptance of Donations  
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the board review and accept the donations.
- D. Out of County Overnight Activities  
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board review and approve the out of county or overnight requests.

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
**YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>**

---

- E. Personnel Report  
 Recommendation: (Claudia Arellano, Director II of Human Resources) The District Administration recommends that the Board review and approve the Personnel Report.
- F. Positive Behavior Supports, Corporation Amended Contract  
 Recommendation: (Yolanda Cork-Anthony, Director of Special Education/Student Services) The District Administration recommends the Board review and approve the amended contract with Positive Behavioral Supports Corporation.
- G. Surplus Furniture and Electronic Equipment Discard  
 Recommendation: (Lito Garcia, PGCHS/PGHS Principal) The District Administration recommends the Board review and approve the discards of surplus furniture and electronic equipment from Pacific Grove Community High School.
- H. Ratification of Contract Services for Monterey DJ John Upshaw  
 Recommendation: (Lito Garcia, PGCHS/PGHS Principal) The District Administration recommends that the Board review, ratify, and approve the contract for services with Monterey DJ John Upshaw for the Winter Ball that was held on February 3, 2024.
- I. Contract for Services with Top Youth Speakers  
 Recommendation: (Lito Garcia, PGCHS/PGHS Principal) The District Administration recommends the Board review and approve a contract for services with Top Youth Speakers for the 2023-2024 school year.
- J. Contract for Services for Choreographer Jill Trahan  
 Recommendation: (Lito Garcia, PGCHS/PGHS Principal) The District Administration recommends that the Board approve contract for services for Jill Trahan – Mean Girls Musical.
- K. Contract for Services Center for Developing Minds  
 Recommendation: (Buck Roggeman, Director of Curriculum and Special Projects) The District Administration recommends that the Board review and approve the contract for services to provide a parent education class with the Center for Child Development.
- L. Contract for Services with Monterey County Workforce Development Board  
 Recommendation: (Barbara Martinez, PGAE Principal) The District Administration recommends approval of the contract for services with the Monterey County Workforce Development Board for a Garden Project at the Pacific Grove Adult School.
- M. MOU with Monterey Peninsula Soccer  
 Recommendation: (Joshua Jorn, Assistant Superintendent) The District Administration recommends that the Board approve MOU with Monterey Peninsula Soccer.
- Board Discussion:
    - CS – Request to pull Consent M
  - Public Comment:

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
**YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>**

---

- N/A
- Board Discussion:
  - Consent M –
    - CS & Board Members: Requested fee schedule clarification of MOU from JJ
- Move: JM Second: CS Vote: Motion CARRIED by vote 5 – 0 with exclusion of *Item M*
- Move: LO Second: EH Vote: Pass 3 – 2 for Consent M
- BS: Aye EH: Aye LO: Aye CS: No JM: No

## VII. PUBLIC HEARING

➤ YouTube 40:54-1:37:55

Public Hearing: Pursuant to Government Code Section 4217.12 the District’s Governing Board Will Hold a Public Hearing on the Energy Savings and Cost Savings Associated with the Proposed Energy Services Agreement for HVAC, Lighting and Other Energy Conservation Measures to be installed at various District sites.

Open Public Hearing: 7:10 PM

Close Public Hearing: 7:39 PM

A. Approval of Resolution No. 1118: Resolution Making Findings on Energy Savings; Authorizing and Approving Agreement for Energy Savings Project; Authorizing Execution and Delivery of Other Documents and Other Actions Required in Connection Therewith; Determination and Authorization to File a Notice of Exemption from California Environmental Quality Act (CEAQ) Regarding the Construction and Installation of energy efficient capital improvement projects at various PGUSD sites.

- Board Discussion:
  - JJ – Summarized ABM Project components and phases
- Public Comment:
  - Robert Finn (American Energy Partner) – Would you consider a local contractor versus one in New York? He requested to see detailed ABM report
  - Virtual Unidentified Speaker (Masha Serttunc) – Husband, Mr. Serttunc, previously requested ABM Assessment Report but advised District to pay \$35,000 to release information
    - Speaker requested transparency for a \$30 Million Project
  - Virtual Unidentified Speaker (Nadine Roland) – PG Parent – Expressed concern with ABM multimillion-dollar project with public contract code 20111 & Stated project must go to public bid
  - Virtual Unidentified Speaker (Metin Serttunc-Mechanical Engineer) – Stated ABM Contract has inconsistencies and opposed measure D
  - Metin Serttunc (arrived for in-person comment) – Requested to see detailed ABM report before approving contract
  - Director Jon Anderson – Government Code 4237 allows for this Measure – it does not need to be out for public bid

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
 YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>

---

- Board Discussion:
  - SR – Voiced importance of public transparency
  - EH – How will the ABM Contract prepare us for future storms?
    - JJ answered that bond 4217 is a start for deferred maintenance and not subject to public bidding
  - LO – Reiterated support of ABM and DO Administration transparency
  - JM – Stated scope of agreement does not include specific data points and disagrees with contact as proposed
  - BS – Reminded Board that contract is in compliance to improve facilities
  - CS – Contract needs to include timeline, direction and cost details (Master Plan)
- Move: EH Second: BS Vote: Motion CARRIED by vote 3 – 2
- BS: Aye EH: Aye LO: Aye CS: No JM: No

### VIII. ACTION/DISCUSSION

➤ YouTube 1:37:56-2:27:29

#### A. ABM Building Solutions, LLC Construction Agreement

Recommendation: (Josh Jorn, Assistant Superintendent) The District Administration recommends the Board review and approve the ABM Building Solutions, LLC Construction Agreement.

- Board Discussion:
  - LO, JM & CS – Questioned Contract Details
    - AMB Representative(s) –
      - Maximum term of 24 months (*pg. 87 in contract*)
      - Summarized scope of work covered
      - Assessment report was provided to administration staff and the Board – JJ added confidential report was provided to all Board Members
- Public Comment:
  - Metin Serttunc – Speaker asked when ventilation will be fixed at *all* sites (Sample Project)
  - Virtual Unidentified Speaker (Sonda) – If the work is done and it is faulty, how will this be handled? JJ answered that there is a 1-year guarantee on labor
- Board Discussion:
  - SR – Why is Forest Grove Elementary school the first starting site? JJ answered that FGE has the oldest units plus the scope of work is too large to tackle all sites at once
  - Director Jon Anderson – Elaborated on details regarding other site structural bids
- Move: LO Second: BS Vote: Motion PASSED by vote 3 – 2
- BS: Aye EH: Aye LO: Aye CS: No JM: No

#### B. Adoption of Resolution No. 1101 Proclaiming March 2024 as Women’s History Month

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
**YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>**

---

Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends that the Board adopt Resolution No. 1101 Proclaiming March 2024 as Women's History Month.

- Board Discussion:
  - SR – Read Resolution Proclamation
- Public Comment:
  - Unidentified Virtual Speaker (Erica Chavez) – Teacher at Robert H. Down Elementary School – Important women are studied District-wide throughout the year
- Board Discussion: N/A
- Move: JM Second: LO Vote: Motion CARRIED by vote 5 – 0

C. PGTA-PGUSD Memorandum of Understanding – Transfers & Assignments

Recommendation: (Buck Roggeman, Director of Curriculum and Special Projects) The District Administration recommends the Board review and approve this memorandum of understanding (MOU) between the Pacific Grove Teachers Association (PGTA) and Pacific Grove Unified School District (PGUSD) to expedite the process for advertising job vacancies.

- Board Discussion: N/A
- Public Comment: N/A
- Board Discussion: N/A
- Move: EH Second: CS Vote: Motion CARRIED by vote 5 – 0

D. Proposed Board Calendar/Future Meetings (August 2024 – December 2024)

Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends that the Board review and possibly modify meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

- Board Discussion: N/A
- Public Comment: N/A
- Board Discussion: N/A
- Move: LO Second: JM Vote: Motion CARRIED by vote 5 – 0

E. Board Calendar/Future Meetings (Past Dates – June 2024)

Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends that the Board review and possibly modify meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

- Board Discussion: N/A
- Public Comment: N/A
- Board Discussion: N/A

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
 YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>

---

- Move: LO Second: EH Vote: Motion CARRIED by vote 5 – 0

**IX. INFORMATION/DISCUSSION**

➤ YouTube 2:27:30-3:50:28

A. Administration Cultural Proficiency and Bias Response Training

Recommendation: (Buck Roggeman, Director of Curriculum and Special Projects) The District Administration Recommends the Board review and approve Administration Cultural Proficiency and Bias Response Training.

\*Director Roggeman presented *Administrative Training Cultural Proficiency and Bias Incident Response* PowerPoint\*

- Board Comment:
  - EH – Looks forward to further NCBI and BLAAC Training
  - LO – Administration training dates information
  - JM – Ready for comprehensive plan for training
  - SR – Commended staff training on racism and more can be done to spread information among students
  - CS – Find curriculum for a variety of students at sites
  - BS – Summarized the end goal of making the world better for students
  - CS – How can a DEI Officer be hired? LA responded analysis of need and budget will be explored if the Board requests a new staff member
    - Board Members expressed shared interested for a possible future DEI Officer and research on other Districts’ staff members
- Public Comment:
  - Larry Haggquist (PG High School) – Highlighted diversity speaker at upcoming site assembly
  - Virtual Unidentified Speaker (Erica Chavez) – Thank you to Director Roggeman and looking forward to expanding new cultural curriculum
  - Lyndon Tarver (President of NAACP) – Cultural Proficiency Training is not enough and would like to partner with PGUSD to change the culture, i.e. racism zero tolerance policies
- Direction: N/A

❖ *Move: JM Second: BS Vote: Motion CARRIED by vote 5 – 0 to extend Board Meeting to 10:30 PM*

B. Midyear LCAP

Recommendation: (Buck Roggeman, Director of Curriculum and Special Projects) The District Administration Recommends the Board review the Midyear supplement to the 2023-2024 LCAP Update.

\*Director Roggeman presented *LCAP Midyear Update* PowerPoint\*

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
 YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>

---

- Board Comment:
  - EH & JM – Thank you to Director Roggeman for response rate data
  - CS & LO – Requested deep-dive on A-G obstacles and variables
- Public Comment: N/A
- Direction: N/A

C. Board Policy Updates

Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends the Board review the Board Policy, Administrative Regulation, and Board Bylaw updates recently reviewed by the Board Policy Committee on January 24, 2024.

- Board Comment:
  - Thank you to DO staff for policy information
  - CS – Policy Committee – Will follow up with LA for future meetings
- Public Comment: N/A
  - Direction: Item to be brought back on Consent for Board approval

D. Report on Governor’s Budget Proposal

Recommendation: (Josh Jorn, Assistant Superintendent) The District Administration recommends that the Board review the information provided regarding Governor Newsom’s Budget Proposal for 2024-2025.

- Board Comment: N/A
- Public Comment: N/A
- Direction: N/A

E. Review of Budget Development Calendar

Recommendation: (Josh Jorn, Assistant Superintendent) The District Administration recommends that the Board review the Budget Development Calendar for fiscal year 2024-2025.

- Board Comment: N/A
- Public Comment: N/A
- Direction: Item to be brought back in future Board Meeting

F. Pacific Grove Middle School’s Teacher on Special Assignment (TOSA) Efforts Update

Recommendation: (Sean Roach, PGMS Principal & Brice Gamble, PGMS Teacher on Special Assignment) The District Administration recommends that the Board receive information on the first semester initiatives/achievements of Mr. Gamble and learn more about the second semester goals for the 2023/2024 school year.

- Board Comment: N/A
- Public Comment: N/A
- Direction: Item to be brought back in future Board Meeting
- Move: BS Second: EH Vote: Motion CARRIED by vote 5 – 0

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**REGULAR MEETING MINUTES: FEBRUARY 8, 2024**  
 YouTube: <https://www.youtube.com/watch?v=KblMxVx3YEI>

---

G. Quarterly Facilities Project Updates

Recommendation: (Jon Anderson, Director of Facilities/Transportation) The District Administration recommends that the Board receive information on the updated quarterly report of facilities projects that are either ongoing, complete, or in the planning stages.

- Board Comment: N/A
- Public Comment: N/A
- Direction: *Item moved to future Board Meeting Agenda*
- Move: BS Second: EH Vote: Motion CARRIED by vote 5 – 0

H. Future Agenda Items

Recommendation: (Dr. Linda Adamson, Superintendent) The District Administration recommends that the Board review the list of future agenda items and direct Administration to add items to the list and/or schedule items for a particular agenda.


- Board Comment: N/A
- Public Comment: N/A
- Direction: *Item to be brought back in future Board Meeting*

X. **ADJOURNMENT**

Adjourned – 10:31 PM

Next regular Board Meeting will be held on March 7, 2024

Approved and submitted:




---

Superintendent Dr. Linda Adamson  
 Secretary to the Board



- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

---

**SUBJECT:** Cash Receipts Report #13

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Joshua Jorn, Assistant Superintendent

---

**RECOMMENDATION:**

The District Administration recommends that the Board review and approve the Cash Receipts #13.

**BACKGROUND:**

The attached listing identifies Cash Receipts received by the District during the period of January 31, 2024 to February 27, 2024.

**INFORMATION:**

The receipt and deposit of the identified funds were conducted consistent with District policies and procedures within the appropriate revenue accounts.

PGUSD  
2023-24 BOARD REPORT # 13 Cash Receipts

January 31, 2024 - February 27, 2024

Date	Num	Name	Account	Amount
Jan 31 - Feb 27, 24				
02/02/2024	22225	BASRP-RD	BASRP	208.00
02/02/2024	22226	ADULT EDUCATION	ADULT EDUCATION	455.00
02/02/2024	22227	RETIREE INSURANCE	RETIREE INSURANCE	377.00
02/02/2024	22228	CAFETERIA	CAFETERIA	-79.99
02/02/2024	22229	RETIREE INSURANCE	RETIREE INSURANCE	864.00
02/06/2024	22230	MONTEREY BAY CHARTER SCHOOL	RENT	21,790.79
02/06/2024	22231	STATE OF CALIFORNIA	MEDI-CAL	48.08
02/06/2024	22232	STATE OF CALIFORNIA	CAFETERIA	97,938.31
02/06/2024	22233	RETIREE INSURANCE	RETIREE INSURANCE	2,379.22
02/06/2024	22234	CAFETERIA	CAFETERIA	390.00
02/08/2024	22235	STATE OF CALIFORNIA	CAFETERIA	26,516.10
02/08/2024	22236	RETIREE INSURANCE	RETIREE INSURANCE	227.00
02/08/2024	22237	Barron & Budd	MISC	2,975.28
02/08/2024	22238	RETIREE INSURANCE	RETIREE INSURANCE	127.00
02/08/2024	22239	PGHS	FIELD TRIP	0.51
02/08/2024	22240	ASE - After School Enrichment	FEES	8,040.00
02/08/2024	22241	PGMS	Music Program	500.00
02/08/2024	22242	PGMS	Music Program	700.00
02/08/2024	22243	PGMS	DONATION	14.00
02/09/2024	22244	PGHS	DONATION	50.43
02/09/2024	22245	ADULT EDUCATION	ADULT EDUCATION	9,366.37
02/09/2024	22246	ADULT EDUCATION	ADULT EDUCATION	75.25
02/09/2024	22247	ADULT EDUCATION	ADULT EDUCATION	46,037.66
02/09/2024	22248	MISC	Lost Key Fee	150.00
02/09/2024	22249	RETIREE INSURANCE	RETIREE INSURANCE	3,965.00
02/19/2024	22250	ASCA	REFUND	514.01
02/19/2024	22251	RETIREE INSURANCE	RETIREE INSURANCE	1,206.00
02/19/2024	22252	Developer Fees	Developer Fees	279.40
02/19/2024	22253	American Fidelity	REFUND	500.00
02/19/2024	22254	PGMS	SCIENCE CAMP	1,230.00
02/20/2024	22255	HUMAN RESOURCES	Fingerprint Fees	2,303.00
02/20/2024	22256	Robert Down Elementary	Birthday Books	60.00
02/20/2024	22257	Robert Down Elementary PTA	DONATION	927.80
02/20/2024	22258	RETIREE INSURANCE	RETIREE INSURANCE	127.00
02/21/2024	22259	MISC	REFUND	1,426.25
02/21/2024	22260	Developer Fees	Developer Fees	17,976.87
02/21/2024	22261	PGMS PTA	DONATION	2,300.00
02/21/2024	22262	PGMS	SCIENCE CAMP	410.00
02/21/2024	22263	PGMS	SCIENCE CAMP	110.00
02/22/2024	22264	ADULT EDUCATION	ADULT EDUCATION	457.00
02/22/2024	22265	Facilities	Lost Key Fee	35.00
02/22/2024	22266	RETIREE INSURANCE	RETIREE INSURANCE	876.22
02/26/2024	22267	Santa Cruz Office of Education	SMAA	7,484.28
02/26/2024	22268	MERMA	MATCHING FUNDS	4,601.00
02/26/2024	22269	RETIREE INSURANCE	RETIREE INSURANCE	131.00
Jan 31 - Feb 27, 24				266,069.84

- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

**SUBJECT:** Acceptance of Donations

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Joshua Jorn, Assistant Superintendent

**RECOMMENDATION:**

The District Administration recommends that the Board review and accept the donations referenced below.

**INFORMATION:**

During the past months the following donations were received:

**Forest Grove Elementary School**

None

**Robert H. Down Elementary School**

Robert Down PTA

\$927.80 (RHD STEM Night)

**Pacific Grove Middle School**

Various

PG Middle School PTA

\$14.00 (Garden Club)

\$2,300.00 (Lunch Clubs)

**Pacific Grove High School**

Ohiopyle

\$50.43 (unspecified)

**Pacific Grove Community High School**

None

**Pacific Grove Adult School /Lighthouse Preschool & Preschool Plus Co-op**

Friends of PG Co-Op Preschool

\$233.80(5 Tonka Trucks)

**Pacific Grove Unified School District**

None

- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

**SUBJECT:** Out of County or Overnight Activities

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Joshua Jorn, Assistant Superintendent

**RECOMMENDATION:**

The District Administration recommends that the Board review and approve the Out of County or Overnight requests.

**BACKGROUND:**

Board Policy 6153 requires prior approval of all school sponsored trips. Out of County/State or overnight trips require Board approval. Other trips may be approved by the Superintendent or designee.

**INFORMATION:**

The attached list identifies overnight/Out of County/State trip(s) being proposed by school sites at this time.

**FISCAL IMPACT:**

The request has an identified cost and associated source of funds. These activities expose the District to increased liability with a resulting potential for financial impact.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 2/8-10/2024 Day of Activity: Thursday, Friday, Saturday

Activity Name/ Location: CCS/Cabrillo College, Aptos Address: 6500 Soquel Drive

City: Aptos County: Santa Cruz

School: Pacific Grove High School Teacher/ Class or Club: Band, Orchestra Grade: 9-12

School Departure Time: 3:00 p.m. Pickup Time from Place of Activity: 8:00 p.m.

Name(s) of Employee(s) Accompanying Students: George Warren

Number of Adults: 1 Number of Students: 13 (Total Chaperones)

Description of Activity/ Educational Objective: Honor band and orchestra. Kids auditioned, these were selected.

List All Stops: Cabrillo College.

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. GW (Teacher/Coach/Advisors Initials)

Means of Transportation: Auto\* (Board Regulation 3541.1 requirements will be complied with when using private autos: GW (Teacher/ Coach/Advisors Initials) Sean O'brien, Elisabeth Murkison, Steve Rodolf, Robert Bishop, Xuhua Li, Myung, Ryan Sakakihara,

Name(s) of Auto Drivers (subject to change): Hannah Hollar

- (x) Form-OCA-1 Release of Driver Record Information is on file with the District on file
(x) Form-OCA-2 Personal Automobile Information is on file with the District on file
(x) Fingerprint clearance is on file with the District cleared

Requested By: George Warren Employee Signature (accompanying students) George Warren (Printed Name) Date: 01/09/2024

Administrative Approval/Principal: Lito M Garcia Date: 02/26/2024

Substitute Required: Yes # of Days 0 Account Code (for sub):

Cost of Activity: \$0 + Cost of Transportation: \$0 + Cost of Substitute: \$0.00 = Total Cost (Est): \$0.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride ( ) Other

Account Code: na

TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE

Date Received: Transportation Available:

Transportation Type: ( ) School Bus ( ) Charter

Approved by Transportation Supervisor: Date:

Approved by Assistant Superintendent: Date:

Board Approval: Date of Board Approval:

# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

## RATIFICATION

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 2/10/2024 Day of Activity: Saturday

Activity Name/ Location: CCS wrestling playoffs Address: 250 E Beach St.

City: Watsonville County: Santa Cruz

School: Pacific Grove High School Teacher/ Class or Club: PGHS Wrestling Grade: 9-12

School Departure Time: 6 a.m. Pickup Time from Place of Activity: 4 p.m.

Name(s) of Employee(s) Accompanying Students: Calvin Miller, Brandon Rosa

Number of Adults: 2 Number of Students: 2  
(Total Chaperones)

Description of Activity/ Educational Objective: section wrestling playoffs

List All Stops: Watsonville High school

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. cm (Teacher/Coach/Advisors Initials)

Means of Transportation: District Van  
(Board Regulation 3541.1 requirements will be complied with when using private autos: cm (Teacher/ Coach/Advisors Initials)  
Calvin Miller, Brandon Rosa

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
 Form-OCA-1 Release of Driver Record Information is on file with the District on file  
 Form-OCA-2 Personal Automobile Information is on file with the District on file  
 Fingerprint clearance is on file with the District cleared

Requested By: Chris Morgan Chris Morgan Date: 02/07/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 02/08/2024

\*\*\*\*\*  
Substitute Required: No # of Days \_\_\_\_\_ Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ 0 + Cost of Transportation: \$ 0 + Cost of Substitute: \$ \_\_\_\_\_ = Total Cost (Est): \$ 0.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride ( ) Other \_\_\_\_\_

Account Code: N/A

\*\*\*\*\*  
**TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE**

Date Received: \_\_\_\_\_ Transportation Available: \_\_\_\_\_

Transportation Type: ( ) School Bus ( ) Charter

Approved by Transportation Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_



PACIFIC GROVE UNIFIED SCHOOL DISTRICT
PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 2/17/2024 Day of Activity: Saturday

Activity Name/ Location: PLAYOFFS Monte Vista Christian Address: 2 school way

City: Watsonville County: Santa Cruz

School: Pacific Grove High School Teacher/ Class or Club: PGHS basketball Grade: 9-12

School Departure Time: 5 p.m. Pickup Time from Place of Activity: 9 p.m.

Name(s) of Employee(s) Accompanying Students: Marquis Pickrom Anthony Hannah

Number of Adults: 2 Number of Students: 10

(Total Chaperones) Description of Activity/ Educational Objective: CCS playoffs

List All Stops: MVC

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. cm (Teacher/Coach/Advisors Initials)

Means of Transportation: District Van (Board Regulation 3541.1 requirements will be complied with when using private autos: cm (Teacher/Coach/Advisors Initials) Marquis Pickrom, Anthony Hannah

Name(s) of Auto Drivers (subject to change): (x) Form-OCA-1 Release of Driver Record Information is on file with the District on file (x) Form-OCA-2 Personal Automobile Information is on file with the District on file (x) Fingerprint clearance is on file with the District Cleared

Requested By: Chris Morgan Employee Signature (accompanying students) Chris Morgan (Printed Name) Date: 02/15/2024

Administrative Approval/Principal: Lito M Garcia Date: 02/26/2024

Substitute Required: No # of Days Account Code (for sub):

Cost of Activity: \$0 + Cost of Transportation: \$0 + Cost of Substitute: \$ = Total Cost (Est): \$0.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride ( ) Other

Account Code: N/A

TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE

Date Received: Transportation Available:

Transportation Type: ( ) School Bus ( ) Charter

Approved by Transportation Supervisor: Date:

Approved by Assistant Superintendent: Date:

Board Approval: Date of Board Approval:

# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 3/12/2024 Day of Activity: Tuesdsy

Activity Name/ Location: baseball game-MVC Address: 2 school way

City: Watsonville County: Santa cruz

School: Pacific Grove High School Teacher/ Class or Club: PGHS baseball team Grade: 9-12

School Departure Time: 1 p.m. Pickup Time from Place of Activity: 6 p.m.

Name(s) of Employee(s) Accompanying Students: Craig Bell Jeff Gray

Number of Adults: 2 Number of Students: 30  
(Total Chaperones)

Description of Activity/ Educational Objective: League baseball game

List All Stops: Monte Vista Christian high school

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. cm (Teacher/Coach/Advisors Initials)

Means of Transportation: School Bus  
(Board Regulation 3541.1 requirements will be complied with when using private autos: cm (Teacher/ Coach/Advisors Initials))

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
( ) Form-OCA-1 Release of Driver Record Information is on file with the District \_\_\_\_\_  
( ) Form-OCA-2 Personal Automobile Information is on file with the District \_\_\_\_\_  
( ) Fingerprint clearance is on file with the District \_\_\_\_\_

Requested By: Chris Morgan Chris Morgan Date: 01/25/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 02/02/2024

\*\*\*\*\*  
Substitute Required: No # of Days \_\_\_\_\_ Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ 0 + Cost of Transportation: \$ 610.00 + Cost of Substitute: \$ \_\_\_\_\_ = Total Cost (Est): \$ 610.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride (x) Other \_\_\_\_\_

Account Code: PGHS Athletics account

\*\*\*\*\*  
**TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE**

Date Received: 01/25/2024 Transportation Available: Yes

Transportation Type: (x) School Bus ( ) Charter

Approved by Transportation Supervisor: Jon Anderson Date: 02/01/2024

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_



# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 3/16/24 Day of Activity: Saturday

Activity Name/ Location: Santa Cruz Jazz Festival Address: PO Box 7089

City: Santa Cruz County: Santa Cruz

School: Pacific Grove High School Teacher/ Class or Club: Jazz Band Grade: 9-12

School Departure Time: 6:45 a.m. Pickup Time from Place of Activity: 10:00 a.m.

Name(s) of Employee(s) Accompanying Students: George Warren

Number of Adults: 5 Number of Students: 15  
(Total Chaperones)

Description of Activity/ Educational Objective: Prepare and execute set for judging, competition.

List All Stops: Cabrillo College, Aptos

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. GW (Teacher/Coach/Advisors Initials)

Means of Transportation: Auto\*  
(Board Regulation 3541.1 requirements will be complied with when using private autos: GW (Teacher/Coach/Advisors Initials)  
Sean O'Brien, Deena Hakim, Robert Bishop

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
 Form-OCA-1 Release of Driver Record Information is on file with the District all on file  
 Form-OCA-2 Personal Automobile Information is on file with the District all on file  
 Fingerprint clearance is on file with the District all cleared

Requested By: George Warren George Warren Date: 02/22/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 02/23/2024

\*\*\*\*\*  
Substitute Required: No # of Days \_\_\_\_\_ Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ 0 + Cost of Transportation: \$ 0 + Cost of Substitute: \$ \_\_\_\_\_ = Total Cost (Est): \$ 0.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride ( ) Other \_\_\_\_\_

Account Code: N/A

\*\*\*\*\*  
TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE

Date Received: \_\_\_\_\_ Transportation Available: \_\_\_\_\_

Transportation Type: ( ) School Bus ( ) Charter

Approved by Transportation Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_

# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 3/18/2024 Day of Activity: Monday

Activity Name/ Location: PGHS Boys Lacrosse Address: 415 Walnut Ave

City: Santa Cruz County: Santa Cruz

School: Pacific Grove High School Teacher/ Class or Club: PGHS Boys Lacrosse Grade: 9-12

School Departure Time: 3:20 p.m. Pickup Time from Place of Activity: 6:15 p.m.

Name(s) of Employee(s) Accompanying Students: Jake Gonsalvez, JOSHUA JORN

Number of Adults: 4 Number of Students: 20  
(Total Chaperones)

Description of Activity/ Educational Objective: PGHS Varsity Lacrosse vs. Pacific Collegiate

List All Stops: PGHS and Santa Cruz High School

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. JJ (Teacher/Coach/Advisors Initials)

Means of Transportation: School Bus  
(Board Regulation 3541.1 requirements will be complied with when using private autos: JJ (Teacher/Coach/Advisors Initials))

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
( ) Form-OCA-1 Release of Driver Record Information is on file with the District \_\_\_\_\_  
( ) Form-OCA-2 Personal Automobile Information is on file with the District \_\_\_\_\_  
( ) Fingerprint clearance is on file with the District \_\_\_\_\_

Requested By: Joshua R Jorn JOSHUA JORN Date: 02/15/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 02/26/2024

\*\*\*\*\*  
Substitute Required: No # of Days 0 Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ 0 + Cost of Transportation: \$ 915.00 + Cost of Substitute: \$ 0.00 = Total Cost (Est): \$ 915.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride (x) Other Athletics

Account Code: 01-0000-0-1176-4200-5710-00-006-8000-0720

\*\*\*\*\*  
**TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE**

Date Received: 02/15/2024 Transportation Available: Yes

Transportation Type: (x) School Bus ( ) Charter

Approved by Transportation Supervisor: Jon Anderson Date: 02/24/2024

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_

# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 3/23/2024 Day of Activity: Saturday

Activity Name/ Location: Avis Kelly Invite gilroy Address: 750 W 10th St

City: Gilroy County: Santa Clara

School: Pacific Grove High School Teacher/ Class or Club: PGHS track team Grade: 9-12

School Departure Time: 8 a.m. Pickup Time from Place of Activity: 5 p.m.

Name(s) of Employee(s) Accompanying Students: Ryan travaille, Tracy Travaille, Don Mothershead

Number of Adults: 3 Number of Students: 40  
(Total Chaperones)

Description of Activity/ Educational Objective: Non league track meet

List All Stops: Gilroy high school

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. cm (Teacher/Coach/Advisors Initials)

Means of Transportation: School Bus  
(Board Regulation 3541.1 requirements will be complied with when using private autos: cm (Teacher/Coach/Advisors Initials))

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
( ) Form-OCA-1 Release of Driver Record Information is on file with the District \_\_\_\_\_  
( ) Form-OCA-2 Personal Automobile Information is on file with the District \_\_\_\_\_  
( ) Fingerprint clearance is on file with the District \_\_\_\_\_

Requested By: Chris Morgan Chris Morgan Date: 01/24/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M. Garcia Date: 02/29/2024

\*\*\*\*\*  
Substitute Required: No # of Days \_\_\_\_\_ Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ 0 + Cost of Transportation: \$ 1090.00 + Cost of Substitute: \$ \_\_\_\_\_ = Total Cost (Est): \$ 1,090.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride ( ) Other \_\_\_\_\_

Account Code: 01-0000-0-1176-4200-5710-00-006-8000-0720

\*\*\*\*\*  
**TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE**

Date Received: 01/24/2024 Transportation Available: Yes

Transportation Type: (x) School Bus ( ) Charter

Approved by Transportation Supervisor: Jon Anderson Date: 02/01/2024

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_

# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 3/25/2024 Day of Activity: Monday

Activity Name/ Location: Baseball game Address: 1220 Monterey St

City: Hollister County: San Benito

School: Pacific Grove High School Teacher/ Class or Club: PGHS Baseball Grade: 9-12

School Departure Time: 1 p.m. Pickup Time from Place of Activity: 6 p.m.

Name(s) of Employee(s) Accompanying Students: Craig Bell Jeff Gray Brad Boggan

Number of Adults: 3 Number of Students: 30  
(Total Chaperones)

Description of Activity/ Educational Objective: League baseball game

List All Stops: Hollister High School

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. cm (Teacher/Coach/Advisors Initials)

Means of Transportation: School Bus  
(Board Regulation 3541.1 requirements will be complied with when using private autos: cm (Teacher/ Coach/Advisors Initials))

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
( ) Form-OCA-1 Release of Driver Record Information is on file with the District \_\_\_\_\_  
( ) Form-OCA-2 Personal Automobile Information is on file with the District \_\_\_\_\_  
( ) Fingerprint clearance is on file with the District \_\_\_\_\_

Requested By: Chris Morgan Chris Morgan Date: 01/25/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 02/27/2024

\*\*\*\*\*  
Substitute Required: No # of Days \_\_\_\_\_ Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ 0 + Cost of Transportation: \$ 790.00 + Cost of Substitute: \$ \_\_\_\_\_ = Total Cost (Est): \$ 790.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride (x) Other Athletics

Account Code: 01-0000-0-1110-4200-5710-00-006-8000-0720

\*\*\*\*\*  
**TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE**

Date Received: 01/25/2024 Transportation Available: Yes

Transportation Type: (x) School Bus ( ) Charter

Approved by Transportation Supervisor: Jon Anderson Date: 02/01/2024

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_

# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 3/26/2024 Day of Activity: Tuesday

Activity Name/ Location: PGHS Varsity Lacrosse Address: 100 Mariner Way

City: Aptos County: Santa Cruz

School: Pacific Grove High School Teacher/ Class or Club: PGHS Varsity Lacrosse Grade: 9-12

School Departure Time: 5:30 p.m. Pickup Time from Place of Activity: 8:30 p.m.

Name(s) of Employee(s) Accompanying Students: Jake Gonsalvez and JOSHUA JORN

Number of Adults: 4 Number of Students: 20  
(Total Chaperones)

Description of Activity/ Educational Objective: PGHS Varsity Lacrosse

List All Stops: PGHS and Aptos High School

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. JJ (Teacher/Coach/Advisors Initials)

Means of Transportation: School Bus  
(Board Regulation 3541.1 requirements will be complied with when using private autos: JJ (Teacher/Coach/Advisors Initials))

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
( ) Form-OCA-1 Release of Driver Record Information is on file with the District \_\_\_\_\_  
( ) Form-OCA-2 Personal Automobile Information is on file with the District \_\_\_\_\_  
( ) Fingerprint clearance is on file with the District \_\_\_\_\_

Requested By: Joshua R Jorn JOSHUA JORN Date: 02/15/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 02/26/2024

\*\*\*\*\*  
Substitute Required: No # of Days 0 Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ \_\_\_\_\_ + Cost of Transportation: \$860.00 + Cost of Substitute: \$ 0.00 = Total Cost (Est): \$860.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride (x) Other Athletics

Account Code: 01-0000-0-1176-4200-5820-00-006-8000-0720

\*\*\*\*\*  
**TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE**

Date Received: 02/15/2024 Transportation Available: Yes

Transportation Type: (x) School Bus ( ) Charter

Approved by Transportation Supervisor: Jon Anderson Date: 02/24/2024

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_

# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 3/30/2024 Day of Activity: Saturday

Activity Name/ Location: Baseball game Christopher high Address: 850 day road

City: Gilroy County: Santa Clara

School: Pacific Grove High School Teacher/ Class or Club: PGHS baseball Grade: 9-12

School Departure Time: 10 a.m. Pickup Time from Place of Activity: 3 p.m.

Name(s) of Employee(s) Accompanying Students: Craig Bell Jeff Gray Jill Houston

Number of Adults: 2 Number of Students: 30  
(Total Chaperones)

Description of Activity/ Educational Objective: Non league baseball game

List All Stops: Christopher High school

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. cm (Teacher/Coach/Advisors Initials)

Means of Transportation: School Bus  
(Board Regulation 3541.1 requirements will be complied with when using private autos: cm (Teacher/ Coach/Advisors Initials))

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
( ) Form-OCA-1 Release of Driver Record Information is on file with the District \_\_\_\_\_  
( ) Form-OCA-2 Personal Automobile Information is on file with the District \_\_\_\_\_  
( ) Fingerprint clearance is on file with the District \_\_\_\_\_

Requested By: Chris Morgan Chris Morgan Date: 01/25/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 02/26/2024

\*\*\*\*\*  
Substitute Required: No # of Days 0 Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ \_\_\_\_\_ + Cost of Transportation: \$ 827.50 + Cost of Substitute: \$ 0.00 = Total Cost (Est): \$ 827.50

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride (x) Other Athletics

Account Code: 01-0000-0-1176-4200-5820-00-006-8000-0720

\*\*\*\*\*  
TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE

Date Received: 01/25/2024 Transportation Available: Yes

Transportation Type: (x) School Bus ( ) Charter

Approved by Transportation Supervisor: Jon Anderson Date: 02/01/2024

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_

# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 4/4/2024 Day of Activity: Thursday

Activity Name/ Location: Baseball game-St Francis Address: 2400 E lake blvd

City: watsonville County: santa cruz

School: Pacific Grove High School Teacher/ Class or Club: PGHS baseball Grade: 9-12

School Departure Time: 2 p.m. Pickup Time from Place of Activity: 6 p.m.

Name(s) of Employee(s) Accompanying Students: Jeff Gray, chris morgan

Number of Adults: 2 Number of Students: 15  
(Total Chaperones)

Description of Activity/ Educational Objective: League baseball game

List All Stops: st Francis High school

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. cm (Teacher/Coach/Advisors Initials)

Means of Transportation: District Van  
(Board Regulation 3541.1 requirements will be complied with when using private autos: cm (Teacher/ Coach/Advisors Initials)  
Jeff Gray, chris morgan

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
 Form-OCA-1 Release of Driver Record Information is on file with the District on file  
 Form-OCA-2 Personal Automobile Information is on file with the District on file  
 Fingerprint clearance is on file with the District cleared

Requested By: Chris Morgan Chris Morgan Date: 01/25/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 01/31/2024

\*\*\*\*\*  
Substitute Required: No # of Days \_\_\_\_\_ Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ 0 + Cost of Transportation: \$ 0 + Cost of Substitute: \$ \_\_\_\_\_ = Total Cost (Est): \$ 0.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride ( ) Other \_\_\_\_\_

Account Code: N/A

\*\*\*\*\*  
**TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE**

Date Received: \_\_\_\_\_ Transportation Available: \_\_\_\_\_

Transportation Type: ( ) School Bus ( ) Charter

Approved by Transportation Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_



# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 4/16/2024 Day of Activity: Tuesday

Activity Name/ Location: Pajaro Valley Golf match Address: 967 Salinas Road

City: Royal Oaks County: Santa Cruz

School: Pacific Grove High School Teacher/ Class or Club: PGHS Golf team Grade: 9-12

School Departure Time: 1 p.m. Pickup Time from Place of Activity: 6 p.m.

Name(s) of Employee(s) Accompanying Students: John Martine

Number of Adults: 1 Number of Students: 6  
(Total Chaperones)

Description of Activity/ Educational Objective: League golf match

List All Stops: PV Golf Club

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. cm (Teacher/Coach/Advisors Initials)

Means of Transportation: District Van  
(Board Regulation 3541.1 requirements will be complied with when using private autos: cm (Teacher/Coach/Advisors Initials)  
John Martine)

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
 Form-OCA-1 Release of Driver Record Information is on file with the District on file  
 Form-OCA-2 Personal Automobile Information is on file with the District on file  
 Fingerprint clearance is on file with the District cleared

Requested By: Chris Morgan Chris Morgan Date: 02/20/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 02/22/2024

\*\*\*\*\*  
Substitute Required: Yes # of Days 0 Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ 0 + Cost of Transportation: \$ 0 + Cost of Substitute: \$ 0.00 = Total Cost (Est): \$ 0.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride ( ) Other \_\_\_\_\_

Account Code: N/A

\*\*\*\*\*  
TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE

Date Received: \_\_\_\_\_ Transportation Available: \_\_\_\_\_

Transportation Type: ( ) School Bus ( ) Charter

Approved by Transportation Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_



# PACIFIC GROVE UNIFIED SCHOOL DISTRICT PGHS REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted **AT LEAST FOUR (4) WEEKS PRIOR TO THE EVENT**. For ALL other activities, submit a request two weeks in advance of activity.

Date of Activity: 4/23/2024 Day of Activity: Tuesday

Activity Name/ Location: Pajaro valley Golf Match Address: 967 Salinas Road

City: Royal Oaks County: Santa Cruz

School: Pacific Grove High School Teacher/ Class or Club: PGHS golf team Grade: 9-12

School Departure Time: 1 p.m. Pickup Time from Place of Activity: 6 p.m.

Name(s) of Employee(s) Accompanying Students: John Martine

Number of Adults: 1 Number of Students: 6  
(Total Chaperones)

Description of Activity/ Educational Objective: League golf match

List All Stops: PV golf club

I understand that per Board Policy 6153, I am responsible for sending and having returned prior to departure written permission from parents for this trip. cm (Teacher/Coach/Advisors Initials)

Means of Transportation: District Van  
(Board Regulation 3541.1 requirements will be complied with when using private autos: cm (Teacher/Coach/Advisors Initials)  
John Martine

Name(s) of Auto Drivers (subject to change): \_\_\_\_\_  
 Form-OCA-1 Release of Driver Record Information is on file with the District on file  
 Form-OCA-2 Personal Automobile Information is on file with the District on file  
 Fingerprint clearance is on file with the District cleared

Requested By: Chris Morgan Chris Morgan Date: 02/20/2024  
*Employee Signature (accompanying students)* *(Printed Name)*

Administrative Approval/Principal: Lito M Garcia Date: 02/21/2024

\*\*\*\*\*  
Substitute Required: Yes # of Days \_\_\_\_\_ Account Code (for sub): \_\_\_\_\_

Cost of Activity: \$ 0 + Cost of Transportation: \$ 0 + Cost of Substitute: \$ \_\_\_\_\_ = Total Cost (Est): \$ 0.00

Funds to be charged for all activity expenses: ( ) Students ( ) Club ( ) PG Pride ( ) Other \_\_\_\_\_

Account Code: N/A

\*\*\*\*\*  
**TRANSPORTATION DEPARTMENT/ DISTRICT OFFICE USE**

Date Received: \_\_\_\_\_ Transportation Available: \_\_\_\_\_

Transportation Type: ( ) School Bus ( ) Charter

Approved by Transportation Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by Assistant Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval: \_\_\_\_\_ Date of Board Approval: \_\_\_\_\_

- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

---

**SUBJECT:** Revolving Cash Report #5

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Joshua Jorn, Assistant Superintendent

---

**RECOMMENDATION:**

The District Administration recommends the Board review and approve the Revolving Cash report #5.

**BACKGROUND:**

The attached listing identifies payments made from the Revolving Cash Fund during the period of December 21, 2023 to February 27, 2024.

**INFORMATION:**

Prior to the approval of the identified payments, appropriate District procedures were followed, and authorizations obtained.

PGUSD  
2023-24 BOARD REPORT #5 REVOLVING CASH  
December 21, 2023 - February 27, 2024

---

Date	Name	Account	Amount
Dec 21, 23 - Feb 27, 24			
12/31/2023	ANALYSIS CHARGE	FEES	-514.91
01/31/2024	ANALYSIS CHARGE	FEES	-416.55
			<hr/>
Dec 21, 23 - Feb 27, 24			-931.46
			<hr/> <hr/>

- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

**SUBJECT:** Personnel Report

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Claudia Arellano, Director II, Human Resources

**RECOMMENDATION:**

The District Administration recommends the Board of Trustees approve the Personnel Report as presented.

**BACKGROUND:**

The Personnel Report outlines appointments, leaves, resignations, retirements and releases as it relates to employees' employment status with the District.

Recruitment and selection procedures include dissemination of vacancy announcements to local and surrounding public agencies, community colleges and institutions of higher education as well as posting on the District's website.

**INFORMATION:**

Persons listed in the Personnel Report are being recommended to the Board of Education for employment in the District. No individual is recommended to the Board of Education for employment prior to receipt of the criminal background summary.

**FISCAL IMPACT:**

N/A

PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
 PERSONNEL REPORT – CERTIFICATED  
 March 7, 2024

APPOINTMENTS

Name	Position	FTE	Site	Status	Effective Dates
Williams, Linda	Summer School Principal	Various	District	Temp	5/1/24
Macias-Rivera, Ariana	CoOp Dual Language Preschool Teacher	.5	ADE	Perm	2/20/24

RESIGNATIONS/RELEASES/RETIREMENTS

Name	Position	FTE	Site	Status	Effective Dates
Pratt, Claire	Counselor	0.2	PGMS	Resigning	2/6/24
Bainbridge, Jason	Spanish Teacher	1.0	PGHS	Resigning	5/31/24
Miller, Calvin	Special Ed Teacher	1.0	PGHS	Resigning	5/31/24
Brimer, Dylan	Science Teacher	1.0	PGMS	Resigning	6/1/24
Cabalza, Roderick	Special Ed Teacher	1.0	FGE	Resigning	6/30/24
Brophy, Nicole	Math Teacher	1.0	PGHS	Resigning	6/1/24

LEAVES OF ABSENCE

Name	Position	FTE	Site	Leave Type	Effective Dates
Luciano, Christina	Teacher	1.0	FGE	FMLA	2/23/24 - 4/4/24
Vasquez, Aaron	Teacher	0.6	PGHS	FMLA	2/9/24 - 3/11/24
Keller, Sean	Principal	1.0	RDE	FMLA	1/25/24 - 4/5/24

PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
PERSONNEL REPORT – CLASSIFIED  
March 7, 2024

APPOINTMENTS

Name	Position	FTE	Site	Status	Effective Dates
Llantero, Richard	JV Softball Coach	Seasonal	PGHS	Walk On	2/1/24
Cooper, Justin	JV Volleyball Coach	Seasonal	PGHS	Walk On	6/1/24
Larsen, Trent	Swimming Coach	Seasonal	PGHS	Walk On	1/25/24
Montgomery, Bryce	IT Tech	1.0	ADE	Prob	3/1/24
Duffield, Bailey	Instructional Assistant	.4	ADE	Perm	3/11/24
Thawley, Sybille	Boys Tennis Coach	Seasonal	PGHS	Walk-On	2/26/24
Villegas, Lucero	Executive Assistant	1.0	DO	Prob	2/26/24
North, Sierra	Paraprofessional	.75	Itinerant	Prob	3/11/24
Koers, Madeline	Paraprofessional	.75	Itinerant	Prob	3/11/24

- |   |   |
|---|---|
| <input type="checkbox"/> Student Learning and Achievement                         | <input checked="" type="checkbox"/> Consent     |
| <input type="checkbox"/> Health and Safety of Students and Schools                | <input type="checkbox"/> Action/Discussion      |
| <input type="checkbox"/> Credibility and Communication                            | <input type="checkbox"/> Information/Discussion |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing         |

**SUBJECT:** Warrant Schedule 664

**DATE:** March 07, 2024

**PERSON(S) RESPONSIBLE:** Joshua Jorn, Assistant Superintendent for Business Services

**RECOMMENDATION:**

The District Administration recommends that the Board review and approve the Warrant schedule 663.

The attached listing of warrants identifies payments made by the District during the noted time period from January 01, 2023 through January 31, 2023.

**INFORMATION:**

Prior to the issuance of the warrants, District procedures have been followed to ensure the appropriateness of the item(s) purchased, the correctness of the amount to be paid, and the funds were available within the appropriate budget. All necessary site, department, and district authorizations have been obtained.

Please note a full copy of the warrants are available by request.

## PACIFIC GROVE UNIFIED SCHOOL DISTRICT

664

January 2024

WARRANTS - PAYROLL

Certificated	Manual	01/05/24	\$	-
	Supp	01/10/24	\$	101,119.03
	Manual	01/12/24	\$	215.00
	Regular	01/31/24	\$	1,871,582.77
<u>Total Certificated</u>			<u>\$</u>	<u>1,972,916.80</u>
Classified	Manual	01/05/24	\$	-
	Supp	01/10/24	\$	57,954.93
	Manual	01/12/24	\$	9,634.71
	ETC	-		
	Regular	01/31/24	\$	810,654.48
<u>Total Classified</u>			<u>\$</u>	<u>878,244.12</u>
Other	Manual	01/05/24	\$	-
	Supp	01/10/24	\$	3,849.48
	Manual	01/12/24	\$	-
	Regular	01/31/24	\$	1,500.00
<u>Total Other</u>			<u>\$</u>	<u>5,349.48</u>
<b><u>TOTAL PAYROLL</u></b>			<b><u>\$</u></b>	<b><u>2,856,510.40</u></b>

WARRANTS - ACCOUNTS PAYABLE

Checks	V-Card Payment			
12809544-12809595	04600000604-04600000606	01/04/24	\$	249,489.12
12810826-12810867	04600000607-04600000608	01/11/24	\$	155,183.95
12811953-12811963		01/18/24	\$	14,961.03
12813045-12813095	04600000609-04600000614	01/23/24	\$	299,946.47
			\$	-
<b><u>TOTAL ACCOUNTS PAYABLE</u></b>			<b><u>\$</u></b>	<b><u>719,580.57</u></b>



- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

**SUBJECT:** Food Service Surplus Equipment

**DATE:** March 7 2024

**PERSON(S) RESPONSIBLE:** Robert Silveira, Nutrition Director

**RECOMMENDATION:**

The District Administration recommends the Board review and approve the list of surplus Equipment for discard from Pacific Grove High School

**BACKGROUND:**

The surplus item that needs to be removed from Pacific Grove High School is currently located in the PGHS Kitchen and is non functional due to age and life expectancy usage.

**INFORMATION:**

The item is beyond their serviceable life, non functional and needs to be removed in order to install a new Ice Machine.

**FISCAL IMPACT:**

No fiscal impact.



- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

**SUBJECT:** Quarterly Report on Williams Uniform Complaints

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Dr. Linda Adamson, Superintendent

**RECOMMENDATION:**

The District Administration recommends that the Board review and approve the information in this quarterly report, per Ed. Code. 35186 (d).

**BACKGROUND:**

Each quarter the district is required, per Ed. Code 35186(d) to “prepare and submit a report of summarized data on the nature and resolution of all uniform complaints to the district board and county superintendent.”

**INFORMATION:**

For the third quarter of the 2023-24 academic year, there were no incidents or complaints filed against any of the criteria: Therefore, it is acknowledged that

1. There are sufficient textbooks and instructional materials for each student to use in class;
2. School facilities are clean, safe and maintained in good repair;
3. There are no teacher vacancies or misassignments;
4. Parents, teachers and the public know how to obtain complaint forms.

**FISCAL IMPACT:**

None.



- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Student Learning and Achievement              | <input checked="" type="checkbox"/> Consent     |
| <input checked="" type="checkbox"/> Health and Safety of Students and Schools     | <input type="checkbox"/> Action/Discussion      |
| <input checked="" type="checkbox"/> Credibility and Communication                 | <input type="checkbox"/> Information/Discussion |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing         |

---

**SUBJECT:** Agreement for Consultant Services with Leadership Associates

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Dr. Linda Adamson, Superintendent

---

**RECOMMENDATION:**

The District Administration recommends the Board review and approve the agreement for consultant services with Leadership Associates to provide executive coaching and mentorship to the Superintendent.

**BACKGROUND:**

Per the Superintendent employment contract, the District will pay for the cost of the applicable coaching and executive advisement services. The listed \$1,500 will cover all travel and accommodation for onsite visits and coaching.

**INFORMATION:**

The Contractor will provide executive advisement and coaching to the Superintendent from November 1, 2023 – June 30, 2024.

**FISCAL IMPACT:**

\$1,500

**LEADERSHIP ASSOCIATES, LLC**  
449 W Foothill Blvd #427  
Glendora CA 91741  
Phone (760) 771-4277

---

---

**AGREEMENT FOR CONSULTANT SERVICES**  
**With Addendum 2/3/24**

THIS AGREEMENT is made this **October 2023** between **LEADERSHIP ASSOCIATES**, hereinafter called the Contractor, and **PACIFIC GROVE UNIFIED SCHOOL DISTRICT** hereinafter called the District.

The Contractor agrees to perform services for the District as follows:

**The Contractor will provide executive advisement to the Superintendent, November 1, 2023 – June 30, 2024.**

**Addendum (2/3/24): District agrees to pay an amount not to exceed \$1,500 for travel and accommodations for on-site visit and advising.**

The District agrees to pay the Contractor an amount not to exceed **SEVEN THOUSAND FIVE HUNDRED DOLLARS (\$7,500)** for services provided, **plus an amount not to exceed ONE THOUSAND FIVE HUNDRED DOLLARS (\$1,500) for travel expenses (added 2/3/24)**. The Contractor will submit biannual invoices to the District. Payment is due within 30 days of receipt of invoice.

**Mail remittance to: Leadership Associates**  
**449 W Foothill Blvd #427**  
**Glendora CA 91741**

Contractor agrees to hold harmless and indemnify the District, its officers, agents, and employees with respect to all damages, costs, expenses or claims, in law or in equity, arising or asserted because of injuries to or death of person or damage to, destruction, loss, or theft of property arising out of faulty performance of the services to be performed by Contractor hereunder.

It is expressly understood and agreed to by both parties hereto that the Contractor, while engaged in carrying out and complying with any of the terms and conditions of this contract, is an independent contractor and is not an officer, agent, or employee of the aforesaid District. Either party may terminate this agreement by providing the other party with ten (10) days written notice. Upon such termination, fees will be determined on a pro rata basis.

Leadership Associates does not participate in a California public pension system. Leadership Associates and the District understand that the work/services provided should not be considered creditable toward the STRS earnings limit as the work is not normally performed by employees of the District and requires less than 24 months (496 business days). REF. CA Education Code § 26135.7 (2014)

CONTRACTOR:  
LEADERSHIP ASSOCIATES, LLC  
Taxpayer ID#: 68-038 3653

DISTRICT:  
PACIFIC GROVE UNIFIED SCHOOL DISTRICT

By 

By \_\_\_\_\_

Name Betty Hall, Contracts Administrator

Name \_\_\_\_\_

Date October 30, 2023/ February 3, 2024

Date \_\_\_\_\_

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Student Learning and Achievement          | <input checked="" type="checkbox"/> Consent     |
| <input checked="" type="checkbox"/> Health and Safety of Students and Schools | <input type="checkbox"/> Action/Discussion      |
| <input checked="" type="checkbox"/> Credibility and Communication             | <input type="checkbox"/> Information/Discussion |
| <input type="checkbox"/> Fiscal Solvency, Accountability and Integrity        | <input type="checkbox"/> Public Hearing         |

**SUBJECT: Contract for Services with Ann Jealous and Caroline Haskell**

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Barbara Martinez, Principal PGAE

**RECOMMENDATION:**

The Administration recommends approval of the contract for services with Ann Jealous and Caroline Haskell to provide three Cultural Proficiency classes focusing on their book *Combined Destinies*

**BACKGROUND:**

As part of the overall PGUSD Cultural Proficiency Plan, Pacific Grove Adult Education has developed goals and equity actions that are aligned with the PGUSD Cultural Proficiency Plan and PGUSD strategic plan. One of our areas of focus is to provide opportunities to learn and grow in a community that fosters diversity, equity and inclusion.

**INFORMATION:**

Authors, [Ann Todd Jealous](#) and [Caroline Haskell](#) collaborated to facilitate the beginning of a conversation that encourages self-examination and compassion to look at how white Americans have been hurt by the very ideology that their ancestors created.

The book is organized thematically, with individual chapters that focus on, for example, guilt, shame, or silence. Anyone who is interested in mental health and spiritual healing would benefit from reading this book, but it's especially suitable for teachers, professors, students, social activists, members of community groups, therapists, clergy, and other members of the counseling profession.

As part of the District Cultural Proficiency Plan, Pacific Grove Adult Education would like to offer classes that focuses on an in depth read of the book "Combined Destinies" facilitated by co-authors, Ann Jealous and Caroline Haskell.

**FISCAL IMPACT:**

Budgeted  
Not to exceed 15,000

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
INDEPENDENT CONSULTANT AGREEMENT**

**CONSULTANT** Caroline Haskell, Ann Jealous

**SITE/DEPARTMENT** Pacific Grove Adult School

**SUBMITTED BY** Barbara Martinez

**FUNDING SOURCE** Fund 11

**AGREEMENT TOTAL AMOUNT** Not to exceed 15,000

The District employee providing the attached Independent Consultant Agreement to the person or entity who will be providing special services to the District should first do the following:

1. Provide only the Pacific Grove Unified School District's approved Independent Consultant Agreement. The Independent Consultant Agreement should be completed in lieu of signing any vendor contract for services.
2. Review the insurance requirements for the person or entity and revise the insurance provisions of the agreement accordingly.
3. Review the forms under Section 20 and determine which of those documents should be attached to the agreement.

This Independent Consultant Agreement for Special Services ("Agreement") is made between the Pacific Grove Unified School District ("District") and Caroline Haskell, Ann Jealous ("Consultant") (together, "Parties").

WHEREAS, the District is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal, transportation, administrative matters or other specialized services, if those persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, the District is in need of those services and/or advice; and

WHEREAS, the Consultant is specially trained and experienced and competent to perform the services required by the District, and those services are needed on a limited basis;

NOW, THEREFORE, the Parties agree as follows:

1. **Services and/Scope of work.** The Consultant shall furnish to the District the following services herein by this reference ("Services" or "Work"): Consultant shall serve as a **[Keywords]**. Consultant shall use their specialized experience and skills to organize, maintain to serve in this capacity. Services shall include but not be limited to: **3 Ten week sessions for a community engagement book study on Cultural Proficiency. Ann Jealous and Caroline Haskell are the authors of the book, Combined Destinies.**
2. **Term.** Consultant shall commence providing services under this Agreement on **3/25/2024**, and will diligently perform as required and complete performance by **12/2/2024**.
3. **Compensation.** District agrees to pay **Not to exceed 15,000** to Consultant for Services satisfactorily rendered pursuant to this Agreement. This is not to exceed **Not to exceed 15,000** during the term of this Agreement. District shall pay Consultant according to the following terms and conditions:



- 3.1. Payment for the Services shall be made for all undisputed amounts in installment payments within thirty (30) days after the Consultant submits an invoice to the District for Services actually completed.
4. **Expenses.** District shall not be liable to Consultant for any costs or expenses paid or incurred by Consultant in performing Services for District.
5. **Independent Consultant.** Consultant, in the performance of this Agreement, shall be and act as an Independent Consultant. Consultant understands and agrees that he/she shall not be considered an officer, employee, agent, partner, or joint venture of the District, and is not entitled to benefits of any kind or nature normally provided employees of the District and/or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. Consultant shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, Social Security and income taxes with respect to Consultant. In the performance of the Services herein contemplated, Consultant is an independent Consultant or business entity, with the sole authority for controlling and directing the performance of the details of the Services, District being interested only in the results obtained.
6. **Performance of Services.**
- 6.1. **Standard of Care.** Consultant represents that Consultant has the qualifications and ability to perform the Services in a professional manner, without the advice, control or supervision of the District. Consultant's Services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of his/her profession for services to California school districts.
- 6.2. **District Approval.** The Services completed herein must meet the approval of the District and shall be subject to the District's general right of inspection and supervision to secure the satisfactory completion thereof.
- 6.3. **Licenses.** Consultant's represents that s/he possesses all required licenses to perform the Services provided in this Agreement.
7. **Termination.**
- 7.1. **Without Cause by District.** District may, at any time, with or without reason, terminate this Agreement and compensate Consultant only for services satisfactorily rendered to the date of termination. Written notice by District shall be sufficient to stop further performance of services by Consultant. Notice shall be deemed given when received by the Consultant or no later than three days after the day of mailing, whichever is sooner.
- 7.2. **Without Cause by Consultant.** Consultant may, upon thirty (30) days' notice, with or without reason, terminate this Agreement. Upon this termination, District shall only be obligated to compensate Consultant for services satisfactorily rendered to the date of termination. Written notice by Consultant shall be sufficient to stop further performance of services to District. Consultant acknowledges that this thirty (30) day notice period is acceptable so that the District can attempt to procure the Services from another source.
- 7.3. **With Cause by District.** District may terminate this Agreement upon giving of written notice of intention to terminate for cause. Cause shall include:
- 7.3.1. Material violation of this Agreement by the Consultant; or
- 7.3.2. Any act by Consultant exposing the District to liability to others for personal injury or property damage.
- Written notice by District shall contain the reasons for such intention to terminate and unless within three (3) calendar days after that notice the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, this Agreement shall upon the expiration of the three (3) calendar days cease and terminate. In the event of this termination, the District may secure the required services from another Consultant. If the expense, fees, and/or costs to the District

exceeds the cost of providing the services pursuant to this Agreement, the Consultant shall immediately pay the excess expense, fees, and/or costs to the District upon the receipt of the District's notice of these expense, fees, and/or costs. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to District.

8. **Compliance.** Consultant shall, at all times while providing the Services, comply with all federal, state, local and District laws, statutes, codes, ordinances, rules, regulations, policies, and requirements, as well as all state executive orders and all public health orders regarding student health and safety, including but not limited to, policies and procedures related to social distancing, the use of personal protective equipment ("PPE") such as face coverings and gloves, and the sanitization of facilities to help prevent the spread of COVID-19 and other contagious diseases.
9. **District's Evaluation of Consultant.** The District may evaluate the Consultant's performance. In no event shall an evaluation of Consultant be considered a prerequisite to the District exercising its rights under paragraph 7 above.
10. **Limitation of District Liability.** Other than as provided in this Agreement, District's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event shall District be liable to Consultant, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.
11. **Indemnity.** Consultant shall defend, indemnify, and hold harmless District and its agents, representatives, officers, consultants, employees, Board of Trustees, members of the Board of Trustees (collectively, the "District Parties"), from and against any and all claims, demands, liabilities, damages, losses, suits and actions, and expenses (including, but not limited to attorney fees and costs including fees of consultants) of any kind, nature and description (collectively, the "Claims") directly or indirectly arising out of, connected with, or resulting from any act, error, omission, negligence, or willful misconduct of Consultant, its agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees (collectively, the "Consultant Parties") in the performance of or failure to perform Consultant's or Consultant Parties' obligations under this Agreement, including, but not limited to Consultant's or Consultant Parties' use of District sites, performance of the Services, breach of any of the representations or warranties contained in this Agreement, or for injury to or death of persons or damage to property or delay or damage to the District or the District Parties. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity, which would otherwise exist as to a party, person, or entity described in this paragraph. The indemnification provided for in this Section includes, without limitation to the foregoing, claims that may be made against District by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, and any claims made against District alleging civil rights violations by Consultant or Consultant Parties under the California Fair Employment and Housing Act ("FEHA").
12. **Confidentiality.** The Consultant and all Consultant's agents, personnel, employee(s), and/or Sub-consultant(s) shall maintain the confidentiality of all information received in the course of performing the Services. This requirement to maintain confidentiality shall extend beyond the termination of this Agreement.
13. **Notice.** Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or facsimile transmission, addressed as follows:

**District**

Pacific Grove Unified School District  
 435 Hillcrest Avenue  
 Pacific Grove, CA 93950  
 ATTENTION: Joshua Jorn  
 Assistant Superintendent/CBO

**Consultant**

Name Caroline Haskell, Ann Jealous  
 Address: 488 Gibson Ave  
 City/State/Zip: Pacific Grove, CA 93950  
 Business Phone: 831-224-9404  
 Email (Optional): atjealous@gmail.com

Any notice personally given or sent by facsimile transmission shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) days after deposit in the United States mail.

14. **Integration/Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.
15. **California Law.** This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in Monterey County, California.
16. **Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.
17. **Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.
18. **Attorney Fees/Costs.** Should litigation be necessary to enforce any terms or provisions of this Agreement, then each party shall bear its own litigation and collection expenses, witness fees, court costs and attorney's fees.
19. **Counterparts.** This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.
20. **Incorporation of Recitals and Exhibits.** The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.
21. **Non-Assignability.** Consultant may not, without the written permission of the District, use other consultants within Consultant's own firm, or outside experts to perform the services for the District.
22. **Fingerprinting.** When the Consultant is working directly with students, the Consultant shall not commence Services under this Agreement until the Consultant has submitted and the District has approved the following document:
  - DOJ Clearance Previously Received by District
  - Fingerprinting done by the organization independently (declare under perjury)- Consultant's Employee(s)
  - No direct contact or interaction with students

23. **W-9.** Consultant has provided a completed:

W-9 Form

24. **Type of Business Entity:**

- Corporation, State
- Individual
- Partnership
- Limited Liability Company
- Sole Proprietorship
- Limited Partnership
- Other: \_\_\_\_\_

*\*Federal Code of Regulations sections 6041 and 6209 require non-corporate recipients of \$600.00 or more to furnish their taxpayer identification number to the payer. The regulations also provide that a penalty may be imposed for failure to furnish the taxpayer identification number. In order to comply with these regulations, the District requires your federal tax identification number or Social Security number, whichever is applicable.*

**IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below.**

**Pacific Grove Unified School District**  
Site representative or Assistant Superintendent  
**(Signed AFTER Board approval)**

**Consultant**  
**(Can sign BEFORE Board's approval)**

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Name: Barbara Martinez  
\_\_\_\_\_

Name: \_\_\_\_\_

Title: Principal Pacific Grove Adult School  
\_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Human Resources**  
**(Signed AFTER Board approval)**

Contracted work was not assigned using District's normal employment recruitment process.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Director of Human Resources

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Student Learning and Achievement              | <input checked="" type="checkbox"/> Consent     |
| <input type="checkbox"/> Health and Safety of Students and Schools                | <input type="checkbox"/> Action/Discussion      |
| <input checked="" type="checkbox"/> Credibility and Communication                 | <input type="checkbox"/> Information/Discussion |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing         |

**SUBJECT:** Memorandum of Understanding with the City of Pacific Grove for Expanded Learning Opportunities Summer Camp Program

**DATE:** March 7, 2024

**PERSON RESPONSIBLE:** Joshua Jorn, Assistant Superintendent for Business Services

**RECOMMENDATION:**

The Administration recommends that the Board review and approve the attached Memorandum of Understanding (MOU) between PGUSD and the City of Pacific Grove for the Expanded Learning Opportunities (ELOP) Summer Camp Program.

**BACKGROUND:**

As a part of the 2022-23 Approved Budget by Governor Newsom, Districts received one-time funds for the Expanded Learning Opportunities Program (ELOP). PGUSD received \$340,133 to implement the program over FY2022-23 and FY2023-24 and the resource was renewed and determined to be an ongoing source of funding.

The allowable use of funds:

- For at least 30 non-school days, during intersessional periods, no less than nine hours of in-person expanded learning opportunities per day

**INFORMATION:**

The District shall have joint use of all Facilities associated with the City's Summer Camp Program for the District's expansion of the program known as Expanded Learning Opportunities Summer Camp Program.

The District will offer the program to 60 the unduplicated pupil population in grades TK-6, children 5 to 12 years of age.

The Expanded Learning Opportunities (ELOP) Summer Camp Program will be held at Robert H. Down Elementary School, and the dates of operation are Monday through Friday, June 5 through July 28, from 8 a.m. until 5 p.m. Camp will be closed for the Fourth of July holiday.

**FISCAL IMPACT:**

ELOP Resource 2600, \$118,844 for summer 2024 Program

**MEMORANDUM OF UNDERSTANDING**  
**BETWEEN**  
**PACIFIC GROVE UNIFIED SCHOOL DISTRICT AND THE CITY OF PACIFIC**  
**GROVE**

This Memorandum of Understanding ("Agreement") is entered into between the Pacific Grove Unified School District ("District") and The City of Pacific Grove ("City") for the establishment of an Expanded Learning Opportunities Summer Camp Program located at the Pacific Grove Youth Center, 302 16th Street Pacific Grove, CA 93950 (the "Youth Center"), Robert Down Elementary School, 485 Pine Ave., Pacific Grove, CA 93950 (the "RHD"), and the Pacific Grove Community Center, 515 Junipero Ave, Pacific Grove, CA 93950 (the "Community Center"). Together, the sites listed in will be known as (the "Facilities"). Together, the District and the City are referred to herein as the "Parties."

**WHEREAS**, the Community Recreation Act (California Education Code sections 10900 through 10914.5) authorizes school districts and cities to organize, promote, and conduct community recreation programs and activities to promote the health and general welfare of the community; and

**WHEREAS**, the California Civic Center Law (California Education Code sections 38130-38138) establishes a civic center at every school for use by citizens for a variety of purposes, including recreation; and

**WHEREAS**, the District is the owner of real property, including facilities and Active Use Areas that are capable of being used for community recreational purposes; and

**WHEREAS**, the City is the owner of real property, including facilities and Active Use Areas that are capable of being used for community recreational purposes; and

**WHEREAS**, under appropriate circumstances, these publicly held lands and facilities should be used most efficiently to maximize use and increase recreational opportunities for the community; and

**WHEREAS**, California Education Code section 10905 authorizes the governing bodies of any two or more public authorities may cooperate with each other to enter into agreements to promote the health and general welfare of the community and to enhance the recreational opportunities afforded to the community.

**A. Term:** The Term of this MOU shall be for the period **June 1, 2024 through August 30, 2024.**

**B. Fees:** The District shall pay for all District students recruited by the District for the Expanded Learning Opportunities (ELOP) Summer Camp Program. All fees associated with the District's ELOP City program will be paid at the rate of \$240.30/child per week for up to 60 students for the 8 week program.

Any additional materials and supplies required to support the District's Expanded Learning Opportunities Summer Camp Program will be billed to the District by its pro rata share of use.

Supplies for the 2024 Summer program are estimated to be \$3,500

The District payment per student per week shall constitute reimbursement to the City for the additional cost in overhead associated with the increased capacity of the City's Summer Camp Program to accommodate the District's Expanded Learning Opportunities Summer Camp Program. The District has agreed to recruit additional Pacific Grove High School Students as chaperones, lifeguards, counselors etc. for the City's Summer Camp Program, and the District will work directly with the students to fill out the online application required by the City.

The District will set up payment directly to the City, **totaling \$118,844 (\$115,344 for tuition and \$3,500 for supplies)** for the District's Expanded Learning Opportunities 2024 Summer Camp Program.

**C. Use:** The District shall have joint use of all Facilities associated with the City's Summer Camp Program for the District's expansion of the program known as Expanded Learning Opportunities Summer Camp Program.

The City shall have joint use of all Facilities associated with the District's Expanded Learning Opportunities Summer Camp Program.

The Facilities will be used to conduct both the City's Summer Camp Program and the District's expansion of the program known as Expanded Learning Opportunities Summer Camp Program.

The District will offer their program slots to the unduplicated pupil population in grades TK-6. The District will give the exact number of students enrolled in the program following the District's lottery to be held prior to May 1, 2023.

**D. Termination:** This Agreement will be in effect for the fiscal year 2022-2023 and 2023-24, expiring as specified above. Both Parties have a right to

terminate the Agreement within (30) days written notice to either party without cause or for any reason.

**E. Utilities Services:** Gas, electricity and water usage will not be assessed by either party associated with this Agreement.

**F. Waste:** All waste associated with the City's Summer Camp Program and the District's expansion of the program known as Expanded Learning Opportunities Summer Camp Program will be isolated to each of the defined Facilities. The District will provide custodial support staff to dispose of all waste at its real property location (RHD), and the City will provide custodial support staff to dispose of all waste at its real property location(s).

**G. Nuisance:** The District agrees that, in connection with its use of the Facilities, The District will not commit any public or private nuisance or any other act or thing which might or would reasonably be construed to disturb the quiet enjoyment of nearby property.

The City agrees that, in connection with its use of the Facilities, The City will not commit any public or private nuisance or any other act or thing which might or would reasonably be construed to disturb the quiet enjoyment of nearby property.

**H. Fingerprinting/Background Checks:** All District staff in direct contact with children will be required to be fingerprinted by the District via livescan at their sole expense. All City staff in direct contact with children will be required to be fingerprinted via livescan by the City at their sole expense.

**I. Repairs:** Outside of the normal Maintenance Obligations provided by the District, the District agrees to maintain all real property owned Facilities in good condition. All repairs and upgrades to the Facilities are at the expense of the District, unless otherwise agreed upon by both Parties.

Outside of the normal Maintenance Obligations provided by the City, the City agrees to maintain all real property owned Facilities in good condition. All repairs and upgrades to the Facilities are at the expense of the City, unless otherwise agreed upon by both Parties.

**J. Insurance:** The District and the City shall both carry and maintain, during the entire term hereof, at its own cost and expense, the following types of insurance:



1. Comprehensive General Liability Insurance covering bodily injury and property damage in an amount no less than \$2,000,000 per occurrence, \$2,000,000 aggregate.
2. Comprehensive general liability insurance policy shall be endorsed with the language that "District, its officers and employees", is named as additional insured for all liability arising out of the operations in the performance of this MOU agreement.
3. Comprehensive general liability insurance policy shall be endorsed with the language that "the City, its officers and employees", is named as additional insured for all liability arising out of the operations in the performance of this MOU agreement.
4. The additional insured endorsement must be noted on a separate form which accompanies the Certificate of Insurance (COI).

**K. Hold Harmless:** The City shall defend, indemnify, and hold harmless the District and its agents, representatives, officers, the District's, employees, Board of Trustees, members of the Board of Trustees (collectively, the "District Parties"), from and against any and all claims, demands, liabilities, damages, losses, suits and actions, and expenses (including, but not limited to attorney fees and costs including fees of the District) of any kind, nature and description (collectively, the "Claims") directly or indirectly arising out of, connected with, or resulting from any act, error, omission, negligence, or willful misconduct of the City, its agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees (collectively, the "the City Parties") in the performance of or failure to perform the City's or the City Parties' obligations under this Agreement, including, but not limited to the City's or the City Parties' use of District sites, performance of the Services, breach of any of the representations or warranties contained in this Agreement, or for injury to or death of persons or damage to property or delay or damage to the District or the District Parties. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity, which would otherwise exist as to a party, person, or entity described in this paragraph. The indemnification provided for in this Section includes, without limitation to the foregoing, claims that may be made against District by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, and any claims made against District alleging civil rights violations by the City or the City Parties under the California Fair Employment and Housing Act ("FEHA").

The District shall defend, indemnify, and hold harmless the City and its agents, representatives, officers, the City’s, employees, Mayor, City Council, members of the City Council (collectively, the “City Parties”), from and against any and all claims, demands, liabilities, damages, losses, suits and actions, and expenses (including, but not limited to attorney fees and costs including fees of the City) of any kind, nature and description (collectively, the “Claims”) directly or indirectly arising out of, connected with, or resulting from any act, error, omission, negligence, or willful misconduct of the District, its agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees (collectively, the “the District Parties”) in the performance of or failure to perform the District’s or the District Parties’ obligations under this Agreement, including, but not limited to the District’s or the District Parties’ use of City sites, performance of the Services, breach of any of the representations or warranties contained in this Agreement, or for injury to or death of persons or damage to property or delay or damage to the City or the City Parties. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity, which would otherwise exist as to a party, person, or entity described in this paragraph. The indemnification provided for in this Section includes, without limitation to the foregoing, claims that may be made against City by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, and any claims made against City alleging civil rights violations by the District or the District Parties under the California Fair Employment and Housing Act (“FEHA”).

**L. Parking:** the City shall have access to the parking lots located at the real property Facilities owned by the District during the time the City is using the Facilities.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

CITY OF PACIFIC GROVE

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

- Student Learning and Achievement  
 Health and Safety of Students and Schools  
 Credibility and Communication  
 Fiscal Solvency, Accountability and Integrity

- Consent  
 Action/Discussion  
 Information/Discussion  
 Public Hearing

**SUBJECT:** Board Policy Updates Approval – Second Reading

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Dr. Linda Adamson, Superintendent

**RECOMMENDATION:**

The District Administration recommends the Board review the Board Policy, Administrative Regulation, and Board Bylaw updates recently reviewed by the Board Policy Committee on January 24, 2024.

**BACKGROUND:**

The Board Policy Committee contains two Trustees (Carolyn Swanson and Jennifer McNary) who meet with Administrators responsible for whatever policies are up for review/discussion. The Board Policy Committee reviews the updates provided by CSBA (explanation below) as well as any Board requested policies or Administrative recommendations. The following updates were reviewed as Action/Discussion, and are now returning to the current meeting as Consent for final Board approval, with an added note for Board Policy 6170.1.

CSBA employs several full-time staff to keep its sample policy manual updated. It updates approximately 100 policies every year to stay up to date with changes in the law and publishes these updates in four bundles called “policy update packets.” These are issued four times a year: March, June, September, and December, as well as any special updates as needed. Subscribers to GAMUT Policy Plus receive announcements every time CSBA issues a policy update packet and can access the packet by logging into their proprietary site.

CSBA encourages districts to review each update packet once it’s issued to see which policies the district may need to update. Districts can review a “guide sheet” that lists the changes that CSBA has made as well as the text in the policies themselves to determine which policies they want to update. Once they determine this, they can prepare drafts of the new policies to send to their board for review and adoption. By reviewing each CSBA policy update packet and taking action accordingly, districts can ensure that the policy manual is always accurate and up-to-date. CSBA encourages districts to establish a consistent process for reviewing, processing, and approving update packets so that they never fall behind on their policies.

**INFORMATION:**

At the January 24, 2024 Board Policy Committee meeting, the committee reviewed the CSBA policy updates from December 2023, as well as Board requested and Administrative recommended updates.

## **DECEMBER 2023 CSBA POLICY UPDATES**

### **Board Policy 0460 – Local Control and Accountability Plan**

- Reviewed by Director of Curriculum and Special Projects Buck Roggeman
- No recommended changes

### **Administrative Regulation 0460 – Local Control and Accountability Plan**

- Reviewed by Director of Curriculum and Special Projects Buck Roggeman
- No recommended changes

### **Board Policy 0500 – Accountability**

- Reviewed by Director of Special Education/Student Services Yolanda Cork-Anthony and Principal Lito Garcia
- No recommended changes

### **Board Policy 0520 – Intervention in Underperforming Schools**

- Reviewed by Director of Special Education/Student Services Yolanda Cork-Anthony and Director of Curriculum and Special Projects Buck Roggeman
- No recommended changes

### **Administrative Regulation 1220 – Citizen Advisory Committees**

- Reviewed by Superintendent Dr. Linda Adamson
- Recommendation: Change “Governing Board” wording to “Board of Trustees”

### **Board Policy 1431 – Waivers**

- Reviewed by Assistant Superintendent Josh Jorn
- No recommended changes

### **Board Policy 3400 – Management of District Assets/Accounts**

- Reviewed by Assistant Superintendent Josh Jorn
- No recommended changes

### **Administrative Regulation 3400 – Management of District Assets/Accounts**

- Reviewed by Assistant Superintendent Josh Jorn
- No recommended changes

### **Board Policy 5116.2 – Involuntary Student Transfers**

- Reviewed by Director of Special Education/Student Services Yolanda Cork-Anthony and Principal Lito Garcia
- No recommended changes

### **Board Policy 5131.2 – Bullying**

- Reviewed by Director of Curriculum and Special Projects Buck Roggeman and Superintendent Dr. Linda Adamson
- No recommended changes

### **Administrative Regulation 5131.2 – Bullying**

- Reviewed by Director of Curriculum and Special Projects Buck Roggeman and Superintendent Dr. Linda Adamson

- No recommended changes

**Administrative Regulation 5141.21 – Administering Medication and Monitoring Health Conditions**

- Reviewed by Director of Special Education/Student Services Yolanda Cork-Anthony
- No recommended changes

**Board Policy 5148.3 – Preschool/ Early Childhood Education**

- Reviewed by Director of Curriculum and Special Projects Buck Roggeman
- No recommended changes

**Administrative Regulation 5148.3 – Preschool/ Early Childhood Education**

- Reviewed by Director of Curriculum and Special Projects Buck Roggeman
- No recommended changes

**Board Policy 6142.8 – Comprehensive Health Education**

- Reviewed by Director of Special Education/Student Services Yolanda Cork-Anthony
- No recommended changes

**Administrative Regulation 6142.8 – Comprehensive Health Education**

- Reviewed by Director of Special Education/Student Services Yolanda Cork-Anthony
- No recommended changes

**Board Policy 6146.1 – High School Graduation Requirements**

- Reviewed by Principal Lito Garcia
- No recommended changes

**Board Policy 6170.1 – Transitional Kindergarten**

- Reviewed by Director of Curriculum and Special Projects Buck Roggeman
- Recommendation: Do not include optional paragraph stating, “Additionally, the district may enroll an early enrollment child in TK whose fourth birthday...”
- *Note: Wording on page 3 of Board Policy stating “excluding recess and excluding noon intermission...” with “including recess but excluding noon intermission...”*

**Administrative Regulation 6173.3 – Education for Juvenile Court School Students**

- Reviewed by Director of Special Education/Student Services Yolanda Cork-Anthony
- An AR will be developed and brought forward in April/May
- No recommended changes

**Board Bylaw 9321 – Closed Session**

- Reviewed by Superintendent Dr. Linda Adamson
- No recommended changes

**Exhibit(1) 9321 – Closed Session**

- Reviewed by Superintendent Dr. Linda Adamson
- No recommended changes

**Exhibit(2) 9321 – Closed Session**

- Reviewed by Superintendent Dr. Linda Adamson
- No recommended changes

## **ADDITIONAL POLICIES FOR REVIEW**

### **Board Policy 4117.2 – Resignation**

- Reviewed by Director II of Human Resources Claudia Arellano
- Recommendation: Add second paragraph text to policy –

“The Board authorizes the Superintendent or designee to accept an employee's written resignation and to set its effective date. Once the Superintendent or designee has accepted and set an effective date for this resignation, the resignation may not thereafter be withdrawn by the employee.”

### **Board Policy 4217.2 – Resignation**

- Reviewed by Director II of Human Resources Claudia Arellano
- Recommendation: Add second paragraph text to policy –

“The Board authorizes the Superintendent or designee to accept an employee's written resignation and to set its effective date. Once the Superintendent or designee has accepted and set an effective date for this resignation, the resignation may not thereafter be withdrawn by the employee.”

### **Board Policy 4317.2 – Resignation**

- Reviewed by Director II of Human Resources Claudia Arellano
- Recommendation: Add second paragraph text to policy –

“The Board authorizes the Superintendent or designee to accept an employee's written resignation and to set its effective date. Once the Superintendent or designee has accepted and set an effective date for this resignation, the resignation may not thereafter be withdrawn by the employee.”

**Policy 6170.1: Transitional Kindergarten**

**Status:** ADOPTED

**Original Adopted Date:** 10/01/2015 | **Last Revised Date:** 12/01/2023 | **Last Reviewed Date:** 12/01/2023

CSBA NOTE: The following policy is for use by districts that maintain kindergarten and may be revised to reflect district practice. Education Code 33050, as amended by SB 114 (Ch. 48, Statutes of 2023), prohibits the waiver of specified provisions related to transitional kindergarten (TK) and kindergarten provided for in Education Code 48000-48003. For more information on waivers, see BP 1431 - Waivers.

Education Code 48000 provides that children are eligible for kindergarten enrollment if they have their fifth birthday on or before September 1 in that school year; see AR 5111 - Admission. Pursuant to Education Code 48000, as amended by SB 114, for the 2023-24 school year, districts are required to admit any child whose fifth birthday is between September 2 and April 2 to a TK program as a condition of apportionment and phases in timespans for mandatory admittance requirements until the 2025-26 school year, at which time districts are required to admit any child who has their fourth birthday by September 1, as described below.

The California Department of Education's (CDE), "Universal Prekindergarten FAQs" and "Transitional Kindergarten FAQs," available on its website, provide guidance to districts on the implementation of universal prekindergarten and TK programs. Additionally, CDE has developed a universal prekindergarten resources website, "Universal PreKindergarten, California's Great Start," designed for use by districts that operate a California State Preschool Program (CSPP), Head Start, and/or TK program.

Education Code 48000 defines TK as the first year of a two-year kindergarten program that uses a modified kindergarten curriculum that is age and developmentally appropriate. Many of the requirements applicable to kindergarten (e.g., class size, minimum school day, facilities) are also applicable to TK. The district will receive funding based on average daily attendance (ADA) for students in a TK program that meets the requirements specified in Education Code 48000.

Education Code 8281.5 established the California Prekindergarten Planning and Implementation Grant Program as an early learning initiative with the goal of expanding access to classroom-based prekindergarten programs. The program allocates funding to all districts that operate kindergarten programs through minimum base grants, enrollment grants based on a district's kindergarten enrollment, and supplemental grants based on a district's percentage of unduplicated students. Grant funds may be used for costs associated with creating or expanding preschool programs through the CSPP or TK programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the district, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies. Since funds for this program have already been granted, CDE is authorized, pursuant to SB 114 and SB 141 (Ch. 194, Statutes of 2023), to allocate or prorate unexpended funds from the California Prekindergarten Planning and Implementation Grant Programs to districts for costs associated with the educational expenses of current and future CSPP, TK, and kindergarten professionals that support their attainment of required credentials, permits, or professional development in early childhood instruction or child development, including developing competencies in serving inclusive classrooms and dual language learners.

Education Code 17375, as amended by SB 114, extends the time that funds from the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program, which provides one-time grants to school districts to construct new school facilities or retrofit existing school facilities including for the purpose of providing TK classrooms, are available for encumbrance or expenditure by the State Allocation Board.

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The TK program shall assist students in developing the academic, social, and emotional skills needed to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in the development, implementation, and evaluation of the district's TK program.

**Eligibility**

CSBA NOTE: While children are not required to attend Kindergarten or TK, all school districts are required to



provide TK to age-eligible children pursuant to Education Code 48000. According to CDE's, "Universal Prekindergarten FAQs," no age-eligible child may be denied access to TK by being placed on a waiting list.

The district's TK program shall admit children as follows: (Education Code 48000):

1. For the 2023-24 school year, children whose fifth birthday is between September 2 and April 2
2. For the 2024-25 school year, children whose fifth birthday is between September 2 and June 2
3. For the 2025-26 school year, and in each school year thereafter, children who turn four by September 1

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or childcare program, including, but not limited to, a Head Start program, a childcare center serving children through an alternative payment program, a general childcare and development program, a California State Preschool Program (CSPP), a migrant childcare and development program, childcare and development services for children with special needs, or a program serving children through a CalWORKs Stage 1, Stage 2, or Stage 3 program. (Education Code 48000)

CSBA NOTE: CDE's, "Universal Prekindergarten FAQs," clarify that children are required to have documentation of required immunizations or a valid exemption prior to admission to TK. For information about required immunizations and exemptions, see BP/AR 5141.31 - Immunizations.

Parents/guardians of eligible children shall be notified of the availability of the TK program and of the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

CSBA NOTE: The following paragraph is optional. If the district chooses to allow kindergarten-eligible children to enroll in the TK program, CDE recommends in its, "Universal Prekindergarten FAQs," that the district establish criteria to determine selection requirements. The parent/guardian of a kindergarten-eligible child who is enrolled in TK must, at the end of the year, sign a Kindergarten Continuation Form verifying agreement with the child enrolling in kindergarten the following year; see section "Continuation to Kindergarten" below.

On a case-by-case basis, a child whose fifth birthday is on or before September 1 may be admitted into the district's TK program upon request of a child's parents/guardians, if the Superintendent or designee, determines that it is in the child's best interest.

CSBA NOTE: The following paragraph is optional. Pursuant to Education Code 48000, the district may, at its discretion, determine whether to allow admittance of children whose fifth birthday is after the date specified for admittance for the applicable year as described above. Such students may be admitted at any time during the school year, including at the beginning of the year. Education Code 48000 provides that districts will not receive ADA apportionment for a child whose birthday is after the date specified for the applicable year until the child's fifth birthday.

At any time during the school year, the district may admit into the TK program a child whose fifth birthday is after the date specified for admittance for the applicable year as described above, provided that upon the recommendation of the Superintendent or designee, the Board determines that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance. (Education Code 48000)

CSBA NOTE: The following paragraph is optional and may be deleted by districts that do not allow early enrollment children in TK. Pursuant to Education Code 48000.15, as amended by SB 141, for the 2023-24 and 2024-25 school years, a district that offers TK to early enrollment children must concurrently offer enrollment in a CSPP program, if offered by the district, space permitting. The district may enroll an early enrollment child in a CSPP program operated by the district regardless of income, after all other eligible children have been enrolled. Districts will not receive ADA apportionment for an early enrollment child admitted to TK until the child's fifth birthday. For more information on district preschool programs, see BP/AR 5148.3 - Preschool/Early Childhood Education.

Additionally, the district may enroll an early enrollment child in TK whose fourth birthday is between June 3 and September 1, inclusive, preceding the school year during which they are enrolled in TK. The Superintendent or designee shall maintain any classroom that includes an early enrollment child with a classroom enrollment that does not exceed 20 students and an adult-to-student ratio of at least one adult to every 10 students. Additionally, if an early enrollment child is enrolled in TK, the district shall concurrently offer enrollment to the child in the district's CSPP, subject to available space. (Education Code 48000.15)

## Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

CSBA NOTE: Education Code 48000 states the Legislature's intent that the TK curriculum be aligned to the California Preschool Learning Foundations developed by CDE. These standards address essential knowledge and skills in the subject areas listed below. The standards and companion preschool curriculum frameworks are available on CDE's website.

Pursuant to Education Code 8203.3, CDE in consultation with the California Department of Social Services, is responsible for establishing and updating prekindergarten learning development guidelines that focus on preparing children for kindergarten, including developmental milestones, assessment, and suggested methods for achievement.

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education (CDE). It shall be designed to facilitate students' development in essential knowledge and skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

CSBA NOTE: The following optional paragraph may be revised to reflect district practice. Education Code 37202 permits districts to maintain TK and kindergarten classes for different lengths of time during the school day, either at the same or a different school site. Districts offering TK classes for different lengths of time are still required to meet the minimum and maximum length of school day provided in law. Pursuant to Education Code 46111, 46115, and 46117, at the kindergarten and TK level the minimum school day is three hours (180 minutes), including recess but excluding noon intermission, and the maximum school day is four hours (240 minutes), excluding recess, except for students in expanded learning opportunity programs intended to supplement instructional time provided by a district pursuant to Education Code 46120 or if the district has adopted an extended-day kindergarten pursuant to Education Code 8973. However, pursuant to Education Code 46119, if the district has fewer than 40 kindergarten students, the Governing Board may apply to the Superintendent of Public Instruction to maintain two kindergarten classes of 150 minutes each, including recesses, taught on the same day by the same teacher. Also see BP/AR 5148.2 - Before/After School Programs and AR 6112 - School Day.

Pursuant to Education Code 48003, districts are required to provide an annual report to CDE regarding the type of kindergarten program offered by the district, including part day, full day, or both. The California Basic Educational Data System (CBEDS) School Information Form, located on CDE's website, requires a report on the type of TK program offered.

The Board shall establish the length of the school day in the district's TK program, which shall be at least three hours but no more than four hours long, including recess but excluding noon intermission, except for TK students enrolled in expanded learning opportunity programs provided by the district pursuant to Education Code 46120. If the district has adopted an extended-day kindergarten, the length of the school day for the TK program may be different than the length of the school day for the kindergarten program either at the same or different school sites. The Superintendent or designee shall annually report to CDE as to whether the district's TK programs are offered full day, part day, or both. (Education Code 8973, 37202, 46111, 46115, 46117, 48003)

The Superintendent or designee shall collaborate with parents/guardians and relevant community groups, in accordance with the plan developed for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the district's expanded learning offerings, the After School Education and Safety Program, CSPP, Head Start programs, and other community-based early learning and care programs.

CSBA NOTE: The following optional paragraph may be revised to reflect district practice. According to CDE's, "Universal Prekindergarten FAQs," it is the intent of the law to provide separate and unique experiences for TK and kindergarten students. However, districts have flexibility to determine how best to meet the curricular needs of each child and whether TK and kindergarten students may be enrolled in the same classrooms.

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

TK students may be commingled in the same classroom with four-year-old students from a CSPP program as long as the commingled program meets all of the requirements of each program as well as the following requirements: (Education Code 8207, 48000):

1. The classroom does not include students enrolled in TK for a second year or students enrolled in a regular

kindergarten

2. An early childhood environment rating scale, as specified in 5 CCR 18281, is completed for the classroom
3. All children enrolled for 10 or more hours per week are evaluated using the Desired Results Developmental Profile, as specified in 5 CCR 18272
4. The classroom is taught by a teacher that holds a credential issued by the Commission on Teacher Credentialing (CTC) in accordance with Education Code 44065 and 44256
5. The classroom is in compliance with the adult-child ratio specified in Education Code 8241
6. Contractors of the district report the services, revenues, and expenditures for children in the preschool program in accordance with 5 CCR 18068 except for contractors of the TK program

The district shall maintain an average TK class enrollment of not more than 24 students for each school site, not including students who are continuously enrolled in and meet the minimum day requirement for independent study for more than 14 school days in a school year. (Education Code 48000)

### Staffing

CSBA NOTE: To be qualified to teach a TK class, the teacher must possess an appropriate multiple subjects or early childhood education credential issued by the Commission on Teacher Credentialing (CTC) authorizing instruction in TK. Education Code 48000 establishes additional requirements for credentialed teachers who are first assigned to a TK class after July 1, 2015, as provided below. CTC may issue a one-year emergency specialist teaching permit in early childhood education that authorizes teaching all subjects in a self-contained TK general education classroom, provided that certain conditions are met as specified in Education Code 44300.

Additionally, CTC has amended 5 CCR 80067, and adopted 5 CCR 80067.1 and 80067.2, which are pending approval by the Office of Administrative Law as of October 2023, pertaining to the prekindergarten-grade 3 early childhood education specialist credential. The proposed credential is designed to provide individuals who already hold a bachelor's degree and have gained experience in early childhood education through their work, to have an expedited pathway to earning the credential to teach in the prekindergarten-grade 3 environment. See CTC Coded Correspondence 23-02 for more information regarding the proposed regulations. For more information about the Early Childhood Education Emergency Specialist Permit/Emergency Transitional Kindergarten Permit, see AR 4112.2 -- Certification.

TK assignments are subject to assignment monitoring and reporting by the County Superintendent of Schools in accordance with Education Code 44258.9.

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from CTC that authorizes such instruction.

CSBA NOTE: Education Code 48000, as amended by SB 114, extends until August 1, 2025, the requirement for credentialed teachers who are first assigned to a TK class to meet additional qualifications, as described below.

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2025, have at least 24 units in early childhood education and/or child development, comparable professional experience in a preschool setting, and/or a child development teacher permit or an early childhood specialist credential issued by CTC. (Education Code 48000)

CSBA NOTE: Education Code 8281.5 permits the use of funding from the California Prekindergarten Planning and Implementation Grant Program for the purpose of professional development, including, but not limited to, developing competencies in serving inclusive classrooms and dual language learners, and which as amended by SB 114 and SB 141, extends the time that CDE is authorized to allocate or prorate unexpended funds.

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children, including, but not limited to, developing competencies in serving inclusive classrooms and dual language learners.

CSBA NOTE: Education Code 48000, as amended by SB 114, requires districts to maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2025-26 school year.

The district shall maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2025-26 school year. (Education Code 48000)

### Continuation to Kindergarten

CSBA NOTE: The following section is consistent with guidance in CDE's "Universal Prekindergarten FAQs."

There is no requirement that an age-eligible student complete a year of TK or kindergarten before enrolling in first grade. Pursuant to Education Code 48010, a student must be six years old on or before September 1 to be eligible for first grade. However, if a student is not six years old by September 1, the student may be admitted to first grade in accordance with Education Code 48011, if the child has completed one year of kindergarten or, in some cases, has attended some kindergarten. CDE's, "Universal Prekindergarten FAQs," note that a year of TK is not equivalent to a year of kindergarten, for purposes of enrolling a 5-year-old student in first grade pursuant to Education Code 48011.

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

CSBA NOTE: The following optional paragraph is for use by districts that allow kindergarten-eligible children to enroll in TK; see "Eligibility" section above. When such students are subsequently enrolled in kindergarten, the district is required to obtain a signed Kindergarten Continuance Form in order to receive kindergarten ADA for those children since they would otherwise be age-eligible for first grade. A sample Kindergarten Continuance Form is available on CDE's, "Universal Prekindergarten FAQs" website. CDE recommends that approval for a student to continue in kindergarten not be sought until near the end of the year of TK, since permission obtained unreasonably far in advance could be found invalid.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

CSBA NOTE: Pursuant to Education Code 46300, the district may not include for ADA purposes the attendance of any student for more than two years in kindergarten or for more than two years in a combination of TK and kindergarten.

A student shall not attend more than two years in kindergarten or a combination of TK and kindergarten. (Education Code 46300)

### Assessment

CSBA NOTE: The following section may be revised to reflect district practice. One assessment resource for TK students is CDE's Desired Results Developmental Profile, which is designed to assess the developmental progression of all children from early infancy to kindergarten entry.

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. The Superintendent or designee shall monitor and regularly report to the Board regarding program implementation, the progress of students in meeting related academic standards, and student preparedness for future education.

**Policy Reference Disclaimer:** These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

#### State References

5 CCR 18000-18308

5 CCR 80067

Ed. Code 17375

Ed. Code 33050

#### Description

Early Learning and Care Programs

Professional Clear Early Childhood Education Specialist Instruction Credential

California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program -

<https://simbli.eboardsolutions.com/SU/Gn8XwtQ4eocS2d4ezga0Hw==>

Waiver authority and exceptions

Ed. Code 37202	Equal time in all schools - <a href="https://simbli.eboardsolutions.com/SU/42Tw3231wtAbi37InplusV8EQ==">https://simbli.eboardsolutions.com/SU/42Tw3231wtAbi37InplusV8EQ==</a>
Ed. Code 44065	Issuance of and functions requiring credentials - <a href="https://simbli.eboardsolutions.com/SU/yZ6yf07NPBGtJIGuMTr2AQ==">https://simbli.eboardsolutions.com/SU/yZ6yf07NPBGtJIGuMTr2AQ==</a>
Ed. Code 44256	Authorization for teaching credentials - <a href="https://simbli.eboardsolutions.com/SU/euqk9VVEyaRwEvPeeyK32g==">https://simbli.eboardsolutions.com/SU/euqk9VVEyaRwEvPeeyK32g==</a>
Ed. Code 44258.9	County superintendent review of teacher assignment - <a href="https://simbli.eboardsolutions.com/SU/cppLhTJNOaBPBuldWZudCw==">https://simbli.eboardsolutions.com/SU/cppLhTJNOaBPBuldWZudCw==</a>
Ed. Code 44300	Emergency permits - <a href="https://simbli.eboardsolutions.com/SU/plus5XEpBw5nAkVNP06TMvs7g==">https://simbli.eboardsolutions.com/SU/plus5XEpBw5nAkVNP06TMvs7g==</a>
Ed. Code 46111	Kindergarten; hours of attendance - <a href="https://simbli.eboardsolutions.com/SU/pnYhY8ZMYOJeJwnplustg9cFg==">https://simbli.eboardsolutions.com/SU/pnYhY8ZMYOJeJwnplustg9cFg==</a>
Ed. Code 46114-46119	Minimum school day; kindergarten - <a href="https://simbli.eboardsolutions.com/SU/Vr6SOkDMJNDINf6XajB9Hg==">https://simbli.eboardsolutions.com/SU/Vr6SOkDMJNDINf6XajB9Hg==</a>
Ed. Code 46120	Expanded learning opportunities - <a href="https://simbli.eboardsolutions.com/SU/PO5Qp686plusGJplusvUduBS1QA==">https://simbli.eboardsolutions.com/SU/PO5Qp686plusGJplusvUduBS1QA==</a>
Ed. Code 46300	Method of computing average daily attendance - <a href="https://simbli.eboardsolutions.com/SU/vqNDAFrz1h2xITcV4wBveg==">https://simbli.eboardsolutions.com/SU/vqNDAFrz1h2xITcV4wBveg==</a>
Ed. Code 48000	Minimum age of admission for kindergarten; transitional kindergarten - <a href="https://simbli.eboardsolutions.com/SU/dH9Jlslshk5z8eiYxUplusL7HASlshg==">https://simbli.eboardsolutions.com/SU/dH9Jlslshk5z8eiYxUplusL7HASlshg==</a>
Ed. Code 48000.15	Early enrollment in transitional kindergarten
Ed. Code 48002	Evidence of minimum age required to enter kindergarten or first grade - <a href="https://simbli.eboardsolutions.com/SU/ISBSEUsgCb22vCLy3bRmUQ==">https://simbli.eboardsolutions.com/SU/ISBSEUsgCb22vCLy3bRmUQ==</a>
Ed. Code 48003	Kindergarten annual report - <a href="https://simbli.eboardsolutions.com/SU/Of9x4p2VXzgXjqBQiTfnNA==">https://simbli.eboardsolutions.com/SU/Of9x4p2VXzgXjqBQiTfnNA==</a>
Ed. Code 48010	Minimum age of admission to first grade - <a href="https://simbli.eboardsolutions.com/SU/98krIx9fYzrr46etcuB4yg==">https://simbli.eboardsolutions.com/SU/98krIx9fYzrr46etcuB4yg==</a>
Ed. Code 48011	Promotion/retention following one year of kindergarten - <a href="https://simbli.eboardsolutions.com/SU/kxhLZyy35rjl4U4KBIBdJA==">https://simbli.eboardsolutions.com/SU/kxhLZyy35rjl4U4KBIBdJA==</a>
Ed. Code 48200	Compulsory attendance - <a href="https://simbli.eboardsolutions.com/SU/XDwykjtG6pwm7ZAW7xxA==">https://simbli.eboardsolutions.com/SU/XDwykjtG6pwm7ZAW7xxA==</a>
Ed. Code 8203.3	Development of pre-kindergarten learning development guidelines
Ed. Code 8207	California State Preschool Program administration - <a href="https://simbli.eboardsolutions.com/SU/uWLgumsI5FRvcXKDYgdFGg==">https://simbli.eboardsolutions.com/SU/uWLgumsI5FRvcXKDYgdFGg==</a>
Ed. Code 8241	Staffing ratios for center-based program - <a href="https://simbli.eboardsolutions.com/SU/5XuudYpGFcQfLFLgifcvQg==">https://simbli.eboardsolutions.com/SU/5XuudYpGFcQfLFLgifcvQg==</a>
Ed. Code 8281.5	California Prekindergarten Planning and Implementation Grant Program
Ed. Code 8970-8974	Early primary program, including extended-day kindergarten - <a href="https://simbli.eboardsolutions.com/SU/vqHyZ1R7Ybqp1slshXFhJux3g==">https://simbli.eboardsolutions.com/SU/vqHyZ1R7Ybqp1slshXFhJux3g==</a>

### Management Resources References

	Description
CA Commission on Teacher Credentialing Publication	Proposed Amendments to Title 5 of the California Code of Regulations Pertaining to the PK-3 Childhood Education Specialist Credential, Coded Correspondence 23-02, February 10, 2023 - <a href="https://simbli.eboardsolutions.com/SU/kBxm9wPhzky0zpPfteuBfQ==">https://simbli.eboardsolutions.com/SU/kBxm9wPhzky0zpPfteuBfQ==</a>
California Department of Education Publication	Universal Prekindergarten FAQs - <a href="https://simbli.eboardsolutions.com/SU/MAG9uu1ywlcydN7IZ8Y5jw==">https://simbli.eboardsolutions.com/SU/MAG9uu1ywlcydN7IZ8Y5jw==</a>
California Department of Education Publication	Transitional Kindergarten FAQs - <a href="https://simbli.eboardsolutions.com/SU/6uOEZkody89FY7ynBXacg==">https://simbli.eboardsolutions.com/SU/6uOEZkody89FY7ynBXacg==</a>



California Department of Education Publication	Desired Results Developmental Profile: A Developmental Continuum from Early Infancy up to Kindergarten Entry, 2015 - <a href="https://simbli.eboardsolutions.com/SU/Mb8m48C5JEQMIJ7jHkiKDA==">https://simbli.eboardsolutions.com/SU/Mb8m48C5JEQMIJ7jHkiKDA==</a>
California Department of Education Publication	California Preschool Curriculum Framework, Vol. 1, 2010 - <a href="https://simbli.eboardsolutions.com/SU/dAI03CkQj2F3oyoBKthL1g==">https://simbli.eboardsolutions.com/SU/dAI03CkQj2F3oyoBKthL1g==</a>
California Department of Education Publication	California Preschool Curriculum Framework, Vol. 2, 2011 - <a href="https://simbli.eboardsolutions.com/SU/NpuFqW5N1EdabWj1k6KH4A==">https://simbli.eboardsolutions.com/SU/NpuFqW5N1EdabWj1k6KH4A==</a>
California Department of Education Publication	California Preschool Curriculum Framework, Vol. 3, 2013 - <a href="https://simbli.eboardsolutions.com/SU/I5ZAKkrToe74y0GLd7AZCQ==">https://simbli.eboardsolutions.com/SU/I5ZAKkrToe74y0GLd7AZCQ==</a>
California Department of Education Publication	California Preschool Learning Foundations, Vol. 1, 2008 - <a href="https://simbli.eboardsolutions.com/SU/e1tAGFzplus9axi1VRuz4whxQ==">https://simbli.eboardsolutions.com/SU/e1tAGFzplus9axi1VRuz4whxQ==</a>
California Department of Education Publication	California Preschool Learning Foundations, Vol. 2, 2010 - <a href="https://simbli.eboardsolutions.com/SU/66nMo5SgK96vEeNFIbRTAQ==">https://simbli.eboardsolutions.com/SU/66nMo5SgK96vEeNFIbRTAQ==</a>
California Department of Education Publication	California Preschool Learning Foundations, Vol. 3, 2012 - <a href="https://simbli.eboardsolutions.com/SU/Eata7SyUgqwuvODMVuwyTQ==">https://simbli.eboardsolutions.com/SU/Eata7SyUgqwuvODMVuwyTQ==</a>
CSBA Publication	Advancing Universal Transitional Kindergarten, April 2022 - <a href="https://simbli.eboardsolutions.com/SU/HrNFenKwJ42eilBZOAQpvQ==">https://simbli.eboardsolutions.com/SU/HrNFenKwJ42eilBZOAQpvQ==</a>
CSBA Publication	The Importance of Early Childhood Education Programs, September 2019 - <a href="https://simbli.eboardsolutions.com/SU/IQgjNJGwT3xHyXYXNTBcPQ==">https://simbli.eboardsolutions.com/SU/IQgjNJGwT3xHyXYXNTBcPQ==</a>
Website	California Department of Education, Universal PreKindergarten, California's Great Start - <a href="https://simbli.eboardsolutions.com/SU/jPPg0oYQplus48cDnjJEZIWoa==">https://simbli.eboardsolutions.com/SU/jPPg0oYQplus48cDnjJEZIWoa==</a>
Website	California Office of Administrative Law - <a href="https://simbli.eboardsolutions.com/SU/RnyBM7nM4Vf4qxsIshOTuQSbg==">https://simbli.eboardsolutions.com/SU/RnyBM7nM4Vf4qxsIshOTuQSbg==</a>
Website	CSBA District and County Office of Education Legal Services - <a href="https://simbli.eboardsolutions.com/SU/UdykszdmpETuDslshXk6R5akQ==">https://simbli.eboardsolutions.com/SU/UdykszdmpETuDslshXk6R5akQ==</a>
Website	Transitional Kindergarten California - <a href="https://simbli.eboardsolutions.com/SU/J8lvmgNslsh0JIXKlcYzwGDDw==">https://simbli.eboardsolutions.com/SU/J8lvmgNslsh0JIXKlcYzwGDDw==</a>
Website	California Kindergarten Association - <a href="https://simbli.eboardsolutions.com/SU/teZ3HbgjXcCJzj8wHtXDgQ==">https://simbli.eboardsolutions.com/SU/teZ3HbgjXcCJzj8wHtXDgQ==</a>
Website	Commission on Teacher Credentialing - <a href="https://simbli.eboardsolutions.com/SU/cxWNiqRUJsaq7efc7aH4Q==">https://simbli.eboardsolutions.com/SU/cxWNiqRUJsaq7efc7aH4Q==</a>
Website	CSBA - <a href="https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==">https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==</a>
Website	California Department of Education - <a href="https://simbli.eboardsolutions.com/SU/os2jq5DcA2RawmY2VZ5FZQ==">https://simbli.eboardsolutions.com/SU/os2jq5DcA2RawmY2VZ5FZQ==</a>

## Cross References

## Description

0500	Accountability - <a href="https://simbli.eboardsolutions.com/SU/US9K8n3A2ShoZgAf8CslshR9g==">https://simbli.eboardsolutions.com/SU/US9K8n3A2ShoZgAf8CslshR9g==</a>
1220	Citizen Advisory Committees - <a href="https://simbli.eboardsolutions.com/SU/7wRcaQ9gjbXCOuqWB54wfA==">https://simbli.eboardsolutions.com/SU/7wRcaQ9gjbXCOuqWB54wfA==</a>
1220	Citizen Advisory Committees - <a href="https://simbli.eboardsolutions.com/SU/V9uplusslshPH1hwOPkWKQVEmjEQ==">https://simbli.eboardsolutions.com/SU/V9uplusslshPH1hwOPkWKQVEmjEQ==</a>
4112.2	Certification - <a href="https://simbli.eboardsolutions.com/SU/m4xfmCLKtzKdslsh9J312fwkQ==">https://simbli.eboardsolutions.com/SU/m4xfmCLKtzKdslsh9J312fwkQ==</a>
4112.2	Certification - <a href="https://simbli.eboardsolutions.com/SU/IPISslshfSt0bbNvlqGhNyLYQ==">https://simbli.eboardsolutions.com/SU/IPISslshfSt0bbNvlqGhNyLYQ==</a>
4131	Staff Development - <a href="https://simbli.eboardsolutions.com/SU/IYMIfYPYXEiEMhaRz6slshWJQ==">https://simbli.eboardsolutions.com/SU/IYMIfYPYXEiEMhaRz6slshWJQ==</a>
5111	Admission - <a href="https://simbli.eboardsolutions.com/SU/7G3Ggf5BcvzoD3rfrAxQmA==">https://simbli.eboardsolutions.com/SU/7G3Ggf5BcvzoD3rfrAxQmA==</a>

5111	Admission - <a href="https://simbli.eboardsolutions.com/SU/4OPQKya7kXhUSQaHg3joslshw==">https://simbli.eboardsolutions.com/SU/4OPQKya7kXhUSQaHg3joslshw==</a>
5111.1	District Residency - <a href="https://simbli.eboardsolutions.com/SU/IAL6e5elvtWslKJ80r5IYg==">https://simbli.eboardsolutions.com/SU/IAL6e5elvtWslKJ80r5IYg==</a>
5111.1	District Residency - <a href="https://simbli.eboardsolutions.com/SU/VlddiUvh6orgSjaY4wvt7Q==">https://simbli.eboardsolutions.com/SU/VlddiUvh6orgSjaY4wvt7Q==</a>
5123	Promotion/Acceleration/Retention - <a href="https://simbli.eboardsolutions.com/SU/XslshULwDF51O6sneMXV7plus0g==">https://simbli.eboardsolutions.com/SU/XslshULwDF51O6sneMXV7plus0g==</a>
5123	Promotion/Acceleration/Retention - <a href="https://simbli.eboardsolutions.com/SU/i6Ui8m0wR1VPGjlsHfiBUglA==">https://simbli.eboardsolutions.com/SU/i6Ui8m0wR1VPGjlsHfiBUglA==</a>
5141.22	Infectious Diseases - <a href="https://simbli.eboardsolutions.com/SU/slshSHDzymYLN8DwMplltWdsg==">https://simbli.eboardsolutions.com/SU/slshSHDzymYLN8DwMplltWdsg==</a>
5141.22	Infectious Diseases - <a href="https://simbli.eboardsolutions.com/SU/DdkxP6lo0oUT7dmBE1eK0g==">https://simbli.eboardsolutions.com/SU/DdkxP6lo0oUT7dmBE1eK0g==</a>
5141.3	Health Examinations - <a href="https://simbli.eboardsolutions.com/SU/kRtVmM4Oslsh9JvdvvZ6DAtcA==">https://simbli.eboardsolutions.com/SU/kRtVmM4Oslsh9JvdvvZ6DAtcA==</a>
5141.3	Health Examinations - <a href="https://simbli.eboardsolutions.com/SU/znqausdzWuVGw8A1S376lw==">https://simbli.eboardsolutions.com/SU/znqausdzWuVGw8A1S376lw==</a>
5141.31	Immunizations - <a href="https://simbli.eboardsolutions.com/SU/Whslsh3slshDAkvapt4AefESXBvQ==">https://simbli.eboardsolutions.com/SU/Whslsh3slshDAkvapt4AefESXBvQ==</a>
5141.31	Immunizations - <a href="https://simbli.eboardsolutions.com/SU/xlV11kQJSpluf7slshAnBIYJPA==">https://simbli.eboardsolutions.com/SU/xlV11kQJSpluf7slshAnBIYJPA==</a>
5141.32	Health Screening For School Entry - <a href="https://simbli.eboardsolutions.com/SU/hEaw6ayxLna5XjXFnM5V5w==">https://simbli.eboardsolutions.com/SU/hEaw6ayxLna5XjXFnM5V5w==</a>
5145.6	Parent/Guardian Notifications - <a href="https://simbli.eboardsolutions.com/SU/OOJDgERnjwx8GUWBtYOKOw==">https://simbli.eboardsolutions.com/SU/OOJDgERnjwx8GUWBtYOKOw==</a>
5145.6-E(1)	Parent/Guardian Notifications - <a href="https://simbli.eboardsolutions.com/SU/zFBQ1KXq3m3KK90fokgpLw==">https://simbli.eboardsolutions.com/SU/zFBQ1KXq3m3KK90fokgpLw==</a>
5148.2	Before/After School Programs - <a href="https://simbli.eboardsolutions.com/SU/b5QjnmUpQBtgBNxpBLZKJw==">https://simbli.eboardsolutions.com/SU/b5QjnmUpQBtgBNxpBLZKJw==</a>
5148.2	Before/After School Programs - <a href="https://simbli.eboardsolutions.com/SU/SRCRvplus9wpuzSot3FQ8a2gw==">https://simbli.eboardsolutions.com/SU/SRCRvplus9wpuzSot3FQ8a2gw==</a>
5148.3	Preschool/Early Childhood Education - <a href="https://simbli.eboardsolutions.com/SU/i4JKnTU64XRxbawT70cXzg==">https://simbli.eboardsolutions.com/SU/i4JKnTU64XRxbawT70cXzg==</a>
5148.3	Preschool/Early Childhood Education - <a href="https://simbli.eboardsolutions.com/SU/aqhreHyc4FilwMe8xxgAslshQ==">https://simbli.eboardsolutions.com/SU/aqhreHyc4FilwMe8xxgAslshQ==</a>
6011	Academic Standards - <a href="https://simbli.eboardsolutions.com/SU/Tplusl1ybplusF7QGkEslshLEej7PvA==">https://simbli.eboardsolutions.com/SU/Tplusl1ybplusF7QGkEslshLEej7PvA==</a>
6020	Parent Involvement - <a href="https://simbli.eboardsolutions.com/SU/8BBILRHFPN4Ze3lDgijtlg==">https://simbli.eboardsolutions.com/SU/8BBILRHFPN4Ze3lDgijtlg==</a>
6020	Parent Involvement - <a href="https://simbli.eboardsolutions.com/SU/Q0ib1gK3KHGsHNIpTjql8A==">https://simbli.eboardsolutions.com/SU/Q0ib1gK3KHGsHNIpTjql8A==</a>
6111	School Calendar - <a href="https://simbli.eboardsolutions.com/SU/CplusGxnVZdQjf3rslshEslshKMoslshZA==">https://simbli.eboardsolutions.com/SU/CplusGxnVZdQjf3rslshEslshKMoslshZA==</a>
6112	School Day - <a href="https://simbli.eboardsolutions.com/SU/O5atqxQBa68mIO84XP5vNw==">https://simbli.eboardsolutions.com/SU/O5atqxQBa68mIO84XP5vNw==</a>
6112	School Day - <a href="https://simbli.eboardsolutions.com/SU/XRplus7M06NPTlz3YyiADAJMA==">https://simbli.eboardsolutions.com/SU/XRplus7M06NPTlz3YyiADAJMA==</a>
6141	Curriculum Development And Evaluation - <a href="https://simbli.eboardsolutions.com/SU/LdZqO8PdBm96KAMTQJmplusqA==">https://simbli.eboardsolutions.com/SU/LdZqO8PdBm96KAMTQJmplusqA==</a>

6141	Curriculum Development And Evaluation - <a href="https://simbli.eboardsolutions.com/SU/sJsfNaej0ooUN9G7aplusvrvw==">https://simbli.eboardsolutions.com/SU/sJsfNaej0ooUN9G7aplusvrvw==</a>
6151	Class Size - <a href="https://simbli.eboardsolutions.com/SU/vYW5X18plusvzq1WlfyVz868A==">https://simbli.eboardsolutions.com/SU/vYW5X18plusvzq1WlfyVz868A==</a>
6161.1	Selection And Evaluation Of Instructional Materials - <a href="https://simbli.eboardsolutions.com/SU/JHqPQilZ5q5cUDGR0jx9slshA==">https://simbli.eboardsolutions.com/SU/JHqPQilZ5q5cUDGR0jx9slshA==</a>
6161.1	Selection And Evaluation Of Instructional Materials - <a href="https://simbli.eboardsolutions.com/SU/RLXU3fzRV2Ht3T6GH7BQsw==">https://simbli.eboardsolutions.com/SU/RLXU3fzRV2Ht3T6GH7BQsw==</a>
6161.1-E(1)	Selection And Evaluation Of Instructional Materials - <a href="https://simbli.eboardsolutions.com/SU/lplusFG9UqhKo1ulzhX3FE9LA==">https://simbli.eboardsolutions.com/SU/lplusFG9UqhKo1ulzhX3FE9LA==</a>
6162.5	Student Assessment - <a href="https://simbli.eboardsolutions.com/SU/b9KIXbby9XYctijplusnXY84A==">https://simbli.eboardsolutions.com/SU/b9KIXbby9XYctijplusnXY84A==</a>
6174	Education For English Learners - <a href="https://simbli.eboardsolutions.com/SU/QvYBDv5g7Jy72alVMTz12g==">https://simbli.eboardsolutions.com/SU/QvYBDv5g7Jy72alVMTz12g==</a>
6174	Education For English Learners - <a href="https://simbli.eboardsolutions.com/SU/82RXSw2plusDvkWiz1w2DqfLg==">https://simbli.eboardsolutions.com/SU/82RXSw2plusDvkWiz1w2DqfLg==</a>



- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Student Learning and Achievement          | <input type="checkbox"/> Consent                           |
| <input checked="" type="checkbox"/> Health and Safety of Students and Schools | <input type="checkbox"/> Action/Discussion                 |
| <input checked="" type="checkbox"/> Credibility and Communication             | <input checked="" type="checkbox"/> Information/Discussion |
| <input type="checkbox"/> Fiscal Solvency, Accountability and Integrity        | <input type="checkbox"/> Public Hearing                    |

**SUBJECT:** PGUSD Cultural Proficiency Implementation Plan

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Buck Roggeman, Director of Curriculum and Special Projects

**RECOMMENDATION:**

The District Administration recommends the Board receive information on the Pacific Grove Unified School District Cultural Proficiency Implementation Plan.

**BACKGROUND:**

The Pacific Grove Unified School District Cultural Proficiency Implementation Plan was crafted by PGUSD's Cultural Proficiency Team. The group is comprised of teachers, classified staff, and administrators from each of the district's school sites, the district office, and the adult school. Beginning late last year, the teams developed focus areas and action items to grow a learning environment that was inclusive of all cultures and provided access for all students. On Dec. 5, 2023, the team held a community input session to receive feedback from our educational partners. The Cultural Proficiency Team then reconvened and adjusted the plan based on community feedback. The Culturally Proficiency Implementation Plan represents our district's commitment to building a learning environment that will provide a sense of belonging, safety, and prosperity to all of our students.

**INFORMATION:**

The Cultural Proficiency Implementation Plan was developed to identify specific actions that would support focus areas district wide and at each site. The Cultural Proficiency teams at each site identified how to measure growth and what amount of growth would indicate progress.

All site goals are aligned with the district's four focus areas:

1. Educational efforts related to Cultural Proficiency for students and staff
2. Ongoing assessment and evaluation of the plan
3. The District's response to incidents of bias
4. Communicating our Cultural Proficiency efforts to educational partners

**FISCAL IMPACT:**

The cost associated in developing the plan was teacher release time to participate in Cultural Proficiency Team activities that occurred during the work day (substitutes) and compensation for meeting time outside of the work day, the cost of our contract for services with NCBI and BLAAC, and the purchase of books and supplies designed to diversify our curriculum. The current amount budgeted is \$25,215.



## PGUSD Cultural Proficiency Implementation Plan 2023-2024

The Pacific Grove Unified School developed its Cultural Proficiency Plan and related equity actions at the culmination of a 10-day process that began in Spring 2021 and concluded in Spring 2023. Each of our district sites concurrently drafted Cultural Proficiency plans to specifically address campus needs.

This implementation plan is intended to identify the metrics and progress indicators that will be used to measure the success of our equity goals and assist us in making continuous improvements in our district's efforts toward valuing our diverse cultures and providing access for all of our educational partners.

The District goals, actions, and measurable outcomes are focused on four areas for the 2023-2024 school year:

- Educational efforts related to Cultural Proficiency
- Ongoing assessment and evaluation of the plan
- The District’s response to incidents of bias
- Communicating our Cultural Proficiency efforts to educational partners

The following pages will detail the district and site actionable goals and actions.

District Level Cultural Proficiency Focus Areas, Action Items, and Metrics	
<p><b>Focus Area 1: The District will increase educational efforts with staff, students, and families to produce actions, programs, and educational experiences that embody the positive characteristics of the continuum of cultural proficiency (see figure 1).</b></p>	
<p><b>Staff action item 1:</b>  <b>The district will provide ongoing cultural proficiency staff development in areas identified as needs by</b></p>	<p>District Office, Curriculum office, site administration, Site Cultural Proficiency teams.</p>

<b>the district's Human Relations Needs Survey.</b>	
Metrics	Results from professional development feedback surveys
Progress Indicators	1. On a 1-5 Likert scale, 75% percent of staff will provide positive ratings (score 4 or 5) on quality and usefulness of CP professional development
<b>Staff action item 2: The district will provide instructional materials that are representative of the diverse cultures attending PGUSD schools.</b>	Curriculum office, site administration, grade level/department level teams, site librarians/textbook coordinators.
Metrics	All purchases of new texts will be vetted to ensure that multiple perspectives and meaningful representations of diverse cultures are represented.
Progress indicators	<ol style="list-style-type: none"> <li>100% of textbook adoptions will achieve a minimal rating of "above average" for their representation of diverse cultures.</li> <li>Pending - 75% of High School student ratings of class materials will indicate positive responses regarding diverse representations and perspectives.</li> </ol>
<b>Staff action item 3: PGUSD instructional staff will receive professional development on culturally responsive instructional strategies and equitable grading practices.</b>	Curriculum office, site administration, PGTA
Metrics	The number of professional development sessions (including site level meeting/collaboration time) that focus on culturally responsive instructional strategies and equitable grading practices
Progress indicators	1. Site staff will have at least two professional development activities annually related to culturally responsive instructional strategies and equitable grading practices.
<b>Student Action item 1: PGUSD will use a curriculum that reflects the diverse cultures of</b>	Curriculum department, site administration, and teachers.

<b>the district and multiple perspectives.</b>	
Metrics	All purchases of new texts will be vetted to ensure that multiple perspectives and diverse cultures are represented. Pending - Students will be given an opportunity to rate the level of diversity in curriculum currently used in class.
Progress Indicators	<ol style="list-style-type: none"> <li>1. 100% of textbook adoptions will achieve a minimal rating of “above average” for their representation of diverse cultures.</li> <li>2. Pending - 75% of High School student ratings of class materials will indicate positive responses regarding diverse representations and perspectives.</li> </ol>
<b>Student Action item 2: PGUSD students will learn about contributions diverse cultures have made in a variety of academic fields.</b>	Curriculum department, site administration, and teachers
Metrics	The number of times that teachers include contributions to academics made by members of traditionally marginalized populations.
Progress Indicators	<ol style="list-style-type: none"> <li>1. Pending - 75% of students reply “yes” to the question: I learned about contributions made to this subject by people from diverse cultures.</li> </ol>
<b>Student Action item 3: PGUSD will help students manage the dynamics of difference.</b>	Curriculum, site administration, SEL support staff, teachers, supervisors
Metrics	The California Healthy Kids Survey questions regarding safety and school connectedness. The number of students reporting bias incidents will decrease
Progress Indicators	<ol style="list-style-type: none"> <li>1. There will be a 3% increase in positive student responses to questions about safety and school connectedness in the CHKS.</li> <li>2. Bias reporting - The baseline will be established in 2023-2024.</li> </ol>
<b>Family Action item 1: The district will inform families about equity actions taken to support students.</b>	All district departments, site administration, site staff

Metrics	Increase the number of cultural proficiency information items posted on the district and school websites. Include appropriate cultural proficiency information at public events.
Progress Indicators	1. Three items added to the district's website related to our cultural proficiency efforts each month.
<b>Family Action item 2: The District will facilitate the formation of community Cultural Proficiency meetings at each site that include families as members of the committee.</b>	District administration, Site Administration, Site staff, and families
Metric	The number of site CP meetings held
Progress Indicator	1. Formation of committee before the end of the year. 2.
<b>Focus Area 2: PGUSD will continually assess and evaluate the effectiveness of our Cultural Proficiency plan using multiple sources of data.</b>	
<b>Action 1: The district will use data collected from the Human Relations Needs survey to identify professional development needs</b>	Curriculum department, site administration, cultural proficiency teams.
Metrics	Professional development planners at the district and sites will use a self reflective tool to ensure that professional development aligns with needs identified in the Human Relations needs survey
Progress Indicators	1. 100% of cultural professional development activities align with needs identified in the survey.
<b>Action 2: The district will evaluate progress based on the CHKS and the CORE SEL survey.</b>	Curriculum department, site administration, site support staff
Metrics	School safety and school connectedness response on the CHKS CORE SEL survey overall scores and high stakes specific item responses.
Progress Indicators	1. Need to analyze past data to provide accurate progress indicators.

	2. Need to analyze past data to provide accurate progress indicators.
<b>Focus Area 3: PGUSD will engage in professional development that provides a legal and practical foundation for addressing and responding to bias incidents.</b>	
<b>Action 1: The district will provide a nine-part bias incident response training for administrators.</b>	All administrators, National Coalition Building Institute, Black Leaders and Allies Collaborative, Lozano-Smith
Metrics	The number of bias incidents occurring on campus.
Progress Indicators	<ol style="list-style-type: none"> <li>1. Positive growth in the pre- and post-session surveys</li> <li>2. Decrease in the number of bias incidents occurring on campus.</li> </ol>
<b>Action 2: The district will develop policies and procedures for preventing and responding to incidents of bias</b>	All administrators, National Coalition Building Institute, Black Leaders and Allies Collaborative, Lozano-Smith
Metrics	Development of the framework throughout the training sessions
Progress Indicators	A completed bias incident response framework.
<b>Focus Area 4: PGUSD will use a variety of media to communicate about our Cultural Proficiency program to maintain transparency with our educational partners.</b>	
<b>Action 1: The district will post content related to cultural proficiency on its website and frequently remind educational partners that it is available.</b>	Curriculum department, district staff, site staff
Metrics	Track the number of views. Add links each month. Send regular reminders about where to locate Cultural Proficiency information.
Progress Indicators	<ol style="list-style-type: none"> <li>1. Provide specific goal after we establish our current trends.</li> <li>2. Add a minimum of three new content links each month.</li> <li>3. Send a minimum of two reminders monthly.</li> </ol>
<b>Action 2: The district will hold two outreach events</b>	District administration, site staff

<b>focused on Cultural Proficiency</b>	
Metrics	The number of people who attend the event.
Progress Indicators	1. 50 or more people at each event.

Figure 1

THE CULTURAL PROFICIENCY CONTINUUM: DEPICTING UNHEALTHY AND HEALTHY PRACTICES					
Cultural DESTRUCTIVENESS	Cultural INCAPACITY	Cultural BLINDNESS	Cultural PRECOMPETENCE	Cultural COMPETENCE	Cultural PROFICIENCY
COMPLIANCE-BASED TOLERANCE FOR DIVERSITY			TRANSFORMATION FOR EQUITY		
<b>Cultural destructiveness:</b> Seeking to eliminate references to the culture of "others" in all aspects of the school and in relationship with their communities.	<b>Cultural incapacity:</b> Trivializing "other" communities and seeking to make them appear to be wrong.	<b>Cultural blindness:</b> Pretending not to see or acknowledge the status and culture of marginalized communities and choosing to ignore the experiences of such groups within the school and community.	<b>Cultural precompetence:</b> Increasingly aware of what you and the school don't know about working with marginalized communities. It is at this key level of development that you and the school can move in a positive, constructive direction, or you can vacillate, stop, and possibly regress.	<b>Cultural competence:</b> Manifesting your personal values and behaviors and the school's policies and practices in a manner that is inclusive with marginalized cultures and communities that are new or different from you and the school.	<b>Cultural proficiency:</b> Advocating for lifelong learning in order to be increasingly effective in serving the educational needs of the cultural groups served by the school. Holding the vision that you and the school are instruments for creating a socially just democracy.

SOURCE: Adapted from Terrell & Lindsey, 2009.

Forest Grove Cultural Proficiency Focus Areas, Action Items, and Metrics	
<b>Focus Area 1: Forest Grove will diversify the learning experience for all students ensuring that diverse cultures and multiple perspectives are represented.</b>	
<b>Action item 1:</b> Forest Grove will examine curriculum, field trips, assemblies, media and materials to ensure all are representative of a diverse narrative and experience, show multiple perspectives, and are accessible to all students.	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	Number of grade level meetings throughout the year - 1 out of 4 weekly grade level meetings will be dedicated to audit (see below)
Progress Indicators	<i>Within two years, all grade level teams will participate in collaboration to audit the materials used (supplemental, curriculum,</i>

	<i>media, and classroom libraries) to ensure cultural sensitivity, relevancy and representation.</i>
<b>Action item 2: The Forest Grove Equity Team will facilitate Cultural Proficiency discussions at monthly staff meetings (especially in August where the Forest Grove Equity Action Plan will be shared and discussed).</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	Increased collaboration and communication with the cultural proficiency team and all staff.
Progress indicators	<ol style="list-style-type: none"> <li>1. Number of staff meetings: Cultural proficiency team will work with the district and site teams to develop 4 or more staff meetings where challenges regarding diversifying our curriculum/communication are addressed.</li> <li>2. 5-6 cultural proficiency classroom challenges will be held in 90% of classrooms</li> </ol>
<b>Focus Area 2: Forest Grove will increase parent and community engagement through outreach events within our neighborhoods with the ultimate goal of participation, inclusion, and creating a sense of belonging for all educational partners.</b>	
<b>Action item 1: Staff will develop ways to make events more inclusive and accessible to all families.</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metric	PENDING Staff Meeting participation Parent participation at school wide events
Progress Indicators	PENDING Staff will have discussions at staff meetings and discuss ways to improve parent/community engagement at 3-4 school wide events throughout the year.
<b>Action item 2: Create two parent liaison positions in conjunction with the PTA to increase parent involvement in cultural proficiency.</b>	
Metric	
Progress Indicator	
<b>Action item 3: “How to” resource parent event at end or beginning of PTA meeting (April)</b>	
Metric	



Progress indicator	
--------------------	--

<b>Robert Down Cultural Proficiency Focus Areas, Action Items, and Metrics</b>	
<b>Focus Area 1: RHD will provide intentional opportunities for staff, students, and families to build belonging, connection, &amp; stamina to engage together in productive struggle. A connected school culture helps build a brave and safe space for equity work.</b>	
<b>Action item 1: RHD staff will share diverse voices and promote our growth mindset and commitment to lifelong learning, setting the tone for further professional development.</b>	Site Administration, site teachers and staff, Cultural Proficiency Team, and NCBI resources
Metrics	Staff, student, and community survey 3x per year providing feedback on feelings of belonging and participation rates at events. RHD will document and take detailed notes.  Staff will show a 10% increase in participation at intentional events.
Progress Indicators	The students, staff, and community engage in difficult conversations regarding bias and all aspects of inclusion (ie gender, race, neurodivergence, religion, etc.)
<b>Focus Area 2: RHD will Provide MTSS and continued cultural proficiency training for staff.</b>	
<b>Action item 1: RD will provide better understanding of multi-tiered systems of support (MTSS) that serve all students in a diverse, equitable, accessible, and inclusive school community: behavioral interventions (Toolbox), Student Support Team (SST) process, tiered support in and outside of the classroom, etc. Staff analyze use of DEIA best practices and how they can improve in all classrooms</b>	Site Administration, site teachers and staff, Cultural Proficiency Team
Metric	MTSS trainer hired by November 2023 to provide three to four trainings through April 2024.  Three to four trainings occur on early release Thursdays

	<p>Work with the Curriculum Director to solidify professional development MTSS trainer to work with RHD staff– and possibly Forest Grove staff</p> <p>Early release Thursday MTSS training provided to staff through May 2024 beginning no later than November 2023. Emphasis on Tier I pre-referral academic and SEL strategies for staff to implement after each training.</p> <p>Update - January 2024: MCOE trainer contacted and shared that training would not occur until further guidance was provided from the district office.</p> <p>Each grade level will determine current use of diversity, equity, inclusion, and accessibility practices and how these can improve based on PD provided.</p>
Progress Indicators	<p>Three to four trainings occur on early release Thur</p> <p>Through May 2024. Participation rates collected throughout the year with 90% teacher participation met by May 2024.</p> <p>Staff survey 3x year providing feedback on DEIA practices being used.</p> <p>Staff will show 10% increase in use of practices by May 2024.</p>
<b>Focus Area 3: RHD is eager to follow clear district guidelines, Ed Code, and state law regarding response to and prevention of incidents of bias and protecting vulnerable populations.</b>	
<b>Action Item :</b> <b>RD staff will adhere to all directions provided by PGUSD and follow protocols with every reported incident.</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	Document incident reports according to the district plan.
Progress Indicators	<p><i>What will indicate progress based on the metric?</i></p> <p>A decrease overtime of incidents and an increase in productive resolutions.</p>

### PG Middle School Cultural Proficiency Focus Areas, Action Items, and Metrics

#### Focus Area 1: PGMS will build an Inclusive School Culture.

<b>Action item 1:</b> <b>PGMS faculty and staff will be educated in the need for</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams, Office of Education
---	---

<b>and benefits of diversity, equity, and inclusion.</b>	Goal: include classified staff, especially aides and paraprofessionals
Metrics	Pre and post survey and a departmental document that reflects needs and benefits, and a plan to address needs
Progress Indicators	Survey results, artifacts (Sean) and documents
<b>Focus Area 2: PGMS will support the implementation Universal Design for Learning lesson planning to increase the number of students who are able to access the curriculum.</b>	
<b>Action item 1: PGMS will design and implement opportunities for students to demonstrate mastery in the mode that best suits their learning style</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	Departmental UDL list of activities/assessments to pull from
Progress Indicators	Each teacher uses at least four UDL practices each semester.
<b>Focus Area 3: PGMS will explore and implement aspects of Grading for Mastery that will reduce the subjective measures used to evaluate student progress.</b>	
<b>Action Item 1: PGMS will develop and maintain the use of grading rubrics to encourage student reflection and provide powerful and actionable feedback.</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	Teachers will be required to upload 1 rubric per quarter, and the assignment it goes with, to a shared Google Drive
Progress Indicators	At the end of each semester, each teacher will have uploaded and implemented at least 2 rubrics in their classroom.

<b>Pacific Grove High School &amp; Community High School Cultural Proficiency Focus Areas, Action Items, and Metrics</b>	
<b>Focus Area 1: PGHS/CHS will build an Inclusive school culture</b>	
<b>Action item 1: PGHS &amp; CHS faculty and staff will understand and believe in the need for and benefits of diversity, equity, and inclusion work.</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	PGUSD Human Relations Needs Assessment 2023 and Cultural Competence Self Assessment
Progress Indicators	Baseline established in 2023.
<b>Action Item 2: PGHS &amp; CHS faculty and staff will develop and</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams

<b>maintain an inclusive campus culture where all students know they belong.</b>	Restorative approaches - used by admin and teachers
Metrics	California Healthy Kids Survey
Progress Indicators	At PGHS - School Connectedness is 56% down from 58% (State average 2017-2019 55%). Increase by 3%. At PGCHS - School Connectedness 98% up from 63% (State average 2017-2019 49%). Increase by 1%
<b>Focus Area 2: PGHS/CHS will diversify the learning experience for all students ensuring that diverse cultures and multiple perspectives are represented.</b>	
<b>Action item 1: PGHS &amp; CHS faculty and staff will design and implement the curriculum with a focus on diversity and equity</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	Lesson Plan Development
Progress Indicators	100% of teachers will submit at least one lesson plan
<b>Focus Area 3: PGHS/CHS will explore and implement practices that support Grading for Mastery.</b>	
<b>Action Item 1: PGHS &amp; CHS faculty will adopt more equitable grading practice</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	Grading for Equity Survey
Progress Indicators	Baseline with a goal of every teacher uses at least 1 practice from grading for equity

<b>PG Adult School Cultural Proficiency Focus Areas, Action Items, and Metrics</b>	
<b>Focus Area 1: The PGAE will Foster and promote an inclusive school culture.</b>	
<b>Action item 1: PGAS will develop, promote, and embrace a Diversity, Equity, and Inclusion Statement to support our school's efforts to raise staff, teacher, and student awareness regarding how race and other factors affect our behavior, thinking, curriculum, and the environment in our school community and our commitment to diversity,</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams

**Belonging,  
Safety,  
Prosperity**

**PGUSD Cultural Proficiency  
Implementation Plan**

# Plan Development Process

2021 - 10-day certification process begins

2022-2023 - Conclusion of the certification process

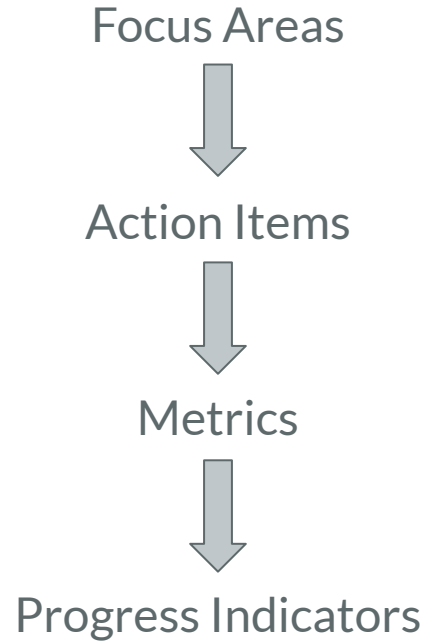
Spring 2023 - Focus areas and action steps developed

Fall 2023 - Draft plan completed

Winter 2023 - Community input meeting

March 2024 - Implementation plan presented at board meeting

# Structure of the Implementation Plan



# Tonight's Presentation

Each site will share one focus area

Describe action item(s) related to that focus area

More detail is available in the Cultural Proficiency Implementation Plan



# District Focus Area 1

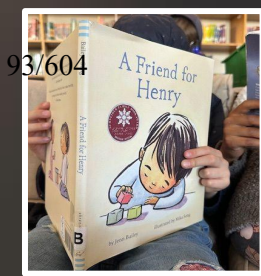
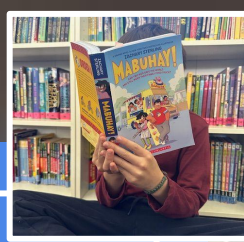
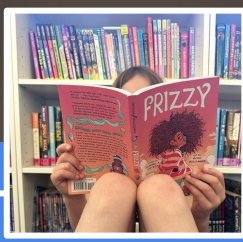
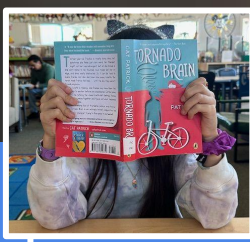
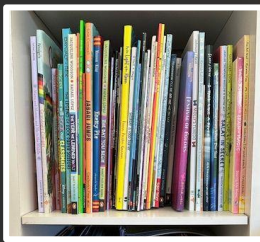
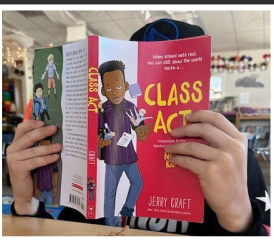
Focus Area 1: The District will increase educational efforts with staff, students, and families to produce actions, programs, and educational experiences that embody the positive characteristics of the continuum of cultural proficiency (see figure 1).



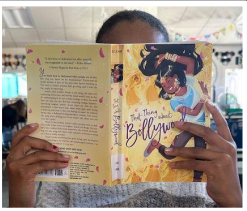
## Family Action Item 2

The District will facilitate the formation of community Cultural Proficiency meetings at each site that include families as members of the committee.

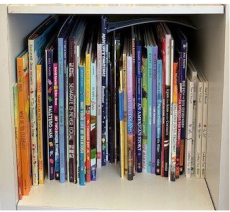
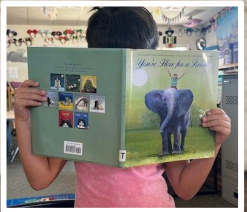
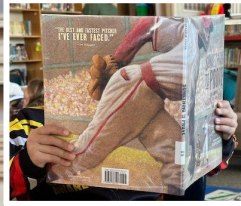


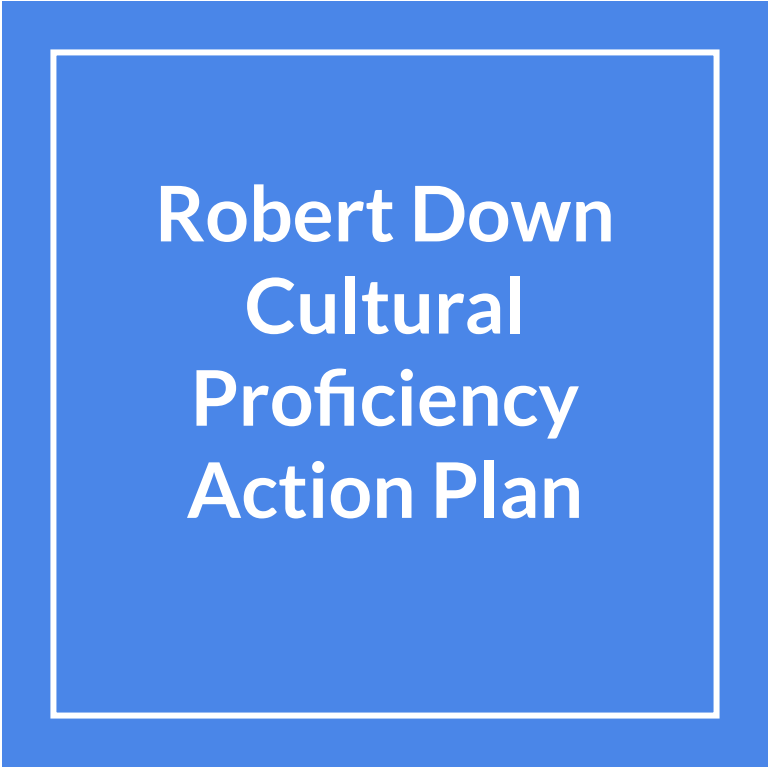


93/604



...diversify the narrative...





**Robert Down  
Cultural  
Proficiency  
Action Plan**

# What we have done already

Our librarian, Ms. Scanlon, over the past decade has augmented the library's collection to include almost DEI 900 titles. This collection now includes 46 titles listed in the *Rebellious Read Alouds* teacher guide. This teacher resource by Vera Ahiyya, helps adults facilitate class discussions of these DEI story books. All these titles can be found in the resources tab of our digital library catalogue.

In 2022-2023 Scholastic's *Rising Voices* libraries were purchased for use at each grade level. Books from the *Celebrating Black and Latino Boys & Girls in STEAM* collections were put on shelves in every classroom library.

# Where we are going...

Staff will continue to engage in self reflection into the topics of privilege and bias through dialogue and text studies.

Staff is eager to gain tools to tackle these heavy topics in age appropriate ways with guidance from district administration and policies.

Administration seeks to provide MTSS training for staff to educate staff on the principles and integration of MTSS strategies in the classroom, while continuing to integrate Cultural Proficiency practices. This will enable staff to begin to look at teaching practices and supplemental curricular resources through an evolving Cultural Proficiency and MTSS Lens.

# PGMS Inclusive School



## Student Voice

Students helped guide us on Cultural Proficiency

- Advisory
- Spirit Days
- Videos on the Bulletin

## Student Driven Advisory

Students goal is to make campus inclusive for everyone

- Disability Awareness
- LGBTQ+
- Growth Mindset
- Fun!

## Staff Trainings

- Restorative Practices
- LGBTQ+
- Neurodiversity Awareness





# PGMS efforts to be a more inclusive school

98/604

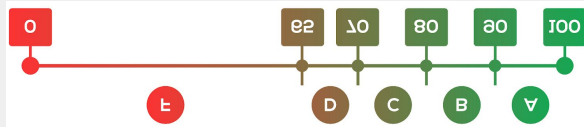


## Universal Design for Learning

Students are offered a “choice” for completing assignments such as:

- Small groups
- Where to sit
- Type of project (slideshow, video, podcast)

## Grading for Mastery



## No Zero Policy (test driving)

- We have discussed how difficult it is for students to recover from a grade of zero.
- There is now an option for zeros to be entered as a 50% (still an F)
- Currently, five teachers are test driving this policy and will share their results.

Criteria	1 - 2	3 - 4	5 - 6	7 - 8
Conceptual Knowledge -big ideas	Explanation shows very limited understanding of the underlying concepts needed to solve the problem(s) OR is not written.	Explanation shows some understanding of the mathematical concepts needed to solve the problem(s).	Explanation shows substantial understanding of the mathematical concepts used to solve the problem(s).	Explanation shows complete understanding of the mathematical concepts used to solve the problem(s). Shows ability to interpret the meaning of the solution.
Procedural Knowledge -showing work	Student attempted (the required math) but did not show the correct computation or logical thinking.	Student attempted to complete (the required math). The work is not organized and the thinking is unclear. There are a number of calculation errors.	Student completed (the required math). The work is mostly organized work showing the thinking with the correct math conventions. There are some minor calculation errors.	Student completed (the required math). The work is organized and clearly shows their thinking with the correct math conventions without any calculation errors.
Presentation -neatness & organization	No organization, hard to understand, lack of structure, not entirely legible, no visuals	Unorganized, hard to understand, minimal structure, not entirely legible, has visuals	Organized, understandable, mostly follows a logical structure, mostly legible, visually acceptable	Organized, easy to understand, follows a logical structure, clearly legible, visually pleasing

## Rubrics

- Teachers have shared rubrics that were most successful.
- Many teachers are creating rubrics for major assignments.
- This has led to clarity for both teachers and the students.



# Pacific Grove High School

Focus Area 2: PGHS/CHS will diversify the learning experience for all students ensuring that diverse cultures and multiple perspectives are represented.

Action item 1 for Focus Area 2:

PGHS & CHS faculty and staff will design and implement the curriculum with a focus on diversity and equity



# Pacific Grove Adult School

## ACTION 1:

Pacific Grove Adult Education (PGAE) is fostering an inclusive school culture by developing an official Diversity, Equity, and Inclusion Statement. Students, teachers, and staff are all providing input to shape the statement, which will be posted throughout the adult school, on the PGAE website, and in PGAE course catalogs. The Statement conveys PGAE's commitment to ensuring equitable access, celebrating diversity, and making all students and community members feel welcome.

# Pacific Grove Adult School

## ACTION 2:

PGAE is offering a free workshop series for the community called “**On the Road to Hope & Joy**” facilitated by Ann Todd Jealous and Caroline Haskell, local authors of the book “**Combined Destinies: Whites Sharing Grief About Racism.**” Participants will read the book, engage in discussion, and deepen their understanding of the harmful impact of racism on all Americans and will help strengthen their ability to live in a multicultural world with joy.

<b>equity, and inclusion.</b>	
Metrics	Student data: demographics, enrollment, retention, student barriers, accessing instructional and support services, number of supports provided – bus passes, childcare, laptops, and referrals
Progress Indicators	Increased enrollment, increased number of students with barriers served, diversity of students served
<b>Focus Area 2: PGAE will provide equitable access to adult education programs for all.</b>	
<b>Action item 1: PGAS will demonstrate Responsiveness to student and community needs, reduction of barriers, and increased school capacity, resulting in increased access to programs and services.</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	Student enrollment and outcomes data
Progress Indicators	Increased enrollment, improved attendance, more diverse student body, improved student learning outcomes
<b>Focus Area 3: PGAE will provide opportunities for all adults, including marginalized populations, to engage in the community, transition to college, and/or enter the workforce</b>	
<b>Action Item 1: All students will achieve their academic, professional, and personal goals</b>	Site Administration, site teachers and staff, Cultural Proficiency Teams
Metrics	Student enrollment and outcomes data, particularly college and career metrics
Progress Indicators	5% increase of students, particularly neurodiverse adults, co-enrolling in other adult school programs, enrolling in college courses and programs, obtaining certificates, gaining employment, and/or engaging in community activities like volunteering, attending community events
<b>Focus Area 4: PGAE will provide opportunities for community members to learn, reflect, and engage in dialogue related to cultural proficiency and anti-racism.</b>	
<b>Action Item 1: Offer classes, workshops, and/or community reads at the adult school led by experts from local organizations open to all community members</b>	Site Administration, site staff, Cultural Proficiency Team
Metrics	Workshop participation, participant feedback, pre and post surveys
Progress Indicators	Participants indicate that they have learned about bias and racism on a personal level and systemic level and are committed to promoting anti-bias and anti-racism

- |   |   |
|---|---|
| <input type="checkbox"/> Student Learning and Achievement                         | <input type="checkbox"/> Consent                      |
| <input type="checkbox"/> Health and Safety of Students and Schools                | <input checked="" type="checkbox"/> Action/Discussion |
| <input type="checkbox"/> Credibility and Communication                            | <input type="checkbox"/> Information/Discussion       |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing               |

**SUBJECT:** Memorandum of Understanding (MOU) – OHANA Prevention Services Collaboration

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Sean Roach, Principal

**RECOMMENDATION:**

The District Administration recommends that the Board review and approve the Memorandum of Understanding with the OHANA Prevention Services Collaboration.

**BACKGROUND:**

A first-of-its-kind program, OHANA was created by nationally renowned youth mental health leaders, and is staffed by experienced and compassionate mental health professionals. Ohana is built on a breakthrough idea: mental illness is always treatable and can often be prevented. Mental fitness — like physical fitness — can be developed and sustained.

**INFORMATION:**

The collaboration of both parties will involve the placement of licensed therapists or other personnel one day per week at the Pacific Grove Middle School — Provide Tier 2 small group targeted Mental Fitness Groups, classroom presentations and parent presentations.

**FISCAL IMPACT:**

No monetary compensation.

**MEMORANDUM OF UNDERSTANDING  
OHANA PREVENTION SERVICES COLLABORATION**

This Memorandum of Understanding (this “**MOU**”) is entered into as of \_\_\_\_\_ (the “**Effective Date**”) by and between Pacific Grove Middle School, a public school system (“**Pacific Grove USD**”), and Ohana, which is a department of the Community Hospital of the Monterey Peninsula, a nonprofit corporation incorporated under the laws of the State of California, (“**CHOMP**”) (each of PG Middle School and CHOMP is referred to herein as a “**Party**” and collectively the “**Parties**”).

WHEREAS, CHOMP along with its parent corporation, Montage Health, controls and operates community health clinics and a hospital serving the Monterey County, California Central Coast communities;

WHEREAS, PGUSD, was established in 1885, and encompasses the community of Pacific Grove offering public education to approximately 1899 students and is willing to collaborate with CHOMP to enhance access to certain behavioral health services (*also referred to as “services”*) to Pacific Grove middle school students; and

WHEREAS, the Parties have initiated discussions and coordinated services regarding opportunities for affiliation and collaboration pursuant to which Ohana would assist PGUSD by placing a qualified behavioral health specialist at the PG middle school location (collectively, the “**Collaboration**”); and

WHEREAS, the Parties desire to set forth their mutual intent and understandings regarding the Collaboration and to work together in furtherance of the Collaboration.

NOW, THEREFORE, the Parties intend to proceed as follows:

Purpose. The Parties intend to collaborate to develop and maintain a program by which: (i) Middle school students have a way to obtain social emotional learning group services within the school environment; (ii) the Parties explore opportunities to maximize the availability of and access to services and (iii) the parties shall coordinate services for students who may wish to receive services. This MOU sets forth the understandings of the Parties and the collaborative relationship to advance their mutual goals of improving student access to resources and improving the access to quality and diversity of certain behavioral health services for middle school students at PGUSD. The Parties may also explore additional opportunities and/or partnerships in the delivery of certain services to middle school students.

1. Obligations of Ohana & PGUSD. The Collaboration will involve the placement of licensed therapists or other personnel one day per week at PG Middle School. The Parties envision that the Collaboration will include the following services and resources:

a. Therapist Staffing.

i. Ohana will provide licensed therapist(s) or other personnel having the requisite qualifications and experience to staff onsite services at Pacific Grove middle school. Ohana will facilitate placement and coordination of personnel as needed to support the Collaboration. All Ohana-affiliated therapists or other personnel participating in the Collaboration will be required to complete all required privacy training and certifications annually, prior to and during participation.

ii. Pacific Grove Middle School will make Middle School facilities, administrative and faculty staff available to coordinate services provided under this MOU at PG Middle School and provide a safe and secure environment on which to perform services in a confidential and discreet manner as required to meet all applicable laws and education code requirements. PG Middle School will be responsible for obtaining all permissions required from parents or guardians of students.

b. Services.

- Mental fitness skills groups for self-selected students
- Presentations to all students focused on mental health education
- Presentations to school staff on topics pertaining to youth mental health
- Community circles in individual classes per teacher request focusing on social & emotional learning (SEL), building relationships, increasing empathy, and overall connectedness between staff and students
- Per admin request, attendance at school events to promote mental wellness (e.g. back to school night, wellness fairs, etc.)

c. PG Middle School. Shall work cooperatively with Ohana to facilitate ....

- Coordination with Ohana staff regarding student participation
- Space for groups/presentations to occur
- Electronic devices to help deliver information (e.g. View Sonic, etc.)
- Occasional printing and office supplies for groups
- A school staff member to provide guidance and to conduct safety protocol when a situation of risk is identified by the Ohana therapist in one of the students participating
- A review of safety procedures at each school site for visiting Ohana staff

d. Compensation. The Parties understand the services provided by Ohana/CHOMP are being funded by Ohana and other than the obligations outlined herein there shall be no actual monetary compensation or consideration to either party for the services. This Collaboration is contingent upon continued funding in Ohana's operating budget.

2. Term and Termination. This MOU shall commence on the Effective Date and continue in effect for as long as funding continues, unless sooner terminated by either Party. Either Party may terminate this MOU, at any time for any reason without penalty or liability, by giving thirty (30) days prior written notice to the other Party.

3. Confidential Information.

a. Except as required by applicable law, in connection with the Collaboration, each Party acknowledges that it may have access to confidential information relating to the other Party and any of their departments, agencies, parents, subsidiaries of all levels, sister organization and affiliates (collectively, "Affiliates") whether written or verbal, including business plans, marketing plans, trade secrets, know-how, data, contracts, documents, scientific and medical concepts, patient lists, costs, financial information, existing or future services, products, operations, management, pricing, financial status, goals, strategies, objectives, agreements or other proprietary information relating thereto ("**Confidential Information**"). Each Party shall keep and maintain in strict confidence all Confidential Information of the other Party and shall not use, reproduce, distribute or disclose any such Confidential Information unless specifically authorized in writing by the other Party. Neither Party shall have any proprietary interest in any materials derivative of the other Party's Confidential Information.

b. The restrictions on the disclosure of Confidential Information set forth in this Section 3 shall not apply with respect to information which becomes generally available to the public (other than as a result of a disclosure in violation of this Section), was available to the Party on a non-confidential basis prior to its disclosure to such Party pursuant to this MOU, is independently developed by a Party, becomes known to a Party from an independent source having the right to disclose such information without breach of this MOU or which is required to be disclosed by law.

c. Unless a Party receives the written consent of the other Party to do otherwise, each Party shall destroy or restore all copies of the other Party's Confidential Information in its possession or under its control within ten (10) days of the termination or expiration of this MOU.

d. This Section shall survive the expiration or termination of this MOU.

4. Use of Names. Neither Party may use the name, logo or corporate identity of the other for any purpose without the prior written consent of the entity whose name, logo or corporate identity is proposed to be used; provided, however, that nothing herein shall prohibit use associated with the supply of services to students, notification of parents or other legal requirements in conjunction with the Collaboration.

5. Legal Requirements. The implementation of any provision in this MOU, including the exchange of any Confidential Information, shall not include any action which the legal counsel of either Party determines, in good faith and relying on substantial legal authority, will violate or create substantial risk of violating any of (i) the state or federal antitrust laws; (ii) state or federal laws and regulations imposed upon tax-exempt entities; (iii) binding and enforceable contracts to which either is a party; or (iv) any other state or federal law which governs the activities of either Party. Each Party is excused from engaging in any such action and the Parties agree to seek mutually acceptable alternatives to assure objectives of this MOU.

6. Independent Parties. This Agreement does not create any agency, partnership, or joint venture, and the parties are and remain at all times independent contractors and not agents or



employees of the other party. Each Party shall hold the other party harmless for the actions of their own employees or organizations.

7. Binding Effect. This MOU does not create or constitute any legally binding obligations by or between the Parties, and no Party will have any liability to the other Party with respect to the terms of this MOU. Each Party acknowledges that it will not take action or refrain from taking action in reliance on any provisions of this MOU, and that any such reliance would be at its own risk. No subsequent oral agreement or consent of the Parties will be deemed to impose any such additional obligations or liability. The Parties are at all times, "independent parties" and neither party shall be liable for the actions or omissions of the other Party.

8. Governing Law. This MOU shall be governed by California law, without giving effect to the conflict of laws principles thereof. Each of the Parties consents to the exclusive jurisdiction of the state courts in the County of Monterey, California and the federal courts in the Northern District of California with respect to any dispute arising under or in relation to this MOU.

9. Counterparts. This MOU may be executed and delivered in counterparts, including by facsimile transmission, each of which will be deemed to be an original copy hereof and all of which, when taken together, will be deemed to constitute one and the same instrument.

In witness whereof, each Party has caused this MOU to be executed on its behalf by its duly authorized officer.

**Ohana, a department of Community Hospital of the Monterey Peninsula (CHOMP)**

**Pacific Grove Middle School**

**By:** \_\_\_\_\_

**By:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Date:** \_\_\_\_\_

- |   |   |
|---|---|
| <input type="checkbox"/> Student Learning and Achievement                         | <input type="checkbox"/> Consent                      |
| <input type="checkbox"/> Health and Safety of Students and Schools                | <input checked="" type="checkbox"/> Action/Discussion |
| <input checked="" type="checkbox"/> Credibility and Communication                 | <input type="checkbox"/> Information/Discussion       |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing               |

---

**SUBJECT:** Adoption of Resolution No.1119 – Issuance of a Tax and Revenue Anticipation Note (TRAN) Not To Exceed \$7,500,000

**DATE:** March 7, 2024

**PERSON RESPONSIBLE:** Joshua Jorn Assistant Superintendent for Business Services

---

**RECOMMENDATION:**

The District recommends that the Board review and approve Resolution No.1119 for participation in the California School Board Association (CSBA) Cash Reserve Program for the 2024-25 Tax and Revenue Anticipation Note (TRAN) for an amount not-to-exceed \$7,500,000.

**BACKGROUND:**

The District relies on property tax revenues to fund most of its unrestricted General Fund programs. Since the majority of these revenues are received during the months of December and April, the District has a need to access cash for short periods of time, usually during the months of September through November.

**INFORMATION:**

For the past 27 years, the District has participated in the California School Boards Association (CSBA) Cash Reserve Program. The program requires that the District issue a Tax and Revenue Anticipation Note (TRAN). These notes have a one-year maturity length and are purchased by investors interested in municipal bond investments. The District is allowed to draw on the account at any time during the fiscal year as long as the borrowed funds are paid back by the end of the year.

**FISCAL IMPACT:**

Without the TRAN, the District could have an estimated \$5-6 million cash flow shortfall between September and November.

**THIS RESOLUTION MUST BE DISCUSSED, CONSIDERED AND DELIBERATED BY THE GOVERNING BOARD AS A SEPARATE ITEM OF BUSINESS ON THE GOVERNING BOARD'S AGENDA IN ACCORDANCE WITH CALIFORNIA GOVERNMENT CODE SECTION 53635.7.**

**DISTRICT RESOLUTION**

**NAME OF DISTRICT: PACIFIC GROVE UNIFIED SCHOOL DISTRICT \***

**LOCATED IN: COUNTY OF MONTEREY**

**MAXIMUM AMOUNT OF BORROWING: \$7,500,000**

**RESOLUTION OF THE GOVERNING BOARD AUTHORIZING THE BORROWING OF FUNDS FOR FISCAL YEAR 2024-2025 AND THE ISSUANCE AND SALE OF ONE OR MORE SERIES OF 2024-2025 TAX AND REVENUE ANTICIPATION NOTES THEREFOR AND PARTICIPATION IN THE CALIFORNIA SCHOOL CASH RESERVE PROGRAM**

**WHEREAS**, school districts, community college districts and county boards of education are authorized by Sections 53850 to 53858, both inclusive, of the California Government Code (the "Act") (being Article 7.6, Chapter 4, Part 1, Division 2, Title 5 of the Government Code) to borrow money by the issuance of temporary notes; and

**WHEREAS**, the governing board (the "Board") has determined that, in order to satisfy certain obligations and requirements of the school district, community college district or county board of education specified above (the "District"), a public body corporate and politic located in the County designated above (the "County"), it is desirable that a sum (the "Principal Amount"), not to exceed the Maximum Amount of Borrowing designated above, be borrowed for such purpose during its fiscal year ending June 30, 2025 ("Fiscal Year 2024-2025") by the issuance of its 2024-2025 Tax and Revenue Anticipation Notes (the first series of which shall be referred to herein as the "Series A Notes" and any subsequent series of which shall be referred to herein as "Additional Notes," and collectively with the Series A Notes, the "Notes"), in one or more series (each a "Series"), therefor in anticipation of the receipt by or accrual to the District during Fiscal Year 2024-2025 of taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for such fiscal year for the general fund and, if so indicated in a Pricing Confirmation (as defined in Section 4 hereof), capital

---

\* If the Name of the District indicated on the face hereof is not the correct legal name of the District which adopted this Resolution, it shall nevertheless be deemed to refer to the District which adopted this Resolution, and the Name of the District indicated on the face hereof shall be treated as the correct legal name of said District for all purposes in connection with the Program (as hereinafter defined).

fund and/or special revenue fund (or similarly named fund or funds as indicated in such Pricing Confirmation) of the District; and

**WHEREAS**, the Principal Amount may, as determined by the Authorized Officer (as hereinafter defined), be divided into two or more portions evidenced by two or more Series of Notes, which Principal Amount is to be confirmed and set forth in the Pricing Confirmation if one Series of Notes is issued, or if more than one Series of Notes are issued, such Principal Amount will be equal to the sum of the Series Principal Amounts (as defined in Section 2 hereof) as confirmed and set forth in the Pricing Confirmation applicable to each Series of Notes; and

**WHEREAS**, the District, having fiscal accountability status pursuant to Section 1080, Section 42647, Section 42650 or Section 85266 of the California Education Code, hereby determines to borrow, for the purposes set forth above, the Principal Amount by the issuance, in one or more Series, of the Notes;<sup>\*\*</sup> and

**WHEREAS**, it appears, and this Board hereby finds and determines, that the Principal Amount, when added to the interest payable thereon, does not exceed eighty-five percent (85%) of the estimated amount of the uncollected taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for Fiscal Year 2024-2025 which will be received by or which will accrue to the District during such fiscal year for the general fund and, if so indicated in a Pricing Confirmation, capital fund and/or special revenue fund (or similarly named fund or funds as indicated in such Pricing Confirmation) of the District and which will be available for the payment of the principal of each Series of Notes and the interest thereon; and

**WHEREAS**, no money has heretofore been borrowed by or on behalf of the District through the issuance of tax anticipation notes or temporary notes in anticipation of the receipt of, or payable from or secured by, taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for Fiscal Year 2024-2025 which will be received by or will accrue to the District during such fiscal year for the general fund and, if so indicated in a Pricing Confirmation, capital fund and/or special revenue fund (or similarly named fund or funds as indicated in such Pricing Confirmation) of the District; and

**WHEREAS**, pursuant to Section 53856 of the Act, certain taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys which will be received by or accrue to the District during Fiscal Year 2024-2025 are authorized to be pledged for the payment of the principal of each Series of Notes (as applicable) and the interest thereon (as hereinafter provided); and

**WHEREAS**, the District has determined that it is in the best interests of the District to participate in the California School Cash Reserve Program (the “Program”), whereby participating school districts, community college districts and county boards of education (collectively, the “Issuers”) will simultaneously issue tax and revenue anticipation notes; and

---

<sup>\*\*</sup> Unless the context specifically requires otherwise, all references to “Series of Notes” herein shall be deemed to refer, to (i) the Note, if issued in one series by the District hereunder, or (ii) each individual Series of Notes severally, if issued in two or more series by the District hereunder.

**WHEREAS**, the Program has been designed with alternative structures, each of which the District desires to approve; and

**WHEREAS**, under the first structure (the “Certificate Structure”), the District would issue one or more Series of Notes, each Series of Notes to be marketed with some or all of the notes issued simultaneously by other Issuers participating in the Program, and Piper Sandler & Co., as underwriter for the Program (the “Underwriter”), and Dale Scott & Company, as financial advisor for the Program (the “Financial Advisor”), would form one or more pools of notes or series of certificates (the “Certificates”) of participation (the “Series of Certificates”) distinguished by (i) whether and what type(s) of Credit Instrument (as hereinafter defined) secures notes comprising each Series of Certificates, and (ii) possibly other features, all of which the District hereby authorizes the Underwriter and the Financial Advisor to determine; and

**WHEREAS**, the Certificate Structure requires the Issuers participating in any particular Series of Certificates to deposit their applicable series of tax and revenue anticipation notes with U.S. Bank Trust Company, National Association, as trustee (the “Trustee”), pursuant to a trust agreement between such Issuers and the Trustee (the trust agreement applicable to each Series of Certificates, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein collectively as, the “Trust Agreement”), and requires the Trustee, pursuant to the Trust Agreement, to execute and deliver the Certificates evidencing and representing proportionate undivided interests in the payments of principal of and interest on the tax and revenue anticipation notes issued by the Issuers comprising such Series of Certificates; and

**WHEREAS**, if the Certificate Structure is implemented, the District desires to have the Trustee execute and deliver a Series of Certificates which evidences and represents interests of the owners thereof in each Series of Notes issued by the District and the notes issued simultaneously by other Issuers participating in such Series of Certificates; and

**WHEREAS**, as additional security for the owners of each Series of Certificates, all or a portion of the payments by all of the Issuers of their respective series of notes comprising such Series of Certificates may or may not be enhanced by an irrevocable letter (or letters) of credit or policy (or policies) of insurance or other credit instrument (or instruments) (collectively, the “Credit Instrument”) issued by the credit provider (or credit providers) (collectively, the “Credit Provider”) designated in the applicable Trust Agreement, as finally executed, pursuant to a credit agreement (or agreements) or commitment letter (or letters) (such credit agreement (or agreements) or commitment letter (or letters), if any, in the forms presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein collectively as, the “Credit Agreement”) identified in the applicable Trust Agreement, as finally executed, between, in the case of an irrevocable letter (or letters) of credit or policy (or policies) of insurance or other credit instrument (or instruments), the Issuers and the corresponding Credit Provider; and

**WHEREAS**, pursuant to the Certificate Structure, the Underwriter will submit an offer to purchase each Series of Notes issued by the District and the notes issued by other Issuers participating in the same Series of Certificates all as evidenced and represented by such Series of Certificates (which offer will specify, as designated in the Pricing Confirmation applicable to the

sale of such Series of Notes to be sold by the District, the principal amount, interest rate and Credit Instrument (if any)), and has submitted a form of certificate purchase agreement (such certificate purchase agreement, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein as, the “Certificate Purchase Agreement”) to the Board; and

**WHEREAS**, pursuant to the Certificate Structure each participating Issuer will be responsible for its share of (i) the fees of the Trustee and the costs of issuing the applicable Series of Certificates, (ii) if applicable, the fees of the Credit Provider(s), and (iii) if applicable, the Issuer’s allocable share of all Predefault Obligations and the Issuer’s Reimbursement Obligations, if any (each as defined in the Trust Agreement); and

**WHEREAS**, the Certificate Structure requires that each participating Issuer approve the Trust Agreement, the alternative Credit Instruments and Credit Agreements, if any, and the Certificate Purchase Agreement in substantially the forms presented to the Board, with the final type of Credit Instrument and corresponding Credit Agreement determined in the Pricing Confirmation applicable to the sale of each Series of Notes to be sold by the District; and

**WHEREAS**, under the second structure (the “Bond Pool Structure”), participating Issuers would be required to sell each series of their tax and revenue anticipation notes to the California School Cash Reserve Program Authority (the “Authority”) pursuant to note purchase agreements (such note purchase agreements, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein as, the “Note Purchase Agreements”), each between such individual Issuer and the Authority, and dated as of the date of the Pricing Confirmation applicable to the sale of the individual Issuer’s series of notes to be sold, a form of which has been submitted to the Board; and

**WHEREAS**, the Authority, pursuant to advice of the Underwriter and the Financial Advisor, will form one or more pools of notes of each participating Issuer (the “Pooled Notes”) and assign each respective series of notes to a particular pool (the “Pool”) and sell a series of senior bonds (each a “Series of Senior Bonds”) and, if desirable, a corresponding series of subordinate bonds (each a “Series of Subordinate Bonds” and collectively with a Series of Senior Bonds, a “Series of Pool Bonds”) secured by each Pool and certain other property pursuant to an indenture and/or a supplement thereto (the original indenture and each supplement thereto applicable to a Series of Pool Bonds to which the Note shall be assigned is hereinafter collectively referred to as the “Indenture”) between the Authority and the Trustee, each Series of Pool Bonds distinguished by (i) whether or what type(s) of Credit Instrument(s) secure(s) such Series of Pool Bonds, (ii) the principal amounts or portions of principal amounts of the notes of such respective series assigned to the Pool, or (iii) other factors, and the District hereby acknowledges and approves the discretion of the Authority, acting upon the advice of the Underwriter and the Financial Advisor, to assign the District’s Notes of such respective Series to such Pool and such Indenture as the Authority may determine; and

**WHEREAS**, at the time of execution of the Pricing Confirmation applicable to the sale of each Series of Notes to be sold by the District, the District will (in such Pricing Confirmation) request the Authority to issue a Series of Pool Bonds pursuant to an Indenture to which such Series of Notes identified in such Pricing Confirmation will be assigned by the Authority in its discretion,

acting upon the advice of the Underwriter, which Series of Pool Bonds will be payable from payments of all or a portion of principal of and interest on such Series of Notes and the other respective series of notes of other participating Issuers assigned to the same Pool and assigned to the same Indenture to which the District's Series of Notes is assigned; and

**WHEREAS**, as additional security for the owners of each Series of Pool Bonds, all or a portion of the payments by all of the Issuers of the respective series of notes assigned to such Series of Pool Bonds may or may not be enhanced (by virtue or in form of the Series of Pool Bonds, as indicated in the Pricing Confirmation applicable to such Series of Pool Bonds, being enhanced in whole or in part) by one or more Credit Instruments issued by one or more Credit Providers designated in the applicable Indenture, as finally executed, pursuant to a Credit Agreement, if any, identified in the applicable Indenture, as finally executed, between, in the case of an irrevocable letter (or letters) of credit or policy (or policies) of insurance or other credit instrument (or instruments), the Issuers and the corresponding Credit Provider; and

**WHEREAS**, pursuant to the Bond Pool Structure each Issuer, whose series of notes is assigned to a Pool as security for a Series of Pool Bonds, will be responsible for its share of (i) the fees of the Trustee and the costs of issuing the applicable Series of Pool Bonds, (ii), if applicable, the fees of the Credit Provider(s), and (iii) if applicable, the Issuer's allocable share of all Predefault Obligations and the Issuer's Reimbursement Obligations, if any (each as defined in the Indenture) applicable to such Series of Pool Bonds; and

**WHEREAS**, the Bond Pool Structure requires that each participating Issuer approve the Indenture, the alternative Credit Instruments and Credit Agreements, if any, and the Note Purchase Agreement in substantially the forms presented to the Board, with the final type of Credit Instrument and corresponding Credit Agreement, if any, to be determined in the Pricing Confirmation applicable to the sale of each Series of Notes to be sold by the District; and

**WHEREAS**, pursuant to the Bond Pool Structure, the Underwriter will submit an offer to the Authority to purchase, in the case of each Pool of notes, the Series of Pool Bonds which will be issued under the Indenture to which such Pool will be assigned; and

**WHEREAS**, all or portions of the net proceeds of each Series of Notes issued by the District, may be invested in one or more Permitted Investments (as defined in the Trust Agreement or the Indenture, as applicable), including under one or more investment agreements with one or more investment providers (if any), the initial investment of which is to be determined in the Pricing Confirmation related to such Series of Notes; and

**WHEREAS**, it is necessary to engage the services of certain professionals to assist the District in its participation in the Program;

**NOW, THEREFORE**, the Board hereby finds, determines, declares and resolves as follows:

Section 1.      Recitals. All the above recitals are true and correct and this Board so finds and determines.

Section 2.      Issuance of Notes.

(A) Initial Issuance of Notes. This Board hereby determines to borrow, in anticipation of the receipt by or accrual to the District during Fiscal Year 2024-2025 of taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for such fiscal year for the general fund and, if so indicated in the applicable Pricing Confirmation, the capital fund and/or special revenue fund (or similarly named fund or funds as indicated in such Pricing Confirmation)\* of the District, and not pursuant to any common plan of financing of the District, by the issuance by the District, of Notes under Sections 53850 *et seq.* of the Act, designated generally as the District’s “2024-2025 [Subordinate]\*\* Tax and Revenue Anticipation Notes, Series \_\_\_” in one or more of the following Series, in order of priority of payment as described herein:

(1) the Series A Notes, being the initial Series of Notes issued under this Resolution, together with one or more Series of Additional Notes issued in accordance with the provisions of Section 2(B) hereof and payable on a parity with the Series A Notes (collectively, the “Senior Notes”); and

(2) one or more Series of Additional Notes issued in accordance with the provisions of Section 2(B) hereof and payable on a subordinate basis to (i) any Senior Notes, and (ii) any previously issued Subordinate Notes if so specified in the related Pricing Confirmation (collectively, the “Subordinate Notes”), which Subordinate Notes shall be identified as such.

Each such Series of Notes shall be issued in the form of one registered note at the principal amount thereof (the “Series Principal Amount”) as set forth in the applicable Pricing Confirmation and all such Series Principal Amounts aggregating to the Principal Amount set forth in such Pricing Confirmations, in each case, to bear a series designation, to be dated the date of its respective delivery to the respective initial purchaser thereof, to mature (without option of prior redemption) not more than thirteen (13) months thereafter on a date indicated on the face thereof and determined in the Pricing Confirmation applicable to such Series of Notes (collectively, the “Maturity Date”), and to bear interest, payable at the applicable maturity (and, if the maturity is longer than twelve (12) months, an additional interest payment shall be payable within twelve (12) months of the issue date, as determined in the applicable Pricing Confirmation) and computed upon the basis of a 360-day year consisting of twelve 30-day months, at a rate not to exceed twelve percent (12%) per annum as determined in the Pricing Confirmation applicable to such Series of Notes and indicated on the face of such Series of Notes (collectively, the “Note Rate”).

With respect to the Certificate Structure, if a Series of Notes as evidenced and represented by the corresponding Series of Certificates is enhanced in whole or in part by a Credit Instrument and is not paid at maturity or is paid (in whole or in part) by a draw under, payment by or claim upon a Credit Instrument which draw, payment or claim is not fully reimbursed on such date, such Series of Notes shall become a Defaulted Note (as defined in the Trust Agreement), and the unpaid portion thereof with respect to which a Credit Instrument applies for which reimbursement on a draw, payment or claim has not been fully made shall be deemed outstanding and shall continue to bear interest thereafter until paid at the Default Rate (as defined in the Trust Agreement). If a

---

\* For purposes of this Resolution, such funds shall be referred to as the “capital fund” and “special revenue fund.”

\*\* A Series of Notes shall bear the “Subordinate” designation if it is a Series of Subordinate Notes.



Series of Notes as evidenced and represented by the corresponding Series of Certificates is unenhanced in whole or in part and is not fully paid at the Maturity Date, the unpaid portion thereof (or the portion thereof to which no Credit Instrument applies which is unpaid) shall be deemed outstanding and shall continue to bear interest thereafter until paid at the Default Rate.

With respect to the Bond Pool Structure, if a Series of Pool Bonds issued in connection with a Series of Notes is enhanced in whole or in part by a Credit Instrument or such Credit Instrument secures the Series of Notes in whole or in part and all principal of and interest on such Series of Notes is not paid in full at maturity or payment of principal of and interest on such Series of Notes is paid (in whole or in part) by a draw under, payment by or claim upon a Credit Instrument which draw, payment or claim is not fully reimbursed on such date, such Series of Notes shall become a Defaulted Note (as defined in the Indenture), and the unpaid portion thereof with respect to which a Credit Instrument applies for which reimbursement on a draw, payment or claim has not been fully made shall be deemed outstanding and shall continue to bear interest thereafter until paid at the Default Rate (as defined in the Indenture). If a Series of Notes or the Series of Pool Bonds issued in connection therewith is not so enhanced in whole or in part and such Series of Notes is not fully paid at the Maturity Date, the unpaid portion thereof (or the portion thereof to which no Credit Instrument applies which is unpaid) shall be deemed outstanding and shall continue to bear interest thereafter until paid at the Default Rate.

In each case set forth in the preceding two paragraphs, the obligation of the District with respect to such Defaulted Note or unpaid Series of Notes shall not be a debt or liability of the District prohibited by Article XVI, Section 18 of the California Constitution and the District shall not be liable thereon except to the extent of the income and revenue provided for Fiscal Year 2024-2025 within the meaning of Article XVI, Section 18 of the California Constitution, as provided in Section 8 hereof.

Both the principal of and interest on each Series of Notes shall be payable in lawful money of the United States of America, but only upon surrender thereof, at the corporate trust office of U.S. Bank Trust Company, National Association in Los Angeles, California, or as otherwise indicated in the Trust Agreement or the Indenture, as applicable. The Principal Amount may, prior to the issuance of any Series of Notes, be reduced from the Maximum Amount of Borrowing specified above, in the discretion of the Underwriter upon consultation with the Authorized Officer. The Principal Amount shall, prior to the issuance of the last Series of Notes, be reduced from the Maximum Amount of Borrowing specified above if and to the extent necessary to obtain an approving legal opinion of Orrick, Herrington & Sutcliffe LLP (“Bond Counsel”) as to the legality thereof or, if applicable, the exclusion from gross income for federal tax purposes of interest thereon (or on any Series of Pool Bonds related thereto). The Principal Amount shall, prior to the issuance of the last Series of Notes, also be reduced from the Maximum Amount of Borrowing specified above, and other conditions shall be met by the District prior to the issuance of each Series of Notes, if and to the extent necessary to obtain from the Credit Provider that issues the Credit Instrument securing the corresponding Series of Certificates evidencing and representing such Series of Notes or the related Series of Pool Bonds to which such Series of Notes is assigned its agreement to issue the Credit Instrument securing such Series of Certificates or Series of Pool Bonds, as the case may be. Notwithstanding anything to the contrary contained herein, if applicable, the approval of the corresponding Credit Provider of the issuance of such Series of Notes and the decision of the Credit Provider to deliver the Credit Instrument shall be in

the sole discretion of the Credit Provider, and nothing herein shall be construed to require the Credit Provider to issue a Credit Instrument or to approve the issuance of such Series of Notes.

The Notes, in one or more series, shall be issued in conjunction with the note or notes (in each case, in one or more series) of one or more other Issuers as part of the Program and within the meaning of Section 53853 of the Act.

(B) Issuance of Additional Notes. The District may at any time issue pursuant to this Resolution, one or more Series of Additional Notes consisting of Senior Notes or Subordinate Notes (including Subordinate Notes that are further subordinated to previously issued Subordinate Notes, as provided in the applicable Pricing Confirmation), subject in each case to the following specific conditions, which are hereby made conditions precedent to the issuance of any such Series of Additional Notes:

(1) The District shall not have issued any tax and revenue anticipation notes relating to the 2024-2025 fiscal year except (a) in connection with the Program under this Resolution, or (b) notes secured by a pledge of, lien on, or security interest in its Unrestricted Revenues (as defined in Section 8) that is subordinate in all respects to the pledge of, lien on, and security interest in its Unrestricted Revenues hereunder; the District shall be in compliance with all agreements and covenants contained herein; and no Event of Default shall have occurred and be continuing with respect to any such outstanding previously issued notes or Series of Notes.

(2) The aggregate Principal Amount of Notes issued and at any time outstanding hereunder shall not exceed any limit imposed by law, by this Resolution or by any resolution of the Board amending or supplementing this Resolution (each a “Supplemental Resolution”).

(3) Whenever the District shall determine to issue, execute and deliver any Additional Notes pursuant to this Section 2(B), the Series Principal Amount of which, when added to the Series Principal Amounts of all Series of Notes previously issued by the District, would exceed the Maximum Amount of Borrowing authorized by this Resolution, the District shall adopt a Supplemental Resolution amending this Resolution to increase the Maximum Amount of Borrowing as appropriate. The Supplemental Resolution may contain any other provision authorized or not prohibited by this Resolution relating to such Series of Additional Notes.

(4) The District may issue a Series of Additional Notes that are Senior Notes payable on a parity with all other Series of Senior Notes of the District or that are Subordinate Notes payable on a parity with one or more Series of outstanding Subordinate Notes, only if it obtains (a) the consent of each Credit Provider relating to each previously issued Series of Notes that will be on a parity with such Series of Additional Notes, and (b) evidence that no rating then in effect with respect to any outstanding Series of Certificates or Series of Bonds, as applicable, from a Rating Agency will be withdrawn, reduced, or suspended solely as a result of the issuance of such Series of Additional Notes (a “Rating Confirmation”). Except as provided in Section 8, the District may issue one or more Series of Additional Notes that are subordinate to all previously issued Series of

Notes of the District without Credit Provider consent or a Rating Confirmation. The District may issue tax and revenue anticipation notes other than in connection with the Program under this Resolution only if such notes are secured by a pledge of, lien on, or security interest in its Unrestricted Revenues that is subordinate in all respects to the pledge of, lien on, and security interest in its Unrestricted Revenues hereunder.

(5) Before such Additional Notes shall be issued, the District shall file or cause to be filed the following documents with the Trustee:

(a) An Opinion of Counsel to the District to the effect that (A) such Additional Notes constitute the valid and binding obligations of the District, (B) such Additional Notes are special obligations of the District and are payable from the moneys that secure the payment thereof in this Resolution, and (C) the applicable Supplemental Resolution, if any, has been duly adopted by the District.

(b) A certificate of the District certifying as to the incumbency of its officers and stating that the requirements of this Section 2(B) have been met.

(c) A certified copy of this Resolution and any applicable Supplemental Resolution.

(d) An executed counterpart or duly authenticated copy of the applicable Certificate Purchase Agreement or Note Purchase Agreement.

(e) A Pricing Confirmation relating to the Series of Additional Notes duly executed by an Authorized Officer (as defined in Section 4).

(f) The Series of Additional Notes duly executed by the applicable Authorized Officers of the District.

(g) If the Additional Notes are to be parity Senior Notes or parity Subordinate Notes, the Credit Provider consent(s) and Rating Confirmation(s) required pursuant to paragraph (4) above.

Upon the delivery to the Trustee of the foregoing instruments and, if the Bond Pool Structure is implemented, satisfaction of the provisions of Section 2.12 of the Indenture with regard to the issuance of a corresponding Series of Additional Bonds (as defined therein), the Trustee shall authenticate and deliver said Additional Notes to, or upon the written request of, the District. Upon execution and delivery by the District and authentication by the Trustee, said Additional Notes shall be valid and binding obligations of the District notwithstanding any defects in satisfying any of the foregoing requirements.

(C) Debt Management Policy With Respect to Notes. Notwithstanding any other debt management policy of the District heretofore or hereafter adopted, the debt management policy of the District pertaining to each Series of Notes shall be consistent with, and the Board hereby approves, the following: (i) the proceeds of each Series of Notes may be used and expended by the District for any purpose for which the District is authorized to use and expend moneys, including but not limited to current expenses, capital expenditures, investment and reinvestment,

and the discharge of any obligation or indebtedness of the District, as provided by Section 53852 of the Act; (ii) the debt that may be issued pursuant to this debt management policy is limited to each Series of Notes authorized under this Resolution; (iii) each Series of Notes shall be issued to manage the cash flow requirements of the District based on the District's budgetary needs and consistent with the limitations provided for in this Resolution; (iv) the objective of this debt management policy is to implement cost effective cash flow borrowing under the Program for Fiscal Year 2024-2025, whereby participating school districts, community college districts and county boards of education throughout the State of California will simultaneously issue tax and revenue anticipation notes; and (v) to ensure the proceeds of each Series of Notes will be directed to their intended use, moneys allocable to each Series of Notes from the sale of the corresponding Series of Certificates or Pool Bonds, as applicable, net of the District's share of the costs of issuance, shall be deposited in the District's Proceeds Subaccount (as hereinafter defined) attributed to such Series of Notes and held and invested by the Trustee under the Trust Agreement or the Indenture, as applicable, for the District and said moneys may be used and expended by the District for such use upon requisition from such Proceeds Subaccount as specified in the Trust Agreement or the Indenture, as applicable. Any debt management policy adopted by the Board hereafter in contravention of the foregoing shall be deemed to modify the authorization contained herein only if it shall specifically reference this Resolution and Section. With the passage of this Resolution, the Board hereby certifies that the District has adopted local debt policies with respect to each Series of Notes issued pursuant to this Resolution that comply with California Government Code Section 8855(i), and that the Notes authorized to be issued pursuant to this Resolution are consistent with such policies, and instructs Bond Counsel (as hereinafter defined) to check on behalf of the District the "Yes" box relating thereto in the Report of Proposed Debt Issuance filed pursuant to California Government Code Section 8855 with respect to each Series of Notes issued pursuant to this Resolution.

Section 3. Form of Notes. Each Series of the Notes shall be issued in fully registered form without coupons and shall be substantially in the form and substance set forth in Exhibit A, attached hereto and by reference incorporated herein, the blanks in said form to be filled in with appropriate words and figures.

Section 4. Sale of Notes; Delegation. Any one of the President or Chairperson of the Board, the Superintendent, the Assistant Superintendent for Business, the Assistant Superintendent for Administrative Services, the business manager, director of business or fiscal services or chief financial/business officer of the District, as the case may be, or, in the absence of said officer, his or her duly appointed assistant (each an "Authorized Officer"), is hereby authorized and directed to negotiate, with the Underwriter (if the Certificate Structure is implemented) or the Authority (if the Bond Pool Structure is implemented), an interest rate or rates on each Series of the Notes to the stated maturity or maturities thereof, which shall not, in any individual case, exceed twelve percent (12%) per annum (per Series of Notes), and the purchase price to be paid by the Underwriter or the Authority, as applicable, for the respective Series of the Notes, which purchase price shall be at a discount which when added to the District's share of the costs of issuance shall not be more than the greater of (a) one percent (1%) of (i) the Principal Amount of the Note, if only one Series of Notes is issued or (ii) the Series Principal Amount of each individual Series of Notes, if more than one series is issued, or (b) five thousand dollars (\$5,000). If such interest rate and price and other terms of the sale of the Series of Notes set out in the Pricing Confirmation applicable to such Series of Notes are acceptable to said Authorized

Officer, said Authorized Officer is hereby further authorized and directed to execute and deliver the pricing confirmation supplement applicable to such Series of Notes to be delivered by the Underwriter (on behalf of itself, if the Certificate Structure is implemented and on behalf of the Authority, if the Bond Pool Structure is implemented) to the District on a date within five (5) days, or such longer period of time as agreed by the Underwriter or the Authority, as applicable, of said negotiation of interest rates and purchase price during the period from May 1, 2024 (or the date of adoption of this Resolution if after May 1, 2024) through June 15, 2025 (the “Pricing Confirmation”), substantially in the form presented to this meeting as Schedule I to the Certificate Purchase Agreement or the Note Purchase Agreement, as applicable, with such changes therein as said Authorized Officer shall require or approve, and such other documents or certificates required to be executed and delivered thereunder or to consummate the transactions contemplated hereby or thereby, for and in the name and on behalf of the District, such approval by this Board and such officer to be conclusively evidenced by such execution and delivery. In the event more than one Series of Notes are issued, a separate Pricing Confirmation shall be executed and delivered corresponding to each Series of Notes. Any Authorized Officer is hereby further authorized to execute and deliver, prior to the execution and delivery of the Pricing Confirmation applicable to a Series of Notes, the Certificate Purchase Agreement or the Note Purchase Agreement applicable to such Series of Notes, substantially in the forms presented to this meeting, which forms are hereby approved, with such changes therein as said officer shall require or approve, such approval to be conclusively evidenced by such execution and delivery; provided, however, that any such Certificate Purchase Agreement or Note Purchase Agreement shall not be effective and binding on the District until the execution and delivery of the corresponding Pricing Confirmation. Delivery of a Pricing Confirmation by fax or telecopy of an executed copy shall be deemed effective execution and delivery for all purposes. If requested by said Authorized Officer at his or her option, any duly authorized deputy or assistant of such Authorized Officer may approve said interest rate or rates and price by execution of the Certificate Purchase Agreement or the Note Purchase Agreement(s), as applicable, and/or the corresponding Pricing Confirmation(s).

Section 5. Program Approval. The District hereby delegates to the Authority the authority to select which structure (*i.e.*, the Certificate Structure or the Bond Pool Structure) shall be implemented, with the Authorized Officer of the District accepting and approving such selection by execution of the applicable Pricing Confirmation.

(A) Certificate Structure. If the Certificate Structure is implemented, each Series of Notes of the District shall be combined with notes of other Issuers into a Series of Certificates as set forth in general terms in the Pricing Confirmation (which need not include specific information about such other notes or Issuers) applicable to such Series of Notes, and shall be marketed and sold simultaneously with such other notes of that Series with such credit support (if any) referred to in the Pricing Confirmation, and shall be evidenced and represented by the Certificates which shall evidence and represent proportionate, undivided interests in such Series of Notes in the proportion that the face amount of such Series of Notes bears to the total aggregate face amount of such Series of Notes and the notes issued by other Issuers which the Series of Certificates represent. Such Certificates may be delivered in book-entry form.

The District hereby delegates to the Authority the authority to select the Credit Instrument(s), Credit Provider(s) and Credit Agreement(s), if any, for each Series of Certificates which evidences and represents interests of the owners thereof in the related Series of Notes of the

District and the notes issued by other Issuers evidenced and represented by such Series of Certificates, all of which shall be identified in, and approved by the Authorized Officer of the District executing, the Pricing Confirmation for such Series of Notes, the Trust Agreement and the Credit Agreement(s) (if any), for and in the name and on behalf of the District, such approval of such officer to be conclusively evidenced by the execution of the Pricing Confirmation, the Trust Agreement and the Credit Agreement(s) (if any).

The form of Trust Agreement, alternative general types of Credit Instruments and forms of Credit Agreements, if any, presented to this meeting are hereby approved, and each Authorized Officer is hereby authorized and directed to execute and deliver the Trust Agreement and the Credit Agreement(s), if applicable, which shall be identified in the Pricing Confirmation for the related Series of Notes, in substantially one or more of said forms (a substantially final form of Credit Agreement to be delivered to such Authorized Officer concurrent with the Pricing Confirmation), with such changes therein as said officer shall require or approve, such approval of this Board and such officer to be conclusively evidenced by the execution of the Trust Agreement, Credit Agreement(s) and Pricing Confirmation, respectively.

The form of the Preliminary Official Statement presented to this meeting is hereby approved, and the Underwriter is hereby authorized to distribute the Preliminary Official Statement in connection with the offering and sale of each Series of Certificates. Each Authorized Officer is hereby authorized and directed to provide the Underwriter with such information relating to the District as the Underwriter shall reasonably request for inclusion in the Preliminary Official Statement for each Series of Certificates. Upon inclusion of the information relating to the District therein, the Preliminary Official Statement for the applicable Series of Certificates shall be, except for certain omissions permitted by Rule 15c2-12 of the Securities Exchange Act of 1934, as amended (the "Rule"), deemed final within the meaning of the Rule; provided that no representation is made as to the information contained in a Preliminary Official Statement relating to the other Issuers or any Credit Provider, and the Authority is hereby authorized to certify on behalf of the District that each Preliminary Official Statement is, as of its date, deemed final within the meaning of the Rule. If, at any time prior to the execution of a Pricing Confirmation, any event occurs as a result of which the information contained in the related Preliminary Official Statement relating to the District might include an untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, the District shall promptly notify the Underwriter. The Authority is hereby authorized and directed, at or after the time of the sale of any Series of Certificates, for and in the name and on behalf of the District, to execute a final Official Statement in substantially the form of the Preliminary Official Statement presented to this meeting, with such additions thereto or changes therein as the Authority may approve, such approval to be conclusively evidenced by the execution and delivery thereof.

The Trustee is authorized and directed to execute each Series of Certificates on behalf of the District pursuant to the terms and conditions set forth in the related Trust Agreement, in the aggregate principal amount specified in the Trust Agreement, and substantially in the form and otherwise containing the provisions set forth in the form of the Certificate contained in the Trust Agreement. When so executed, each Series of Certificates shall be delivered by the Trustee to the Underwriter upon payment of the purchase price thereof, pursuant to the terms of the Trust Agreement and the applicable Certificate Purchase Agreement.

Subject to Section 8 hereof, the District hereby agrees that if a Series of Notes as evidenced and represented by a Series of Certificates shall become a Defaulted Note, the unpaid portion thereof or the portion to which a Credit Instrument applies for which full reimbursement on a draw, payment or claim has not been made by the Maturity Date shall be deemed outstanding and shall not be deemed to be paid until (i) the Credit Provider providing a Credit Instrument with respect to such Series of Certificates, and therefore, if applicable, all or a portion of such Series of Notes, if any, has been reimbursed for any drawings, payments or claims made under the Credit Instrument with respect to such Series of Notes, including interest accrued thereon, as provided therein and in the applicable Credit Agreement, and (ii) the holders of the Series of Certificates which evidence and represent such Series of Notes are paid the full principal amount represented by the unenhanced portion of such Series of Notes plus interest accrued thereon (calculated at the Default Rate) to the date of deposit of such aggregate required amount with the Trustee. For purposes of clause (ii) of the preceding sentence, holders of the applicable Series of Certificates will be deemed to have received such principal amount and such accrued interest upon deposit of such moneys with the Trustee.

The District agrees to pay or cause to be paid, in addition to the amounts payable under each Series of Notes, any fees or expenses of the Trustee and, to the extent permitted by law, if such Series of Notes as evidenced and represented by the related Series of Certificates is enhanced in whole or in part by a Credit Instrument, any Predefault Obligations and Reimbursement Obligations (to the extent not payable under such Series of Notes), (i) arising out of an “Event of Default” hereunder or (ii) arising out of any other event (other than an event arising solely as a result of or otherwise attributable to a default by any other Issuer). In the case described in (ii) above with respect to Predefault Obligations, the District shall owe only the percentage of such fees, expenses and Predefault Obligations equal to the ratio of the Principal Amount (or Series Principal Amount as applicable) of its Series of Notes over the aggregate Principal Amounts (or Series Principal Amounts, as applicable) of all series of notes, including such Series of Notes, of the Series of Certificates of which such Series of Notes is a part, at the time of original issuance of such Series of Certificates. Such additional amounts will be paid by the District within twenty-five (25) days of receipt by the District of a bill therefor from the Trustee.

If the Certificate Structure is implemented, any Authorized Officer is hereby authorized to execute and deliver any Information Return for Tax-Exempt Governmental Obligations, Form 8038-G of the Internal Revenue Service (“Form 8038-G”), in connection with the issuance of a Tax-Exempt (as defined in Section 7) Series of Notes and the related Series of Certificates. To the extent permitted by law, the Authority, the Trustee, the Underwriter, the Financial Advisor and Bond Counsel are each hereby authorized to execute and deliver any Form 8038-G for and on behalf of the District in connection with the issuance of a Tax-Exempt Series of Notes and the related Series of Certificates, as directed by an Authorized Officer of the District.

(B) Bond Pool Structure. If the Bond Pool Structure is implemented, the Pricing Confirmation for a Series of Notes may, but shall not be required to, specify the Series of Pool Bonds to which such Series of Notes will be assigned (but need not include information about other series of notes assigned to the same pool or their Issuers).

The District hereby delegates to the Authority the authority to select the Credit Instrument(s), Credit Provider(s) and Credit Agreement(s), if any, for each Series of Senior Bonds

and corresponding Series of Subordinate Bonds, if any, to which each Series of Notes issued by the District will be assigned, all of which shall be identified in, and approved by the Authorized Officer of the District executing, the Pricing Confirmation for such Series of Notes and the Credit Agreement(s) (if any), for and in the name and on behalf of the District, such approval of such officer to be conclusively evidenced by the execution of the Pricing Confirmation and the Credit Agreement(s) (if any).

The alternative general types of Credit Instruments and the forms of Credit Agreements, if any, presented to this meeting are hereby approved, and each Authorized Officer is hereby authorized and directed to execute and deliver a Credit Agreement(s), if any, which shall be identified in the Pricing Confirmation for the related Series of Notes, in substantially one or more of said forms (a substantially final form of Credit Agreement to be delivered to such Authorized Officer concurrent with the Pricing Confirmation), with such changes therein as said officer shall require or approve, such approval of this Board and such officer to be conclusively evidenced by the execution of the Credit Agreement and Pricing Confirmation, respectively.

The form of Indenture presented to this meeting is hereby acknowledged and approved, and it is acknowledged that the Authority will execute and deliver the Indenture and one or more Supplemental Indentures, which shall be identified in the Pricing Confirmation applicable to the Series of Notes to be issued, in substantially one or more of said forms with such changes therein as the Authorized Officer who executes such Pricing Confirmation shall require or approve (substantially final forms of the Indenture and the Supplemental Indenture (if applicable) to be delivered to the Authorized Officer concurrently with the Pricing Confirmation applicable to the Series of Notes to be issued), such approval of such Authorized Officer and this Board to be conclusively evidenced by the execution of the Pricing Confirmation applicable to such Series of Notes. It is acknowledged that the Authority is authorized and requested to issue one or more Series of Pool Bonds (consisting of a Series of Senior Bonds and, if desirable, a corresponding Series of Subordinate Bonds) pursuant to and as provided in the Indenture as finally executed and, if applicable, each Supplemental Indenture as finally executed.

Each Authorized Officer is hereby authorized and directed to provide the Underwriter with such information relating to the District as the Underwriter shall reasonably request for inclusion in the Preliminary Official Statement(s) and Official Statement(s) of the Authority relating to a Series of Pool Bonds. If, at any time prior to the execution of a Pricing Confirmation, any event occurs as a result of which the information contained in the corresponding Preliminary Official Statement or other offering document relating to the District might include an untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, the District shall promptly notify the Underwriter.

Subject to Section 8 hereof, the District hereby agrees that if a Series of Notes shall become a Defaulted Note, the unpaid portion thereof or the portion to which a Credit Instrument applies for which full reimbursement on a draw, payment or claim has not been made by the Maturity Date shall be deemed outstanding and shall not be deemed to be paid until (i) any Credit Provider providing a Credit Instrument with respect to such Series of Notes or the Series of Pool Bonds issued in connection with such Series of Notes, has been reimbursed for any drawings, payments or claims made under the Credit Instrument with respect to such Series of Notes, including interest



accrued thereon, as provided therein and in the applicable Credit Agreement, and (ii) the holders of such Series of Notes or the Series of the Pool Bonds issued in connection with such Series of Notes are paid the full principal amount represented by the unenhanced portion of such Series of Notes plus interest accrued thereon (calculated at the Default Rate) to the date of deposit of such aggregate required amount with the Trustee. For purposes of clause (ii) of the preceding sentence, holders of such Series of Pool Bonds will be deemed to have received such principal amount and such accrued interest upon deposit of such moneys with the Trustee.

The District agrees to pay or cause to be paid, in addition to the amounts payable under each Series of Notes, any fees or expenses of the Trustee and, to the extent permitted by law, if such Series of Notes is enhanced in whole or in part by a Credit Instrument (by virtue of the fact that the corresponding Series of Pool Bonds is enhanced by a Credit Instrument), any Predefault Obligations and Reimbursement Obligations (to the extent not payable under such Series of Notes), (i) arising out of an “Event of Default” hereunder or (ii) arising out of any other event (other than an event arising solely as a result of or otherwise attributable to a default by any other Issuer). In the case described in (ii) above with respect to Predefault Obligations, the District shall owe only the percentage of such fees, expenses and Predefault Obligations equal to the ratio of the Principal Amount (or Series Principal Amount as applicable) of its Series of Notes over the aggregate Principal Amounts (or Series Principal Amounts, as applicable) of all series of notes, including such Series of Notes, assigned to the Series of Pool Bonds issued in connection with such Series of Notes, at the time of original issuance of such Series of Pool Bonds. Such additional amounts will be paid by the District within twenty-five (25) days of receipt by the District of a bill therefor from the Trustee.

(C) Appointment of Professionals. Dale Scott & Company (and/or such other firm or firms as shall be selected by the Authority as designated in the applicable Pricing Confirmation and approved and accepted by an Authorized Officer by the execution of such Pricing Confirmation) is hereby appointed and/or approved as financial advisor for the Program, the law firm of Orrick, Herrington & Sutcliffe LLP (and/or such other firm or firms as shall be selected by the Authority as designated in the applicable Pricing Confirmation and approved and accepted by an Authorized Officer by the execution of such Pricing Confirmation) is hereby appointed and/or approved as bond counsel for the Program, Piper Sandler & Co. (and/or such other firm or firms as shall be selected by the Authority as designated in the applicable Pricing Confirmation and approved and accepted by an Authorized Officer by the execution of such Pricing Confirmation) is hereby appointed and/or approved as underwriter for the Program and the law firm of Kutak Rock LLP (and/or such other firm or firms as shall be selected by the Authority as designated in the applicable Pricing Confirmation and approved and accepted by an Authorized Officer by the execution of such Pricing Confirmation) is hereby appointed and/or approved as special counsel to the District in connection with the Program.

#### Section 6. No Joint Obligation.

(A) Certificate Structure. If the Certificate Structure is implemented, each Series of Notes of the District shall be marketed and sold simultaneously with the notes of other Issuers and shall be aggregated and combined with such notes of other Issuers participating in the Program into a Series of Certificates evidencing and representing an interest in several, and not joint, obligations of each Issuer. The obligation of the District to owners of a Series of Certificates is a

several and not a joint obligation and is strictly limited to the District's repayment obligation under this Resolution, and the applicable Series of Notes as evidenced and represented by such Series of Certificates. Owners of Certificates, to the extent of their interest in a Series of Notes, shall be treated as owners of such Series of Notes and shall be entitled to all the rights and security thereof; including the right to enforce the obligations and covenants contained in this Resolution and such Series of Notes. The District hereby recognizes the right of the owners of a Series of Certificates acting directly or through the Trustee to enforce the obligations and covenants contained in the Series of Notes evidenced and represented thereby, this Resolution and the Trust Agreement. The District shall be directly obligated to each owner of a Series of Certificates for the principal and interest payments on the Series of Notes evidenced and represented by such Certificates without any right of counterclaim or offset arising out of any act or failure to act on the part of the Trustee.

(B) Bond Pool Structure. If the Bond Pool Structure is implemented, each Series of Notes will be issued in conjunction with a series of notes of one or more other Issuers and will be assigned to a Pool in order to secure a corresponding Series of Pool Bonds. In all cases, the obligation of the District to make payments on or in respect to each Series of its Notes is a several and not a joint obligation and is strictly limited to the District's repayment obligation under this Resolution, and such Series of Notes.

Section 7. Disposition of Proceeds of Notes. The moneys received from the sale of each Series of Notes evidenced and represented by a Series of Certificates or each Series of Pool Bonds issued in connection with a Series of Notes, as the case may be, allocable to the District's share of the costs of issuance (which shall include any fees and expenses in connection with the related Credit Instrument(s) applicable to such Series of Notes or Series of Pool Bonds) shall be deposited in an account in the Costs of Issuance Fund established for such Series of Notes or such Series of Pool Bonds, as applicable, and held and invested by the Trustee under the Trust Agreement or the Indenture, as applicable, and expended as directed by the Financial Advisor (if the Certificate Structure is implemented) or the Authority (if the Bond Pool Structure is implemented) on Costs of Issuance as provided in the Trust Agreement or the Indenture, as applicable. The moneys allocable to each Series of Notes from the sale of the corresponding Series of Certificates or Pool Bonds, as applicable, net of the District's share of the costs of issuance, is hereby designated the "Deposit to Proceeds Subaccount" and shall be deposited in the District's Proceeds Subaccount attributed to such Series of Notes hereby authorized to be created pursuant to, and held and invested by the Trustee under, the Trust Agreement or the Indenture, as applicable, for the District and said moneys may be used and expended by the District for any purpose for which it is authorized to use and expend moneys, upon requisition from such Proceeds Subaccount as specified in the Trust Agreement or the Indenture, as applicable. The Pricing Confirmation applicable to each Series of Notes shall set forth such amount of the Deposit to Proceeds Subaccount. Each Authorized Officer is hereby authorized to approve the amount of such Deposit to Proceeds Subaccount. Subject to Section 8 hereof, the District hereby covenants and agrees to replenish amounts on deposit in each Proceeds Subaccount attributed to a Series of its Note to the extent practicable from any source of available funds up to an amount equal to the unreplenished withdrawals from such Proceeds Subaccount.

The Trustee shall transfer to each Payment Account (hereinafter defined) relating to a Series of Notes from amounts on deposit in the related Proceeds Subaccount attributed to such Series of Notes on the first day of each Repayment Period (as defined hereinafter) (or such other

day of each Repayment Period designated in the Pricing Confirmation applicable to a Series of Notes), amounts which, taking into consideration anticipated earnings thereon to be received by the Maturity Date, are equal to the percentages of the principal and interest due with respect to such Series of Notes at maturity for the corresponding Repayment Period set forth in such Pricing Confirmation; provided, however, that on the twentieth day of the next to last Repayment Period designated in such Pricing Confirmation (or such other day designated in the Pricing Confirmation applicable to a Series of Notes), or, if only one Repayment Period is applicable to a Series of Notes, on the twentieth day of the month preceding the Repayment Period designated in such Pricing Confirmation (or such other day designated in the Pricing Confirmation applicable to a Series of Notes), the Trustee shall transfer all remaining amounts in the Proceeds Subaccount attributed to the Series of Notes to the related Payment Account all as and to the extent provided in the Trust Agreement or the Indenture, as applicable; provided, however, that with respect to the transfer in or prior to any such Repayment Period, as applicable, if said amount in the Proceeds Subaccount attributed to a Series of Notes is less than the corresponding percentage set forth in the Pricing Confirmation applicable to the related Series of Notes of the principal and interest due with respect to such Series of Notes at maturity, the Trustee shall transfer to the related Payment Account attributed to such Series of Notes of the District all amounts on deposit in the Proceeds Subaccount attributed to such Series of Notes on the day designated for such Repayment Period.

For Notes issued in calendar year 2024 and issued as Tax-Exempt (or the related Series of Pool Bonds are issued as Tax-Exempt), in the event either (A) the Series Principal Amount of such Notes, together with the aggregate amount of all tax-exempt obligations (including any tax-exempt leases, but excluding private activity bonds), issued and reasonably expected to be issued by the District (and all subordinate entities of the District) during calendar year 2024, will, at the time of the issuance of such Notes (as indicated in the certificate of the District executed as of the date of issuance of such Notes (each “District Certificate”)) exceed fifteen million dollars (\$15,000,000), or (B) the Series Principal Amount of such Notes, together with the aggregate amount of all tax-exempt obligations not used to finance school construction (including any tax-exempt leases, but excluding private activity bonds), issued and reasonably expected to be issued by the District (and all subordinate entities of the District) during calendar year 2024, will, at the time of the issuance of such Notes (as indicated in the related District Certificate), exceed five million dollars (\$5,000,000), the second following paragraph will apply. In such case, the District shall be deemed a “Safe Harbor Issuer” with respect to such Notes.

For Notes issued in calendar year 2025 and issued as Tax-Exempt (or the related Series of Pool Bonds are issued as Tax-Exempt), in the event either (A) the Series Principal Amount of such Notes, together with the aggregate amount of all tax-exempt obligations (including any tax-exempt leases, but excluding private activity bonds), issued and reasonably expected to be issued by the District (and all subordinate entities of the District) during calendar year 2025, will, at the time of the issuance of such Notes (as indicated in the certificate of the District executed as of the date of issuance of such Notes (each “District Certificate”)) exceed fifteen million dollars (\$15,000,000), or (B) the Series Principal Amount of such Notes, together with the aggregate amount of all tax-exempt obligations not used to finance school construction (including any tax-exempt leases, but excluding private activity bonds), issued and reasonably expected to be issued by the District (and all subordinate entities of the District) during calendar year 2025, will, at the time of the issuance of such Notes (as indicated in the related District Certificate), exceed five million dollars

(\$5,000,000), the following paragraph will apply. In such case, the District shall be deemed a “Safe Harbor Issuer” with respect to such Notes.

Amounts in any Proceeds Subaccount relating to a Tax-Exempt Series of Notes of the District (or any Tax-Exempt Series of Pool Bonds related thereto) and attributable to cash flow borrowing shall be withdrawn and expended by the District for any purpose for which the District is authorized to expend funds from the general fund of the District, but, with respect to general fund expenditures, only to the extent that on the date of any withdrawal no other funds are available for such purposes without legislation or judicial action or without a legislative, judicial or contractual requirement that such funds be reimbursed. If on no date that is within six months from the date of issuance of each Tax-Exempt Series of Notes (or any Tax-Exempt Series of Pool Bonds related thereto), the balance in the related Proceeds Subaccount attributable to cash flow borrowing and treated for federal tax purposes as proceeds of such Tax-Exempt Series of Notes (or such Tax-Exempt Series of Pool Bonds) is low enough so that the amounts in the Proceeds Subaccount attributable to such Tax-Exempt Series of Notes (or such Tax-Exempt Series of Pool Bonds) qualify for an exception from the rebate requirements (the “Rebate Requirements”) of Section 148 of the Internal Revenue Code of 1986 (the “Code”), the District shall promptly notify the Trustee in writing and, to the extent of its power and authority, comply with instructions from Orrick, Herrington & Sutcliffe LLP, Bond Counsel, supplied to it by the Trustee as the means of satisfying the Rebate Requirements.

The term “Tax-Exempt” shall mean, with respect to interest on any obligations of a state or local government, that such interest is excluded from the gross income of the holders thereof for federal income tax purposes pursuant to Section 103 of the Code, whether or not such interest is includable as an item of tax preference or otherwise includable directly or indirectly for purposes of calculating other tax liabilities, including any alternative minimum tax or environmental tax under the Code. Each Series of Notes issued hereunder (or any Series of Pool Bonds related thereto) may be issued as a Tax-Exempt Series of Notes (or Tax-Exempt Series of Pool Bonds) or such that the interest on such Series of Notes (or such Series of Pool Bonds) is not Tax-Exempt.

#### Section 8. Source of Payment.

(A) Pledge, Lien, and Security Interest. The term “Unrestricted Revenues” shall mean the taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for Fiscal Year 2024-2025 which will be received by or will accrue to the District during such fiscal year for the general fund and, if so indicated in a Pricing Confirmation, capital fund and/or special revenue fund (or similarly named fund or funds as indicated in such Pricing Confirmation) of the District and which are lawfully available for the payment of current expenses and other obligations of the District. As security for the payment of the principal of and interest on all Series of Notes issued hereunder, the District hereby pledges to the registered owners of the Notes and grants to the registered owners of the Notes a lien on and a security interest in all of its right, title, and interest, whether now owned or hereafter acquired, in, to, and under the first Unrestricted Revenues to be received by the District in the periods specified in each Pricing Confirmation as Repayment Periods (each individual period a “Repayment Period” and collectively “Repayment Periods”), in an amount equal to the percentages of the principal and interest due with respect to each Series of Notes at maturity for

the corresponding Repayment Period specified in such Pricing Confirmations (the “Pledged Revenues”).

(B) Lien and Charge. As provided in Section 53856 of the Act, all Series of Notes issued hereunder and the interest thereon, subject to the payment priority provisions of Section 17 hereof and this Section 8, shall be a first lien and charge against, and shall be payable from the first moneys received by the District from, the Pledged Revenues.

(C) General Obligation. As provided in Section 53857 of the Act, notwithstanding the provisions of Section 53856 of the Act and of subsection (B) of this Section, all Series of Notes issued hereunder shall be general obligations of the District and, in the event that on the tenth Business Day (as defined in the Trust Agreement or the Indenture, as applicable) of each such Repayment Period (or such other day of each Repayment Period designated in the Pricing Confirmation applicable to a Series of Notes) the District has not received sufficient Unrestricted Revenues to permit the deposit into each Payment Account of the full amount of Pledged Revenues to be deposited therein from said Unrestricted Revenues in such Repayment Period, then the amount of any deficiency shall be satisfied and made up from any other moneys of the District lawfully available for the payment of the principal of all Series of Notes and the interest thereon, as and when such other moneys are received or are otherwise legally available, in the following order of priority: first, to satisfy pro-rata any deficiencies attributable to any Series of Senior Notes; second, to satisfy pro-rata any deficiencies attributable to any Series of Subordinate Notes (except for any Series of Subordinate Notes described in the next clause); and thereafter, to satisfy any deficiencies attributable to any other Series of Subordinate Notes that shall have been further subordinated to previously issued Series of Subordinate Notes in the applicable Pricing Confirmation, in such order of priority.

(D) Payment Accounts. In order to effect, in part, the pledge, lien and security interest provided for in subsection (A) of this Section, the District agrees to the establishment and maintenance as a special fund of the District of a separate Payment Account for each Series of Notes issued hereunder (each a “Payment Account”) by the Trustee under the Trust Agreement or the Indenture, as applicable, and the Trustee is hereby appointed as the responsible agent to maintain such fund until the payment of the principal of the corresponding Series of Notes and the interest thereon, and the District hereby covenants and agrees to cause to be deposited directly in each Payment Account (and shall request specific amounts from the District’s funds on deposit with the County Treasurer for such purpose) a pro-rata share (as provided below) of the first Unrestricted Revenues received in each Repayment Period specified in the Pricing Confirmation(s) and any Unrestricted Revenues received thereafter until the amount on deposit in each Payment Account, taking into consideration anticipated investment earnings thereon to be received by the Maturity Date applicable to the respective Series of Notes (as set forth in a certificate from the Financial Advisor to the Trustee), is equal in the respective Repayment Periods identified in the Pricing Confirmation applicable to such Series of Notes to the percentages of the principal of and interest due with respect to such Series of Notes at maturity specified in the Pricing Confirmation applicable to such Series of Notes; provided that such deposits shall be made in the following order of priority: first, pro-rata to the Payment Account(s) attributable to any applicable Series of Senior Notes; second, pro-rata to the Payment Account(s) attributable to any applicable Series of Subordinate Notes (except for any Series of Subordinate Notes described in the next clause); and thereafter, to the Payment Account(s) attributable to any other applicable Series of Subordinate

Notes that shall have been further subordinated to previously issued Series of Subordinate Notes in the applicable Pricing Confirmation, in such order of priority.

Subject to the payment priority provisions of Section 17 hereof and this Section 8, any moneys placed in the Payment Account attributed to a Series of Notes shall be for the benefit of (i) the owners of the applicable Series of Certificates if the Certificate Structure is implemented and the holders of the Series of Pool Bonds issued in connection with the Pool of which such Series of Notes is a part if the Bond Pool Structure is implemented, and (ii) (to the extent provided in the Trust Agreement or the Indenture, as applicable) the Credit Provider(s), if any. Subject to the payment priority provisions of Section 17 hereof and this Section 8, the moneys in the Payment Account attributed to the Series of Notes shall be applied only for the purposes for which the Payment Account is created until the principal of such Series of Notes and all interest thereon are paid or until provision has been made for the payment of the principal of such Series of Notes at maturity of such Series of Notes with interest to maturity (in accordance with the requirements for defeasance of the related Series of Certificates or Series of Bonds, as applicable, as set forth in the Trust Agreement or the Indenture, as applicable) and, if applicable (to the extent provided in the Trust Agreement or the Indenture, as applicable, and, if applicable, the corresponding Credit Agreement), the payment of all Predefault Obligations and Reimbursement Obligations owing to the corresponding Credit Provider.

(E) Determination of Repayment Periods. With respect to each Series of Notes, the length of any individual Repayment Period determined in the related Pricing Confirmation shall not exceed the greater of three (3) consecutive calendar months or ninety (90) days and the number of Repayment Periods determined in the related Pricing Confirmation shall not exceed six (6); provided, however, that (1) the first Repayment Period of any Series of Subordinate Notes shall not occur prior to the end of the last Repayment Period of any outstanding Series of Notes of a higher priority without the consent of each Credit Provider for such outstanding Notes; and (2) if the first Repayment Period of any Series of Subordinate Notes overlaps the last Repayment Period of any outstanding Series of Notes of a higher priority, no deposits shall be made in the Payment Account of such Subordinate Notes until all required amounts shall have been deposited into the Payment Account(s) of all outstanding Series of Notes of a higher priority without the consent of each Credit Provider for such outstanding Notes. Any Authorized Officer is hereby authorized to approve the determination of the Repayment Periods and percentages of the principal and interest due with respect to each Series of Notes at maturity required to be on deposit in the related Payment Account in each Repayment Period, all as specified in the Pricing Confirmation applicable to such Series of Notes, by executing and delivering the Pricing Confirmation applicable to such Series of Notes, such execution and delivery to be conclusive evidence of approval by this Board and such Authorized Officer.

(F) Application of Moneys in Payment Accounts. On any interest payment date (if different from the Maturity Date) and on the Maturity Date of a Series of Notes, the moneys in the Payment Account attributed to such Series of Notes shall be transferred by the Trustee, to the extent necessary, to pay, in the case of an interest payment date, the interest, and in the case of the Maturity Date, the principal of and interest with respect to such Series of Notes or to reimburse the Credit Provider(s) for payments made under or pursuant to the Credit Instrument(s), subject to the payment priority provisions of Section 17 hereof and this Section 8. In the event that moneys in the Payment Account attributed to any Series of Notes are insufficient to pay the principal of

and/or interest with respect to such Series of Notes in full on an interest payment date and/or the Maturity Date, moneys in such Payment Account together with moneys in the Payment Accounts of all other outstanding Series of Notes issued by the District shall be applied in the following priority:

- (1) with respect to all Series of Senior Notes:
  - a. first, to pay interest with respect to all Series of Senior Notes pro-rata;
  - b. second, (if on the Maturity Date) to pay principal of all Series of Senior Notes pro-rata;
  - c. third, to reimburse each Credit Provider for payment, if any, of interest with respect to all Series of Senior Notes pro-rata (or on such other basis as set for in the Trust Agreement or the Indenture, as applicable);
  - d. fourth, to reimburse each Credit Provider for payment, if any, of principal with respect to all Series of Senior Notes pro-rata (or on such other basis as set for in the Trust Agreement or the Indenture, as applicable);
  - e. fifth, to pay pro-rata (or on such other basis as set for in the Trust Agreement or the Indenture, as applicable) any Reimbursement Obligations of the District and any of the District's pro rata share of Predefault Obligations owing to each Credit Provider relating to all Series of Senior Notes, as applicable;
- (2) then, with respect to all Series of Subordinate Notes (except for any Series of Subordinate Notes described in paragraph (3) below), to make the pro-rata payments corresponding to each such Series of Subordinate Notes equivalent to the payments described above in paragraphs (1)(a) through (e), in such order;
- (3) then, with respect to all other Series of Subordinate Notes that have been further subordinated to previously issued Series of Subordinate Notes in the applicable Pricing Confirmation, to make the pro-rata payments corresponding to each such Series of Subordinate Notes equivalent to the payments described above in paragraphs (1)(a) through (e), in such order; and
- (4) lastly, to pay any other Costs of Issuance not previously disbursed.

Any moneys remaining in or accruing to the Payment Account attributed to each such Series of Notes after the principal of all the Series of Notes and the interest thereon and any Predefault Obligations and Reimbursement Obligations, if applicable, and obligation, if any, to pay any rebate amounts in accordance with the provisions of the Trust Agreement or the Indenture, as applicable, have been paid, or provision for such payment has been made, if any, shall be transferred by the Trustee to the District, subject to any other disposition required by the Trust Agreement, the Indenture or the related Credit Agreement(s), as applicable.

Nothing herein shall be deemed to relieve the District from its obligation to pay its Note of any Series in full on the applicable Maturity Date(s).

(G) Investment of Moneys in Proceeds Subaccounts and Payment Accounts. Moneys in the Proceeds Subaccount attributed to each Series of Notes and the Payment Account attributed to such Series of Notes shall be invested by the Trustee pursuant to the Trust Agreement or the Indenture, as applicable, in an investment agreement or agreements and/or other Permitted Investments as described in and under the terms of the Trust Agreement or the Indenture, as applicable, and as designated in the Pricing Confirmation applicable to such Series of Notes. The type of initial investments to be applicable to the proceeds of the Series of Notes shall be determined by the District as designated in the Pricing Confirmation applicable to such Series of Notes. In the event the District designates an investment agreement or investment agreements as the investments, the District hereby appoints the bidding agent designated in the Pricing Confirmation (the "Bidding Agent") as its designee as a party authorized to solicit bids on or negotiate the terms of the investment agreement or investment agreements and hereby authorizes and directs the Trustee to invest such funds pursuant to such investment agreement or investment agreements (which (i) shall be with a provider or providers, or with a provider or providers whose obligations are guaranteed or insured by a financial entity, the senior debt or investment contracts or obligations under its investment contracts of which are rated in one of the two highest long-term rating categories by the rating agency or agencies then rating the applicable Series of Certificates or Series of Pool Bonds (each, a "Rating Agency"), or whose commercial paper rating is in the highest rating category (with regard to any modifiers) of each such Rating Agencies, or (ii) shall be fully collateralized by investments listed in subsection (1) of the definition of Permitted Investments set forth in the Trust Agreement or the Indenture, as applicable, as required by such Rating Agencies to be rated in one of the two highest rating categories, and shall be acceptable to the corresponding Credit Provider, if any, and the particulars of which pertaining to interest rate or rates and investment provider or providers will be set forth in the Pricing Confirmation applicable to such Series of Notes) and authorizes the Trustee to enter into such investment agreement or agreements on behalf of the District. The Bidding Agent, on behalf of itself and any investment broker retained by it, is authorized to accept a fee from the investment provider in an amount not in excess of 0.2% of the amount reasonably expected, as of the date of acquisition of the investment contract, to be invested under the investment contract over its term. Each Authorized Officer is hereby authorized and directed to execute and deliver such side letter or letters as are reasonably required by an investment agreement provider, acknowledging such investment and making reasonable representations and covenants with respect thereto. The District's funds in the Proceeds Subaccount attributed to each Series of Notes and the Payment Account attributed to such Series of Notes shall be accounted for separately. Any such investment by the Trustee shall be for the account and risk of the District, and the District shall not be deemed to be relieved of any of its obligations with respect to any Series of Notes, the Predefault Obligations or Reimbursement Obligations, if any, by reason of such investment of the moneys in its Proceeds Subaccount applicable to such Series of Notes or the Payment Account applicable to such Series of Notes.

Notwithstanding any other investment policy of the District heretofore or hereafter adopted, the investment policy of the District pertaining to each Series of Notes and all funds and accounts established in connection therewith shall be consistent with, and the Board hereby authorizes investment in, the Permitted Investments. Any investment policy adopted by the Board



hereafter in contravention of the foregoing shall be deemed to modify the authorization contained herein only if it shall specifically reference this Resolution and Section.

Section 9. Execution of Note. Any one of the President or Chairperson of the governing board of the District or any other member of such board shall be authorized to execute the Note by manual or facsimile signature and the Secretary or Clerk of the governing board of the District, the Superintendent of the District, the Assistant Superintendent for Business, the Assistant Superintendent for Administrative Services, the business manager, director of business or fiscal services or chief financial/business officer of the District, as the case may be, or any duly appointed assistant thereto, shall be authorized to countersign each such Note by manual or facsimile signature. Said officers of the District are hereby authorized to cause the blank spaces of each such Note to be filled in as may be appropriate pursuant to the applicable Pricing Confirmation. Said officers are hereby authorized and directed to cause the Trustee, as registrar and authenticating agent, to authenticate and accept delivery of each such Note pursuant to the terms and conditions of the corresponding Certificate Purchase Agreement or Note Purchase Agreement, as applicable, this Resolution and the Trust Agreement or Indenture, as applicable. In case any officer whose signature shall appear on any Series of Notes shall cease to be such officer before the delivery of such Series of Notes, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. Each Series of the Notes shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Trustee and showing the date of authentication. Each Series of the Notes shall not be valid or obligatory for any purpose or be entitled to any security or benefit under this Resolution unless and until such certificate of authentication shall have been duly executed by the Trustee by manual signature, and such certificate of authentication upon any such Series of Notes shall be conclusive evidence that such has been authenticated and delivered under this Resolution. The certificate of authentication on a Series of Notes shall be deemed to have been executed by the Trustee if signed by an authorized officer of the Trustee. The Notes need not bear the seal of the District, if any.

Section 10. Note Registration and Transfer. (A) As long as any Series of the Notes remains outstanding, the District shall maintain and keep, at the principal corporate trust office of the Trustee, books for the registration and transfer of each Series of the Notes. Each Series of the Notes shall initially be registered in the name of the Trustee under the Trust Agreement or Indenture, as applicable, to which such Series of the Notes is assigned. Upon surrender of a Note of a Series for transfer at the office of the Trustee with a written instrument of transfer satisfactory to the Trustee, duly executed by the registered owner or its duly authorized attorney, and upon payment of any tax, fee or other governmental charge required to be paid with respect to such transfer, the District shall execute and the Trustee shall authenticate and deliver, in the name of the designated transferee, a fully registered Note of the same Series. For every transfer of a Note of a Series, the District or the Trustee may make a charge sufficient to reimburse it for any tax, fee or other governmental charge required to be paid with respect to the transfer, which sum or sums shall be paid by the person requesting such transfer as a condition precedent to the exercise of the privilege of making such transfer.

(B) Subject to Section 6 hereof, the District and the Trustee and their respective successors may deem and treat the person in whose name a Note of a Series is registered as the absolute owner thereof for all purposes, and the District and the Trustee and their respective

successors shall not be affected by any notice to the contrary, and payment of or on account of the principal of such Note shall be made only to or upon the order of the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

(C) Any Note of a Series may, in accordance with its terms, be transferred upon the books required to be kept by the Trustee, pursuant to the provisions hereof by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Note for cancellation, accompanied by delivery of a written instrument of transfer, duly executed in form approved by the Trustee.

(D) The Trustee or the Authorized Officer of the District, acting separately or together, are authorized to sign any letter or letters of representations which may be required in connection with the delivery of any Series of Certificates or Series of Pool Bonds (in each case, to which such Series of Notes is assigned), if such Series of Certificates and Series of Pool Bonds are delivered in book-entry form.

(E) The Trustee will keep or cause to be kept, at its principal corporate trust office, sufficient books for the registration and transfer of each Note of a Series issued, which shall be open to inspection by the District during regular business hours. Upon presentation for such purpose, the Trustee shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on such books, the Notes of a Series presented as hereinbefore provided.

(F) If any Note of a Series shall become mutilated, the District, at the expense of the registered owner of such Note of a Series, shall execute, and the Trustee shall thereupon authenticate and deliver a new Note of like tenor, series and number in exchange and substitution for the Note so mutilated, but only upon surrender to the Trustee of the Note so mutilated. Every mutilated Note so surrendered to the Trustee shall be cancelled by it and delivered to, or upon the order of, the District. If any Note of a Series shall be lost, destroyed or stolen, evidence of such loss, destruction or theft may be submitted to the District and the Trustee and, if such evidence be satisfactory to them and indemnity satisfactory to them shall be given, the District, at the expense of the registered owner, shall execute, and the Trustee shall thereupon authenticate and deliver a new Note of like tenor, series and number in lieu of and in substitution for the Note so lost, destroyed or stolen (or if any such Note of a Series shall have matured (as of the latest maturity date indicated on the face thereof) or shall be about to mature (as of the latest maturity date indicated on the face thereof), instead of issuing a substitute Note, the Trustee may pay the same without surrender thereof). The Trustee may require payment of a sum not exceeding the actual cost of preparing each new Note issued pursuant to this paragraph and of the expenses which may be incurred by the District and the Trustee in such preparation. Any Note of a Series issued under these provisions in lieu of any Note of a Series alleged to be lost, destroyed or stolen shall constitute an original additional contractual obligation on the part of the District whether or not the Note of a Series so alleged to be lost, destroyed or stolen be at any time enforceable by anyone, and shall be entitled to the benefits of this Resolution with all other Notes of the same Series.

Section 11. Covenants Regarding Transfer of Funds. It is hereby covenanted and warranted by the District that it will not request the County Treasurer to make temporary transfers

of funds in the custody of the County Treasurer to meet any obligations of the District during Fiscal Year 2024-2025 pursuant to Article XVI, Section 6 of the Constitution of the State of California; provided, however, that the District may request the County Treasurer to make such temporary transfers of funds if all amounts required to be deposited into the Payment Account(s) of all outstanding Series of Notes (regardless of when due and payable) shall have been deposited into such Payment Account(s).

Section 12. Representations and Covenants.

(A) The District is a political subdivision duly organized and existing under and by virtue of the laws of the State of California and has all necessary power and authority to (i) adopt this Resolution and any supplement hereto, and enter into and perform its obligations under the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, the Trust Agreement(s), if applicable, and the Credit Agreement(s), if applicable, and (ii) issue one or more Series of Notes.

(B) (i) Upon the issuance of each Series of Notes, the District will have taken all action required to be taken by it to authorize the issuance and delivery of such Series of Notes and the performance of its obligations thereunder, and (ii) the District has full legal right, power and authority to issue and deliver such Series of Notes and to perform its obligations as provided herein and therein.

(C) The issuance of each Series of Notes, the adoption of this Resolution and the execution and delivery of the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, the Trust Agreement(s), if applicable, and the Credit Agreement(s), if applicable, and compliance with the provisions hereof and thereof will not conflict with, breach or violate any law, administrative regulation, court decree, resolution, charter, by-laws or other agreement to which the District is subject or by which it is bound.

(D) Except as may be required under blue sky or other securities law of any state or Section 3(a)(2) of the Securities Act of 1933, there is no consent, approval, authorization or other order of, or filing with, or certification by, any regulatory authority having jurisdiction over the District required for the issuance and sale of each Series of Notes or the consummation by the District of the other transactions contemplated by this Resolution except those the District shall obtain or perform prior to or upon the issuance of each Series of Notes.

(E) The District has (or will have prior to the issuance of the first Series of Notes) duly, regularly and properly adopted a budget for Fiscal Year 2024-2025 setting forth expected revenues and expenditures and has (or will have prior to the issuance of the first Series of Notes) complied with all statutory and regulatory requirements with respect to the adoption of such budget. The District hereby covenants that it will (i) duly, regularly and properly prepare and adopt its revised or final budget for Fiscal Year 2024-2025, (ii) provide to the Trustee, the Credit Provider(s), if any, the Underwriter and the Financial Advisor, promptly upon adoption, copies of such revised or final budget and of any subsequent revisions, modifications or amendments thereto and (iii) comply with all applicable law pertaining to its budget.

(F) The County has experienced an *ad valorem* property tax collection rate of not less than eighty-five percent (85%) of the average aggregate amount of *ad valorem* property taxes levied within the District in each of the five fiscal years from Fiscal Year 2018-2019 through Fiscal Year 2022-2023, and the District, as of the date of adoption of this Resolution and on the date of issuance of each Series of Notes, reasonably expects the County to have collected and to collect at least eighty-five percent (85%) of such amount for Fiscal Years 2023-2024 and 2024-2025, respectively.

(G) The District (i) is not currently in default on any debt obligation, (ii) to the best knowledge of the District, has never defaulted on any debt obligation, and (iii) has never filed a petition in bankruptcy.

(H) The District's most recent audited financial statements present fairly the financial condition of the District as of the date thereof and the results of operation for the period covered thereby. Except as has been disclosed to the Underwriter and the Credit Provider(s), if any, there has been no change in the financial condition of the District since the date of such audited financial statements that will in the reasonable opinion of the District materially impair its ability to perform its obligations under this Resolution and each Series of Notes. The District agrees to furnish to the Underwriter, the Financial Advisor, the Trustee and the Credit Provider(s), if any, promptly, from time to time, such information regarding the operations, financial condition and property of the District as such party may reasonably request.

(I) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, arbitrator, governmental or other board, body or official, pending or, to the best knowledge of the District, threatened against or affecting the District questioning the validity of any proceeding taken or to be taken by the District in connection with each Series of Notes, the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, the Trust Agreement or the Indenture, as applicable, the Credit Agreement(s), if any, or this Resolution, or seeking to prohibit, restrain or enjoin the execution, delivery or performance by the District of any of the foregoing, or wherein an unfavorable decision, ruling or finding would have a materially adverse effect on the District's financial condition or results of operations or on the ability of the District to conduct its activities as presently conducted or as proposed or contemplated to be conducted, or would materially adversely affect the validity or enforceability of, or the authority or ability of the District to perform its obligations under, each Series of Notes, the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, the Trust Agreement or the Indenture, as applicable, the Credit Agreement(s), if any, or this Resolution.

(J) The District will not directly or indirectly amend, supplement, repeal, or waive any portion of this Resolution (i) without the consents of the Credit Provider(s), if any, or (ii) in any way that would materially adversely affect the interests of any holder or owner of any Series of the Notes, Certificates or Pool Bonds, as applicable, issued in connection with any Series of the Notes; provided, however that, if the Program is implemented, the District may adopt one or more Supplemental Resolutions without any such consents in order to increase the Maximum Amount of Borrowing in connection with the issuance of one or more Series of Additional Notes as provided in Section 2(B)(4) hereof.

(K) Upon issuance of a Series of Notes, such Series of Notes, this Resolution and the corresponding Credit Agreement will constitute legal, valid and binding agreements of the District, enforceable in accordance with their respective terms, except as such enforceability may be limited by bankruptcy or other laws affecting creditors' rights generally, the application of equitable principles if equitable remedies are sought, the exercise of judicial discretion in appropriate cases and the limitations on legal remedies against school districts, community college districts and county boards of education, as applicable, in the State of California.

(L) It is hereby covenanted and warranted by the District that all representations and recitals contained in this Resolution are true and correct, and that the District and its appropriate officials have duly taken, or will take, all proceedings necessary to be taken by them, if any, for the levy, receipt, collection and enforcement of the Pledged Revenues in accordance with law for carrying out the provisions of this Resolution and each Series of Notes.

(M) The District shall not incur any indebtedness that is not issued in connection with the Program under this Resolution and that is secured by a pledge of, lien on, or security interest in any of its Unrestricted Revenues unless such pledge, lien or security interest is subordinate in all respects to the pledge of, lien on, and security interest in Unrestricted Revenues hereunder.

(N) So long as any Credit Provider is not in default under the corresponding Credit Instrument, the District hereby agrees to pay its pro rata share of all Predefault Obligations and all Reimbursement Obligations attributable to the District in accordance with provisions of the applicable Credit Agreement, if any, and/or the Trust Agreement or Indenture, as applicable. Prior to the Maturity Date of a Series of Notes, moneys in the District's Payment Account attributed to such Series of Notes shall not be used to make such payments. The District shall pay such amounts promptly upon receipt of notice from the Credit Provider that such amounts are due to it by instructing the Trustee to pay such amounts to the Credit Provider on the District's behalf by remitting to the Credit Provider moneys held by the Trustee for the District and then available for such purpose under the Trust Agreement or the Indenture, as applicable. If such moneys held by the Trustee are insufficient to pay the District's pro rata share of such Predefault Obligations and all Reimbursement Obligations attributable to the District (if any), the District shall pay the amount of the deficiency to the Trustee for remittance to the Credit Provider.

(O) So long as any Series of Certificates or Pool Bonds executed or issued in connection with a Series of Notes are Outstanding, or any Predefault Obligation or Reimbursement Obligation is outstanding, the District will not create or suffer to be created any pledge of or lien on or security interest in such Series of Notes other than the pledge, lien, and security interest of the Trust Agreement or the Indenture, as applicable.

(P) As of the date of adoption of this Resolution, based on the most recent report prepared by the Superintendent of Public Instruction of the State of California, the District does not have a negative certification (or except as disclosed in writing to the Underwriter and the Credit Provider(s), if any, a qualified certification) applicable to the fiscal year ending June 30, 2024 (the "Fiscal Year 2023-2024") within the meaning of Section 42133 of the California Education Code. The District covenants that it will immediately deliver a written notice to the Authority, the Underwriter, the Financial Advisor, the Credit Provider(s), if any, and Bond Counsel if it (or, in the case of County Boards of Education, the County Superintendent of Schools) files with the

County Superintendent of Schools, the County Board of Education or the State Superintendent of Public Instruction or receives from the County Superintendent of Schools or the State Superintendent of Public Instruction a qualified or negative certification applicable to Fiscal Year 2023-2024 or Fiscal Year 2024-2025 prior to the respective Closing Date referenced in each Pricing Confirmation or the Maturity Date of each Series of Notes.

(Q) The District will maintain a positive general fund balance in Fiscal Year 2024-2025.

(R) The District will maintain an investment policy consistent with the policy set forth in Section 8(G) hereof.

(S) The District covenants that it will immediately deliver a written notice to the Authority, the Financial Advisor, the Underwriter, the Credit Provider(s), if any, and Bond Counsel upon the occurrence of any event which constitutes an Event of Default hereunder or would constitute an Event of Default but for the requirement that notice be given, or time elapse, or both.

Section 13. Tax Covenants. (A) The District will not take any action or fail to take any action if such action or failure to take such action would adversely affect the exclusion from gross income of the interest payable on each Tax-Exempt Series of Notes (or on any Tax-Exempt Series of Pool Bonds related thereto) under Section 103 of the Code. Without limiting the generality of the foregoing, the District will not make any use of the proceeds of any Tax-Exempt Series of the Notes or any other funds of the District which would cause any Tax-Exempt Series of the Notes (or on any Tax-Exempt Series of Pool Bonds related thereto) to be an “arbitrage bond” within the meaning of Section 148 of the Code, a “private activity bond” within the meaning of Section 141(a) of the Code, or an obligation the interest on which is subject to federal income taxation because it is “federally guaranteed” as provided in Section 149(b) of the Code. The District, with respect to the proceeds of each Tax-Exempt Series of the Notes (or on any Tax-Exempt Series of Pool Bonds related thereto), will comply with all requirements of such sections of the Code and all regulations of the United States Department of the Treasury issued or applicable thereunder to the extent that such requirements are, at the time, applicable and in effect.

(B) In the event the District is deemed a Safe Harbor Issuer (as defined in Section 7) with respect to a Tax-Exempt Series of Notes (or any Tax-Exempt Series of Pool Bonds related thereto), this subsection (B) shall apply. The District covenants that it shall make all calculations in a reasonable and prudent fashion relating to any rebate of excess investment earnings on the proceeds of each such Tax-Exempt Series of Notes (or such Tax-Exempt Series of Pool Bonds related thereto) due to the United States Treasury, shall segregate and set aside from lawfully available sources the amount such calculations may indicate may be required to be paid to the United States Treasury, and shall otherwise at all times do and perform all acts and things necessary and within its power and authority, including complying with the instructions of Orrick, Herrington & Sutcliffe LLP, Bond Counsel referred to in Section 7 hereof to assure compliance with the Rebate Requirements. If the balance in the Proceeds Subaccount attributed to cash flow borrowing and treated for federal tax purposes as proceeds of the Tax-Exempt Series of Notes (or any Tax-Exempt Series of Pool Bonds related thereto) is not low enough to qualify amounts in the Proceeds Subaccount attributed to cash flow borrowing for an exception to the Rebate

Requirements on at least one date within the six-month period following the date of issuance of the Tax-Exempt Series of Notes (or Tax-Exempt Series of Pool Bonds related thereto) (calculated in accordance with Section 7), the District will reasonably and prudently calculate the amount, if any, of investment profits which must be rebated to the United States and will immediately set aside, from revenues attributable to the Fiscal Year 2024-2025 or, to the extent not available from such revenues, from any other moneys lawfully available, the amount of any such rebate in the Rebate Fund referred to in this Section 13(B). In addition, in such event, the District shall establish and maintain with the Trustee a fund (with separate subaccounts therein for each such Tax-Exempt Series of Notes (or such Tax-Exempt Series of Pool Bonds related thereto) if more than one series is issued) separate from any other fund established and maintained hereunder and under the Indenture or Trust Agreement, as applicable, designated as the “2024-2025 Tax and Revenue Anticipation Note Rebate Fund” or such other name as the Trust Agreement or the Indenture, as applicable, may designate. There shall be deposited in such Rebate Fund such amounts as are required to be deposited therein in accordance with the written instructions from Bond Counsel pursuant to Section 7 hereof.

(C) Notwithstanding any other provision of this Resolution to the contrary, upon the District’s failure to observe, or refusal to comply with, the covenants contained in this Section 13, no one other than the holders or former holders of each Tax-Exempt Series of Notes (or any Tax-Exempt Series of Pool Bonds related thereto), the Certificate or the Bond owners, as applicable, the Credit Provider(s), if any, or the Trustee on their behalf shall be entitled to exercise any right or remedy under this Resolution on the basis of the District’s failure to observe, or refusal to comply with, such covenants.

(D) The covenants contained in this Section 13 shall survive the payment of all Series of the Notes.

#### Section 14. Events of Default and Remedies.

If any of the following events occurs, it is hereby defined as and declared to be and to constitute an “Event of Default”:

(A) Failure by the District to make or cause to be made the deposits to any Payment Account required to be made hereunder on or before the fifteenth (15th) day after the date on which such deposit is due and payable, or failure by the District to make or cause to be made any other payment required to be paid hereunder on or before the date on which such payment is due and payable;

(B) Failure by the District to observe and perform any covenant, condition or agreement on its part to be observed or performed under this Resolution, for a period of fifteen (15) days after written notice, specifying such failure and requesting that it be remedied, is given to the District by the Trustee or any Credit Provider, unless the Trustee and such Credit Provider shall all agree in writing to an extension of such time prior to its expiration;

(C) Any warranty, representation or other statement by or on behalf of the District contained in this Resolution or the Certificate Purchase Agreement(s) or the Note

Purchase Agreement(s), as applicable (including the Pricing Confirmation(s)), or the Credit Agreement(s) or in any requisition delivered by the District or in any instrument furnished in compliance with or in reference to this Resolution or the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, or the Credit Agreement(s) or in connection with any Series of the Notes, is false or misleading in any material respect;

(D) Any event of default constituting a payment default occurs in connection with any other bonds, notes or other outstanding debt of the District;

(E) A petition is filed against the District under any bankruptcy, reorganization, arrangement, insolvency, readjustment of debt, dissolution or liquidation law of any jurisdiction, whether now or hereafter in effect and is not dismissed within 30 days after such filing, but the Trustee shall have the right to intervene in the proceedings prior to the expiration of such 30 days to protect its and the Certificate or the Bond owners' (or Noteholders') interests;

(F) The District files a petition in voluntary bankruptcy or seeking relief under any provision of any bankruptcy, reorganization, arrangement, insolvency, readjustment of debt, dissolution or liquidation law of any jurisdiction, whether now or hereafter in effect, or consents to the filing of any petition against it under such law; and

(G) The District admits insolvency or bankruptcy or is generally not paying its debts as such debts become due, or becomes insolvent or bankrupt or makes an assignment for the benefit of creditors, or a custodian (including without limitation a receiver, liquidator or trustee) of the District or any of its property is appointed by court order or appointed by the State Superintendent of Public Instruction or takes possession thereof and such order remains in effect or such possession continues for more than 30 days, but the Trustee shall have the right to intervene in the proceedings prior to the expiration of such 30 days to protect its and the Certificate or the Bond owners' or Noteholders' interests.

Whenever any Event of Default referred to in this Section 14 shall have happened and be continuing, subject to the provisions of Section 17 hereof, the Trustee shall, in addition to any other remedies provided herein or by law or under the Trust Agreement or the Indenture, as applicable, have the right, at its option without any further demand or notice, to take one or any combination of the following remedial steps:

(1) Without declaring any Series of Notes to be immediately due and payable, require the District to pay to the Trustee, for deposit into the applicable Payment Account(s) of the District under the Trust Agreement or the Indenture, as applicable, an amount equal to all of the principal of all Series of Notes and interest thereon to the respective final maturity(ies) of such Series of Notes, plus all other amounts due hereunder, and upon notice to the District the same shall become immediately due and payable by the District without further notice or demand; and

(2) Take whatever other action at law or in equity (except for acceleration of payment on any Series of Notes) which may appear necessary or desirable to collect the



amounts then due and thereafter to become due hereunder or to enforce any other of its rights hereunder.

Notwithstanding the foregoing, and subject to the provisions of Section 17 hereof and to the terms of the Trust Agreement or the Indenture, as applicable, concerning exercise of remedies which shall control if inconsistent with the following, if any Series of Notes is enhanced in whole or in part by a Credit Instrument or if a Credit Provider is subrogated to rights under any Series of Notes, as long as each such Credit Provider has not failed to comply with its payment obligations under the corresponding Credit Instrument, each such Credit Provider shall have the right to direct the remedies upon any Event of Default hereunder, and as applicable, prior consent shall be required to any remedial action proposed to be taken by the Trustee hereunder, except that nothing contained herein shall affect or impair the right of action of any owner of a Certificate to institute suit directly against the District to enforce payment of the obligations evidenced and represented by such owner's Certificate.

If any Credit Provider is not reimbursed on any interest payment date applicable to the corresponding Series of Notes for the drawing, payment or claim, as applicable, used to pay principal of and interest on such Series of Notes due to a default in payment on such Series of Notes by the District, as provided in the Trust Agreement or in the Indenture, as applicable, or if any principal of or interest on such Series of Notes remains unpaid after the Maturity Date of such Series of Notes, such Series of Notes shall be a Defaulted Note, the unpaid portion thereof or the portion (including the interest component, if applicable) to which a Credit Instrument applies for which reimbursement on a draw, payment or claim has not been made shall be deemed outstanding and shall bear interest at the Default Rate until the District's obligation on the Defaulted Note is paid in full or payment is duly provided for, all subject to Section 8 hereof.

Section 15. Trustee. The Trustee is hereby appointed as paying agent, registrar and authenticating agent for any and all Series of Notes. The District hereby directs and authorizes the payment by the Trustee of the interest on and principal of any and all Series of Notes when such become due and payable from the corresponding Payment Account held by the Trustee in the name of the District in the manner set forth herein. The District hereby covenants to deposit funds in each such Payment Account at the times and in the amounts specified herein to provide sufficient moneys to pay the principal of and interest on any and all Series of Notes on the day or days on which each such Series matures. Payment of any and all Series of Notes shall be in accordance with the terms of the applicable Series of Notes and this Resolution and any applicable Supplemental Resolution.

The District hereby agrees to maintain the Trustee under the Trust Agreement or the Indenture, as applicable, as paying agent, registrar and authenticating agent of any and all Series of Notes.

The District further agrees to indemnify, to the extent permitted by law and without making any representation as to the enforceability of this covenant, and save the Trustee, its directors, officers, employees and agents harmless against any liabilities which it may incur in the exercise and performance of its powers and duties under the Trust Agreement or the Indenture, as applicable, including but not limited to costs and expenses incurred in defending against any claim or liability, which are not due to its negligence or default.

Section 16. Sale of Notes. If the Certificate Structure is implemented, each Series of Notes as evidenced and represented by the applicable Series of Certificates shall be sold to the Underwriter, in accordance with the terms of the Certificate Purchase Agreement applicable to such Series of Notes, in each case as hereinbefore approved. If the Bond Pool Structure is implemented, each Series of Notes shall be sold to the Authority in accordance with the terms of the Note Purchase Agreement applicable to such Series of Notes, in each case as hereinbefore approved.

Section 17. Subordination. (a) Anything in this Resolution to the contrary notwithstanding, the indebtedness evidenced by each Series of Subordinate Notes shall be subordinated and junior in right of payment, to the extent and in the manner hereinafter set forth, to all principal of, premium, if any, and interest on each Series of Senior Notes and any refinancings, refundings, deferrals, renewals, modifications or extensions thereof.

In the event of (1) any insolvency, bankruptcy, receivership, liquidation, reorganization, readjustment, composition or other similar proceeding relating to the District or its property, (2) any proceeding for the liquidation, dissolution or other winding-up of the District, voluntary or involuntary, and whether or not involving insolvency or bankruptcy proceedings, (3) any assignment for the benefit of creditors, or (4) any distribution, division, marshalling or application of any of the properties or assets of the District or the proceeds thereof to creditors, voluntary or involuntary, and whether or not involving legal proceedings, then and in any such event, payment shall be made to the parties and in the priority set forth in Section 8(F) hereof, and each party of a higher priority shall first be paid in full before any payment or distribution of any character, whether in cash, securities or other property shall be made in respect of any party of a lower priority.

The subordination provisions of this Section have been entered into for the benefit of the holders of the Series of Senior Notes and any Credit Provider(s) that issues a Credit Instrument with respect to such Series of Senior Notes and, notwithstanding any provision of this Resolution, may not be supplemented, amended or otherwise modified without the written consent of all such holders and Credit Provider(s).

Notwithstanding any other provision of this Resolution, the terms of this Section shall continue to be effective or be reinstated, as the case may be, if at any time any payment of any Series of Senior Notes is rescinded, annulled or must otherwise be returned by any holder of Series of Senior Notes or such holder's representative, upon the insolvency, bankruptcy or reorganization of the District or otherwise, all as though such payment has not been made.

In no event may any holder of all or any part of the Series of Subordinate Notes, or the corresponding Credit Provider(s), exercise any right or remedy available to it on account of any Event of Default on the Series of Subordinate Notes, (1) at any time at which payments with respect thereto may not be made by the District on account of the terms of this Section, or (2) prior to the expiration of forty-five (45) days after the holders of the Series of Subordinate Notes, or the corresponding Credit Provider(s), shall have given notice to the District and to the holders of the Series of Senior Notes and the corresponding Credit Provider(s), of their intention to take such action.

The terms of this Section, the subordination effected hereby and the rights of the holders of the Series of Senior Notes shall not be affected by (a) any amendment of or addition or supplement to any Series of Senior Notes or any instrument or agreement relating thereto, including without limitation, this Resolution, (b) any exercise or non-exercise of any right, power or remedy under or in respect of any Series of Senior Notes or any instrument or agreement relating thereto, or (c) any waiver, consent, release, indulgence, extension, renewal, modification, delay or other action, inaction or omission, in respect of any Series of Senior Notes or any instrument or agreement relating thereto or any security therefor or guaranty thereof, whether or not any holder of any Series of Subordinate Notes shall have had notice or knowledge of any of the foregoing.

In the event that a Series of Additional Subordinate Notes is further subordinated in the applicable Pricing Confirmation, at the time of issuance thereof, to all previously issued Series of Subordinate Notes of the District, the provisions of this Section 17 relating to Series of Senior Notes shall be applicable to such previously issued Series of Subordinate Notes and the provisions of this Section 17 relating to Series of Subordinate Notes shall be applicable to such Series of Additional Subordinate Notes.

Section 18. Continuing Disclosure Undertaking. The provisions of this Section 18 shall be applicable only if the Certificate Structure is implemented; provided, however, in the event the Bond Pool Structure is implemented, the District covenants to report to the Authority and the Trustee the occurrences of the events described in paragraphs (A)(1)j and (A)(2)h, below, within five business days of such occurrence.

(A) The District covenants, for the sole benefit of the owners of each Series of Certificates which evidence and represent the applicable Series of Notes (and, to the extent specified in this Section 18, the beneficial owners thereof), that the District shall:

- (1) Provide in a timely manner not later than ten business days after the occurrence of the event, through the Trustee acting as dissemination agent (the “Dissemination Agent”), to the Municipal Securities Rulemaking Board, notice of any of the following events with respect to an outstanding Series of Notes of the District:
  - a. Principal and interest payment delinquencies on such Series of Notes and the related Series of Certificates;
  - b. Unscheduled draws on debt service reserves reflecting financial difficulties;
  - c. Unscheduled draws on credit enhancements reflecting financial difficulties;
  - d. Substitution of credit or liquidity providers, or their failure to perform;
  - e. Adverse tax opinions or issuance by the Internal Revenue Service of proposed or final determination of taxability or of a Notice of Proposed Issue (IRS Form 5701 TEB);
  - f. Tender offers;
  - g. Defeasances;

- h. Rating changes;
- i. Bankruptcy, insolvency, receivership or similar event of the obligated person; or

For the purposes of the event identified in subsection i., the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for the District in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the District, or if such jurisdiction has been assumed by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the District.

- j. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the District, any of which reflect financial difficulties.

(2) Provide in a timely manner not later than ten business days after the occurrence of the event, through the Dissemination Agent, to the Municipal Securities Rulemaking Board, notice of any of the following events with respect to an outstanding Series of Notes of the District, if material:

- a. Unless described in subsection (A)(1)e., other material notices or determinations by the Internal Revenue Service with respect to the tax status of such Series of Notes and the related Series of Certificates or other material events affecting the tax status of such Series of Notes and the related Series of Certificates;
- b. Modifications to rights of owners and beneficial owners of the Series of Certificates which evidence and represent such Series of Notes;
- c. Optional, contingent or unscheduled bond calls;
- d. Release, substitution or sale of property securing repayment of such Series of Notes;
- e. Non-payment related defaults;
- f. The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms;

- g. Appointment of a successor or additional Trustee or the change of name of a Trustee; or
- h. Incurrence of a financial obligation of the District, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the District, any of which affect security holders.

For the purposes of the events listed as (1)j. and (2)h., the term “financial obligation” means a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term financial obligation shall not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board consistent with the Rule.

Whenever the District obtains knowledge of the occurrence of an event described in subsection (A)(2) of this Section, the District shall determine if such event would be material under applicable federal securities laws. The Authority and the Dissemination Agent shall have no responsibility for such determination and shall be entitled to conclusively rely upon the District’s determination.

If the District learns of the occurrence of an event described in subsection (A)(1) of this Section, or determines that the occurrence of an event described in subsection (A)(2) of this Section would be material under applicable federal securities laws, the District shall within ten business days of occurrence, through the Dissemination Agent, file a notice of such occurrence with the Municipal Securities Rulemaking Board. The District shall promptly provide the Authority and the Dissemination Agent with a notice of such occurrence which the Dissemination Agent agrees to file with the Municipal Securities Rulemaking Board.

All documents provided to the Municipal Securities Rulemaking Board shall be provided in an electronic format, as prescribed by the Municipal Securities Rulemaking Board, and shall be accompanied by identifying information, as prescribed by the Municipal Securities Rulemaking Board.

(B) In the event of a failure of the District to comply with any provision of this Section, any owner or beneficial owner of the related Series of Certificates may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Section. A default under this Section shall not be deemed an Event of Default under Section 14 hereof, and the sole remedy under this Section in the event of any failure of the District to comply with this Section shall be an action to compel performance.

(C) For the purposes of this Section, a “beneficial owner” shall mean any person which has the power, directly or indirectly, to make investment decisions concerning ownership of any Certificates of the Series which evidences and represents such Series of Notes (including persons

holding Certificates through nominees, depositories or other intermediaries and any Credit Provider as a subrogee).

(D) The District's obligations under this Section shall terminate upon the legal defeasance, prior redemption or payment in full of its Note. If such termination occurs prior to the final maturity of the related Series of Certificates, the District shall give notice of such termination in the same manner as for a listed event under subsection (A)(1) of this Section.

(E) The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to this Section. In no event shall the Dissemination Agent be responsible for preparing any notice or report or for filing any notice or report which it has not received in a timely manner and in a format suitable for reporting. Nothing in this Section shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Section or any other means of communication, or including any other notice of occurrence of a listed event under subsection (A)(1) or (A)(2) of this Section (each, a "Listed Event"), in addition to that which is required by this Section. If the District chooses to include any information in any notice of occurrence of a Listed Event in addition to that which is specifically required by this Section, the District shall have no obligation under this Section to update such information or include it in any future notice of occurrence of a Listed Event.

(F) Notwithstanding any other provision of this Resolution, the District with the consent of the Dissemination Agent and notice to the Authority may amend this Section, and any provision of this Section may be waived, provided that the following conditions are satisfied:

(1) If the amendment or waiver relates to the provisions of subsection (A) of this Section, it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the applicable Series of Notes and the related Series of Certificates, or the type of business conducted;

(2) The undertaking, as amended or taking into account such waiver, would in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the applicable Series of Notes and the related Series of Certificates, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(3) The amendment or waiver does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the owners or beneficial owners of the related Certificates. In the event of any amendment or waiver of a provision of this Section, notice of such change shall be given in the same manner as for an event listed under subsection (A)(1) of this Section, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver; provided, however, the District shall be responsible for preparing such narrative explanation.

(G) The Dissemination Agent shall have only such duties as are specifically set forth in this Section. The Dissemination Agent shall not be liable for the exercise of any of its rights

hereunder or for the performance of any of its obligations hereunder or for anything whatsoever hereunder, except only for its own willful misconduct or gross negligence. Absent gross negligence or willful misconduct, the Dissemination Agent shall not be liable for an error of judgment. No provision hereof shall require the Dissemination Agent to expend or risk its own funds or otherwise incur any financial or other liability or risk in the performance of any of its obligations hereunder, or in the exercise of any of its rights hereunder, if such funds or adequate indemnity against such risk or liability is not reasonably assured to it. The District hereby agrees to compensate the Dissemination Agent for its reasonable fees in connection with its services hereunder, but only from the District's share of the costs of issuance deposited in the Costs of Issuance Fund held and invested by the Trustee under the Trust Agreement.

(H) This section shall inure solely to the benefit of the District, the Dissemination Agent, the Underwriter, any Credit Provider and owners and beneficial owners from time to time of the Certificates, and shall create no rights in any other person or entity.

Section 19. Approval of Actions. The aforementioned officers of the District are hereby authorized and directed to execute each Series of Notes and to cause the Trustee to authenticate and accept delivery of each Series of Notes pursuant to the terms and conditions of the applicable Certificate Purchase Agreement and Trust Agreement or the applicable Note Purchase Agreement and the Indenture, as applicable. All actions heretofore taken by the officers and agents of the District or this Board with respect to the sale and issuance of the Notes and participation in the Program are hereby approved, confirmed and ratified and the officers and agents of the District are hereby authorized and directed, for and in the name and on behalf of the District, to do any and all things and take any and all actions and execute any and all certificates, requisitions, agreements, notices, consents, and other documents, including tax certificates, letters of representations to the securities depository, investment contracts (or side letters or agreements thereto), other or additional municipal insurance policies or credit enhancements or credit agreements (including mutual insurance agreements) or insurance commitment letters, if any, and closing certificates, which they, or any of them, may deem necessary or advisable in order to consummate the lawful issuance and delivery of each Series of Notes, execution or issuance and delivery of the corresponding Series of Certificates or Series of Pool Bonds, as applicable, and investment of the proceeds thereof, in accordance with, and related transactions contemplated by, this Resolution. The officers of the District referred to above in Section 4 hereof are hereby designated as "Authorized District Representatives" under the Trust Agreement or the Indenture, as applicable.

In the event that any Series of Notes or a portion thereof is enhanced by a Credit Instrument, the Authorized Officer is hereby authorized and directed to provide the applicable Credit Provider with any and all information relating to the District as such Credit Provider may reasonably request.

Section 20. Proceedings Constitute Contract. The provisions of each Series of Notes and of this Resolution shall constitute a contract between the District and the registered owner of such Series of Notes, the registered owners of the Series of Certificates or Bonds to which such Series of Notes is assigned, and the corresponding Credit Provider(s), if any, and such provisions shall be enforceable by mandamus or any other appropriate suit, action or proceeding at law or in equity in any court of competent jurisdiction, and shall be irrevocable.

Section 21. Limited Liability. Notwithstanding anything to the contrary contained herein or in any Series of Notes or in any other document mentioned herein or related to any Series of Notes or to any Series of Certificates or Series of Pool Bonds to which such Series of Notes may be assigned, the District shall not have any liability hereunder or by reason hereof or in connection with the transactions contemplated hereby except to the extent payable from moneys available therefor as set forth in Section 8 hereof, and the County is not liable for payment of any Note or any other obligation of the District hereunder.

Section 22. Severability. In the event any provision of this Resolution shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

Section 23. Electronic Signatures; DocuSign. The Board hereby approves the execution and delivery of all agreements, documents, certificates and instruments referred to herein with electronic signatures as may be permitted under the California Uniform Electronic Transactions Act and digital signatures as may be permitted under Section 16.5 of the California Government Code using DocuSign.



EXHIBIT A  
FORM OF NOTE

R-1

\$ \_\_\_\_\_

\_\_\_\_\_ DISTRICT/ \_\_\_\_\_ BOARD OF EDUCATION  
COUNTY OF \_\_\_\_\_, CALIFORNIA  
2024-2025 [SUBORDINATE]\* TAX AND REVENUE ANTICIPATION NOTE, SERIES \_\_\_

Date of  
Original Issue

REGISTERED OWNER: U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, AS TRUSTEE

SERIES PRINCIPAL AMOUNT: \_\_\_\_\_ DOLLARS

Interest Rate		Maturity Date		
____%		____, 20__		
First Repayment Period	Second Repayment Period	Third Repayment Period	Fourth Repayment Period	Fifth Repayment Period
____% of the total of [principal] [interest] [principal and interest] due at maturity	____% of the total of [principal] [interest] [principal and interest] due at maturity	____% of the total of [principal] [interest] [principal and interest] due at maturity	____% of the total of [principal] [interest] [principal and interest] due at maturity	100% of the total of principal and interest due at maturity**

FOR VALUE RECEIVED, the District/Board of Education designated above (the “District”), located in the County designated above (the “County”), acknowledges itself indebted to and promises to pay on the maturity date specified above to the registered owner identified above, or registered assigns, the principal amount specified above, together with interest thereon from the date hereof until the principal amount shall have been paid, payable [on \_\_\_\_\_ 1, 20\_\_ and] on the maturity date specified above in lawful money of the United States of America, at the rate of interest specified above (the “Note Rate”). Principal of and interest on this Note are payable in such coin or currency of the United States as at the time of payment is legal tender for payment of private and public debts, such principal and interest to be paid upon surrender hereof at the principal corporate trust office of U.S. Bank Trust Company, National Association in Los Angeles, California, or its successor in trust (the “Trustee”). Interest shall be calculated on the basis of a 360-day year, consisting of twelve 30-day months, in like lawful money from the date hereof until the maturity date specified above and, if funds are not provided for payment at the maturity, thereafter on the basis of a 360-day year for actual days elapsed until payment in full of said principal sum. Both the principal of and interest on this Note shall be payable only to the registered owner hereof upon surrender of this Note as the same shall fall due; provided, however, no interest shall be payable for any period after maturity during which the holder hereof fails to properly present this Note for payment. If the District fails to pay interest on this Note on any interest payment date or to pay the principal of or interest on this Note on the maturity date or the

\* To bear this designation if this Note is a Series of Subordinate Notes.

\*\* Length and number of Repayment Periods and percentages and amount of principal of Note shall be determined in Pricing Confirmation (as defined in the Resolution).

[Credit Provider(s)] (as defined in the Resolution hereinafter described), if any, is not reimbursed in full for the amount drawn on or paid pursuant to the [Credit Instrument(s)] (as defined in the Resolution) to pay all or a portion of the principal of and interest on this Note on the date of such payment, this Note shall become a Defaulted Note (as defined and with the consequences set forth in the Resolution).

It is hereby certified, recited and declared that this Note (the “Note”) represents an authorized issue of the Note in the aggregate principal amount authorized, executed and delivered pursuant to and by authority of a resolution of the governing board of the District duly passed and adopted heretofore, under and by authority of Article 7.6 (commencing with Section 53850) of Chapter 4, Part 1, Division 2, Title 5 of the California Government Code (the “Resolution”), to all of the provisions and limitations of which the owner of this Note, by acceptance hereof, assents and agrees. Pursuant to and as more particularly provided in the Resolution, additional notes may be issued by the District secured by a pledge, lien, and security interest on a parity with the pledge, lien, and security interest securing this Note.

The term “Unrestricted Revenues” means the taxes, income, revenue, cash receipts and other moneys provided for Fiscal Year 2024-2025 which will be received by or will accrue to the District during such fiscal year for the general fund [and capital fund and/or special revenue fund] of the District and which are lawfully available for the payment of current expenses and other obligations of the District. As security for the payment of the principal of and interest on the Note, the District has pledged to the registered owners of this Note (and any other notes issued by the District under the Resolution and secured by a pledge, lien, and security interest on a parity with the pledge, lien, and security interest securing this Note), and granted to the registered owners of this Note (and any other notes issued by the District under the Resolution and secured by a pledge, lien, and security interest on a parity with the pledge, lien, and security interest securing this Note) a lien on and security interest on all of its right, title, and interest, whether now owned or hereafter acquired, in, to, and under the first Unrestricted Revenues of the District received in the Repayment Periods set forth on the face hereof in an amount equal to the corresponding percentages of principal of, and [in the final Repayment Period,] interest due on, the Note at maturity set forth on the face hereof (such amounts being hereinafter called the “Pledged Revenues”). As provided in Section 53856 of the California Government Code, subject to the payment priority provisions contained in the Resolution, the Note and the interest thereon shall be a first lien and charge against, and shall be payable from the first moneys received by the District from, the Pledged Revenues. As provided in Section 53857 of the California Government Code, notwithstanding the provisions of Section 53856 of the California Government Code and the foregoing, the Note shall be a general obligation of the District and, in the event that on [the tenth business day of each such Repayment Period], the District has not received sufficient Unrestricted Revenues to permit the deposit into the payment account established for the Note of the full amount of Pledged Revenues to be deposited therein from said Unrestricted Revenues in such Repayment Period as provided in the Resolution, then the amount of any deficiency shall be satisfied and made up from any other moneys of the District lawfully available for the payment of the principal of the Note and the interest thereon, as and when such other moneys are received or are otherwise legally available, as set forth in the Resolution and subject to the payment priority provisions contained therein. The full faith and credit of the District is not pledged to the payment of the principal of or interest on this Note. The County is not liable for payment of this Note.

This Note is transferable, as provided by the Resolution, only upon the books of the District kept at the office of the Trustee, by the registered owner hereof in person or by its duly authorized attorney, upon surrender of this Note for transfer at the office of the Trustee, duly endorsed or accompanied by a written instrument of transfer in form satisfactory to the Trustee duly executed by the registered owner hereof or its duly authorized attorney, and upon payment of any tax, fee or other governmental charge required to be paid with respect to such transfer, a fully registered Note will be issued to the designated transferee or transferees.

The District and the Trustee may deem and treat the registered owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes, and the District and the Trustee shall not be affected by any notice to the contrary.

This Note shall not be valid or become obligatory for any purpose until the Certificate of Authentication and Registration hereon shall have been signed by the Trustee.

It is hereby certified that all of the conditions, things and acts required to exist, to have happened and to have been performed precedent to and in the issuance of this Note do exist, have happened and have been performed in due time, form and manner as required by the Constitution and statutes of the State of California and that the amount of this Note, together with all other indebtedness of the District, does not exceed any limit prescribed by the Constitution or statutes of the State of California.

IN WITNESS WHEREOF, the governing board of the District has caused this Note to be executed by the manual or facsimile signature of a duly authorized officer of the District and countersigned by the manual or facsimile signature of its duly authorized officer as of the date of authentication set forth below.

RESOLUTION CERTIFICATE

I, Linda Adamson, Secretary of the Governing Board of Pacific Grove Unified School District, hereby certify as follows:

The foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Governing Board of the Pacific Grove Unified School District held at the regular meeting place thereof or conducted by teleconference on the \_\_ day of \_\_\_\_\_, 2024, and entered in the minutes thereof, of which meeting all of the members of the Governing Board had due notice and at which a quorum thereof was acknowledged, and that at said meeting the resolution was adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

An agenda of said meeting was posted at least 72 hours before said meeting at 435 Hillcrest Avenue, Pacific Grove, California, a location freely accessible to members of the public and on the District's website, and a brief general description of said resolution appeared on said agenda.

I have carefully compared the same with the original minutes of said meeting on file and of record in the District administrative office; the foregoing resolution is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes; and said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect. The Maximum Amount of Borrowing specified in the foregoing resolution is \$7,500,000.

Dated: \_\_\_\_\_, 2024

---

Linda Adamson  
Secretary of the Governing Board  
of Pacific Grove Unified School District

**IN WITNESS WHEREOF**, the governing board of the District has caused this Note to be executed by the manual or facsimile signature of a duly authorized officer of the District and countersigned by the manual or facsimile signature of its duly authorized officer as of the date of authentication set forth below.

Pacific Grove Unified School District

By \_\_\_\_\_  
Brian Swanson  
Title: Board President

[(SEAL)]

Countersigned

By \_\_\_\_\_  
Linda Adamson  
Title: Superintendent

4.5 The following named persons are duly elected (or appointed), qualified and acting officers of the District presently holding the offices set forth opposite their respective names below and by execution hereof each certifies that the signatures of the other officers hereto are the genuine signatures of such officers (signatures of the officers executing the Note, the other Documents (as defined herein), Internal Revenue Service Form 8038-G and the Secretary’s Certificate attached to the Resolution must appear below):

NAME	OFFICE	SIGNATURE
<u>Brian Swanson</u>	<u>Board President</u>	_____
<u>Linda Adamson</u>	<u>Superintendent / Board Secretary</u>	_____
<u>Joshua Jorn</u>	<u>Assistant Superintendent, Business Services</u>	_____
<u>Angela Rodriguez</u>	<u>Fiscal Officer</u>	_____
_____	_____	_____

District: Pacific Grove Unified School District

Address: 435 Hillcrest Avenue

Pacific Grove, CA 93950

County: Monterey

Executed and entered into on the Purchase Date set forth in Schedule I attached hereto and incorporated herein.

Pacific Grove Unified School District

By \_\_\_\_\_

Name: Joshua Jorn

Title: Assistant Superintendent, Business Services

- |   |   |
|---|---|
| <input type="checkbox"/> Student Learning and Achievement                         | <input type="checkbox"/> Consent                      |
| <input type="checkbox"/> Health and Safety of Students and Schools                | <input checked="" type="checkbox"/> Action/Discussion |
| <input type="checkbox"/> Credibility and Communication                            | <input type="checkbox"/> Information/Discussion       |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing               |

**SUBJECT:** Approval of the FY 2023-24 Second Interim Report

**DATE:** March 7, 2024

**PERSON RESPONSIBLE:** Joshua Jorn, Assistant Superintendent for Business Services

**RECOMMENDATION:**

The Administration recommends that the Board approve the FY 2023-24 Second Interim Report.

**BACKGROUND:**

Under current state law, school districts are required to formally update and review their operating budgets at least twice per year.

The Second Interim Report reflects the results of operations through January 31, and must be approved by the Board and submitted to the County Office of Education no later than March 15th each year.

**INFORMATION:**

In compliance with Education Code EC 42131(a)(1) requirements, Assembly Bill (AB) 1200, and AB 2756, the attached Second Interim Report indicates that, based on current information and projections, the District's General Fund will have a

- 1) positive ending fund balance,
- 2) positive cash flow, and
- 3) will be able to meet its financial obligations for the current year and subsequent two years.

With **revenues projected at \$44,647,971** and **expenditures projected at \$47,213,154** including interfund transfers, the General Fund is budgeted to run an **operating deficit of (\$2,565,182)** for the current year.

The **projected reserve balance has been reduced to 10.3%** including the minimum required reserve of 3.0% for economic uncertainty.

The First Interim Report was approved by the Board on December 7th, 2023, and since then, the budgetary changes for the 2023-24 Second Interim are as follows:



**GENERAL FUND:****Revenues:**

- Federal Revenue – minor decrease reflects estimated allocations of the Elementary and Secondary School Emergency Relief (ESSER III) and Expanded Learning Opportunity (ELOP) grant funds from the CDE
- State Revenue – increase reflects estimated allocations of Educator Effectiveness Grant, A-G Learning Loss and Success Grants, Learning Recovery Emergency Block Grant, Music, Arts, Discretionary Block Grant, and Expanded Learning Opportunities Grant
- Local Revenue – a net increase in the local revenue is due to an increase in projected investments and fair market value

**Expenditures:**

- Certificated & Classified Salaries and Employee Benefits – budget adjustments reflect the various Restricted Funds, actual encumbrances, and expenditures of the General Fund
- Materials and Supplies – adjustments to reflect Restricted carryover funds, CTEIG grant, and additional donations received.
- Services and Other – increased spending based on the ESSER III funding, Advancement Via Individual Determination (AVID), CTEIG grant, and the Music, Arts, Discretionary Block Grant funding apportionment and expenditure.

**MULTI-YEAR PROJECTIONS (MYP's):**

Due to the requirement of providing multi-year projections for the Second Interim General Fund, the following are general assumptions applied to the outgoing fiscal years:

**2024-25:**

**Revenues:** Property tax revenues are projected to increase by **5.00%** from FY 2023-24. These projections are based on the County Assessor's Office quarterly input.

**Expenditures**

- Annual step and column
  - **increases** for Certificated 1.42% and Classified 1.78%
- STRS contribution rate of 19.10% **no increase**
- PERS contribution rate of 25.37% **will increase by 1.31%** to 26.68%
- Projected carryover of Restricted funds that are associated with multi-year grants

**2025-26:**

**Revenues:** Property tax revenues are projected to increase by **5.00%** from 2024-25. These projections are based on the County Assessor's Office quarterly input.

**Expenditures:**

- The annual step and column
  - **increases** Certificated 1.42% and Classified 1.78% increases
- STRS contribution rates projected currently at the 2024-25 rate of 19.10%
- PERS contribution rate of 26.68 **will increase by .9%** to 27.85%
- Projected carryover of Restricted funds that are associated with multi-year grants

**FY 2023-24:****ADULT EDUCATION FUND 11:**

- Beginning Fund Balance: **\$2,674,621 (no change)**
- Revenue: **\$2,887,485 an increase of \$51,536** over 1st Interim
- Expenditures: **\$5,440,899 an increase of \$199,025** over 1st Interim
- Ending Fund Balance: **\$138,580 a decrease of \$131,962** over 1st Interim
- The program is working diligently on a plan to spend down its large carryover balance in materials and supplies/services and othe from 2022-23.

**CHILD DEVELOPMENT FUND 12:**

- Beginning Fund Balance: **\$137,379 (no change)**
- Revenue: **\$553,964 (no change)**
- Expenditures: **\$553,628 a decrease of \$561** over 1st Interim
- Ending Fund Balance: **\$137,716 an increase of \$561** over 1st Interim
- The program is self sustaining and has not required a General Fund Contribution for the past two fiscal years

**CAFETERIA FUND 13:**

- Beginning Fund Balance: **\$837,640 (no change)**
- Revenue: **\$1,595,212 a decrease of \$26,267** over 1st Interim
- Expenditures: **\$1,678,662 an increase of \$212,772** over 1st Interim
- Ending Fund Balance: **\$754,190 a decrease of \$186,505** over 1st Interim
- The program is self sustaining and has not required a General Fund Contribution for the past two fiscal years
- The program is working to expand offerings, which would require an increase in FTE's to support the program growth.

**DEFERRED MAINTENANCE FUND 14:**

- Beginning Fund Balance: **\$378,441(no change)**
- Revenue: **\$97,854 (no change)**
- Expenditures: **\$263,646 (no change)**
- Ending Fund Balance: **\$424,023 an increase of \$2,374** over 1st Interim
- The program is receiving a \$200,000/annum Genral Fund Contribution to build a fund balance for deferred maintenance

**POST EMPLOYMENT BENEFITS FUND 20:**

- No budget changes

**BUILDING AND EDUCATION TECHNOLOGY FUND 21:**

- Beginning Fund Balance: **\$3,441,393 a decrease of \$18,557** over 1st Interim
- Revenue: **\$6,678,955 an increase of \$7,859** over 1st Interim
- Expenditures: **\$7,820,221 a decrease of \$372,977** over 1st Interim
- Ending Fund Balance: **\$2,300,127 an increase of \$362,886** over 1st Interim
- The aggressive plan to bring our school site facilities up to a baseline standard will require the District to consider Series C release in late 2025 to continue the districtwide deferred maintenance programming.

**CAPITAL OUTLAY PROJECTS FUND 40:**

- Beginning Fund Balance: **\$782,280** (*no change*)
- Revenue: **\$272,747** (*no change*)
- Expenditures: **\$388,237** *an increase of \$213,687* over 1st Interim
- Ending Fund Balance: **\$866,789** *a decrease of \$193,658* over 1st Interim
- The program is receiving a \$200,000/annum Genral Fund Contribution to build a fund balance for capital improvements

**FISCAL IMPACT:**

As reported in the FY23-24 Second Interim Report.

---

**Pacific Grove Unified School District**

---

**District Budget**

---

**2023-2024**

---



**March 7, 2024**

## Table of Contents

1	School Board and Staff	86	Food Services
2	Budget Detail	87	Free and Reduced Meals
3	Categoricals	88	SBAC Test
4	Budget Calendar	89	Insurance
5	Enrollment - CBEDS	90	Facilities Use Fees
11	Enrollment - Current	91	Contacts
16	Enrollment - Past	92	Bond Oversight Committee
22	Enrollment - Ethnicity	94	Special Education
24	Staffing - Classification	96	Goals
25	Staffing - Location	97	School Districts in Monterey County
26	Staffing - Special Education	98	Site Maps
28	Employee List	106	<b>Fund 1 - General Fund</b>
35	Certificated FTE Matrix	3	<b>Fund 11 - Adult Education</b>
36	Classified FTE Matrix	4	<b>Fund 12 - Child Development</b>
37	Step and Column 2013-14	0	<b>Fund 13 - Cafeteria Fund</b>
40	Step and Column 2014-15	0	<b>Fund 14 - Deferred Maintenance</b>
43	Step and Column 2015-16	0	<b>Fund 20 - Post Employment Benefits</b>
46	Step and Column 2016-17	1	<b>Fund 21 - Building Fund</b>
49	Step and Column 2018-19	2	<b>Fund 40 - Capital Outlay Projects</b>
52	Step and Column 2019-20	3	Ending Fund Balances
55	Step and Column 2021-22	4	Multi-Year Projection
135	Stipends	9	Budget Revisions
139	Health Care Plans	136	SACS Codes
64	Health Care Benefits	138	Salary Schedule - Certificated
67	Health Care Retirees	139	Salary Schedule - Counselor
68	Site Allocations	140	Salary Schedule - Classified
69	Assessed Valuation	141	Salary Schedule - Management
70	Property Tax History	142	Salary Schedule - Confidential
71	Property Tax	143	Salary Schedule - Psychologists
72	PG Property Tax Bills	144	Salary Schedule - Adult Education
73	Measure D	145	Negotiations History
75	Measure A	147	Cost of 1.00%
78	Debt	148	Statutory Benefits
80	Copiers	149	STRS-PERS Increased Costs
81	Contributions to Restricted Programs	150	Overview
82	Mandated Costs		
83	Bell Schedules		
84	Instructional Minutes		
85	Bus Ridership		

---

 Pacific Grove Unified School District
 

---

## Table of Contents - Alphabetical

69 Assessed Valuation 83 Bell Schedules ### Board Agenda Items 92 Bond Oversight Committee 4 Budget Calendar 2 Budget Detail 9 Budget Revisions 85 Bus Ridership 3 Categoricals 35 Certificated FTE Matrix 36 Classified FTE Matrix 91 Contacts 81 Contributions to Restricted Programs 80 Copiers 147 Cost of 1.00% 78 Debt 28 Employee List 3 Ending Fund Balances 88 SBAC Test 5 Enrollment - CBEDS 22 Enrollment - Ethnicity 11 Enrollment - Current 16 Enrollment - Past 90 Facilities Use Fees 86 Food Services 87 Free and Reduced Meals 106 <b>Fund 1 - General Fund</b> 3 <b>Fund 11 - Adult Education</b> 4 <b>Fund 12 - Child Development</b> 0 <b>Fund 13 - Cafeteria Fund</b> 0 <b>Fund 14 - Deferred Maintenance</b> 0 <b>Fund 20 - Post Employment Benefits</b> 1 <b>Fund 21 - Building Fund</b> 2 <b>Fund 40 - Capital Outlay Projects</b> 96 Goals 64 Health Care Benefits 139 Health Care Costs 67 Health Care Retirees	84 Instructional Minutes 89 Insurance 82 Mandated Costs 75 Measure A 73 Measure D 4 Multi-Year Projection 145 Negotiations History 150 Overview 72 PG Property Tax Bills 71 Property Tax 70 Property Tax History 137 SACS Codes 144 Salary Schedule - Adult Education 138 Salary Schedule - Certificated 139 Salary Schedule - Counselor 140 Salary Schedule - Classified 142 Salary Schedule - Confidential 141 Salary Schedule - Management 143 Salary Schedule - Psychologists 1 School Board and Staff 97 School Districts in Monterey County 68 Site Allocations 98 Site Maps 94 Special Education 24 Staffing - Classification 25 Staffing - Location 26 Staffing - Special Education 148 Statutory Benefits 37 Step and Column 2013-14 40 Step and Column 2014-15 43 Step and Column 2015-16 46 Step and Column 2016-17 49 Step and Column 2018-19 52 Step and Column 2019-20 55 Step and Column 2021-22 135 Stipends 149 STRS-PERS Increased Costs
--	--

# Pacific Grove Unified School District

## School Board and Staff

### DISTRICT INFORMATION

Pacific Grove Unified School District began offering a K-12 educational program beginning with the 1895-96 year. The District is comprised of an area of approximately 12 square miles serving the City of Pacific Grove portion of Pebble Beach. The District currently operates two elementary schools, one middle school, one high school, a continuation high school, an adult education center, and two Before and After School Recreation

### GOVERNING BOARD

Brian Swanson	President	2024
Elliott Hazen	Clerk	2026
Laura Ottmar	Trustee	2026
Jennifer McNary	Trustee	2026
Carolyn Swanson	Trustee	2024

### ADMINISTRATION

Linda Adamson	Superintendent
Joshua Jorn	Assistant Superintendent (Chief Business Official)
Claudia Arellano	Director II, Human Resources
Yolanda Cork-Anthony	Director, Student Services
Buck Roggeman	Director, Curriculum and Special Projects
Matthew Binder Robert	Director, Education Technology
Silveira	Director, School Nutrition
Jon Anderson	Director, Maintenance and Transportation
Louis Algaze	Director of Technology Systems
Abbie Arbrun	Principal, Forest Grove Elementary School
Sean Keller	Principal, Robert Down Elementary School
Sean Roach	Principal, Pacific Grove Middle School
Jason Tovani	Assistant Principal, Pacific Grove Middle School
Lito Garcia	Principal, Pacific Grove High School and Community High School
Larry Haggquist	Assistant Principal, Pacific Grove High School
Barbara Martinez	Principal, Pacific Grove Adult School and Safety

<b>ALL EMPLOYEES</b>	<b>18-19</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>
Adult School Teachers (Fund 11)	34.67	11.89	12.38	12.38
Administration	16.20	17.00	17.00	17.00
Before & After School Program (Fund 12)	4.81	5.32	5.32	5.32
Campus Supervisors	2.38	2.38	2.38	2.38
Clerical	18.89	18.84	20.09	20.09
Confidential	7.63	5.88	7.38	7.38
Counselors	5.40	6.00	6.00	6.00
Food Services (Fund 13)	4.38	4.38	4.38	4.38
Health Care Assistants	2.25	2.25	2.25	2.25
Instructional Assistants	48.44	45.83	46.39	46.39
Maintenance, Grounds & Custodial	24.69	25.50	25.75	25.75
Noon Duty	2.50	2.13	2.13	2.13
Occupational Therapists	1.60	1.60	1.60	1.60
Psychologists	2.60	2.60	2.60	2.60
Speech Therapists	3.80	3.80	3.80	3.80
Teachers & Librarians	126.40	127.60	127.70	127.70
Technicians (Library, Computer & Career)	7.50	8.00	8.00	8.00
<b>Total All Employees</b>	<b>314.12</b>	<b>290.98</b>	<b>295.14</b>	<b>295.14</b>

## Pacific Grove Unified School District

## Budget Details

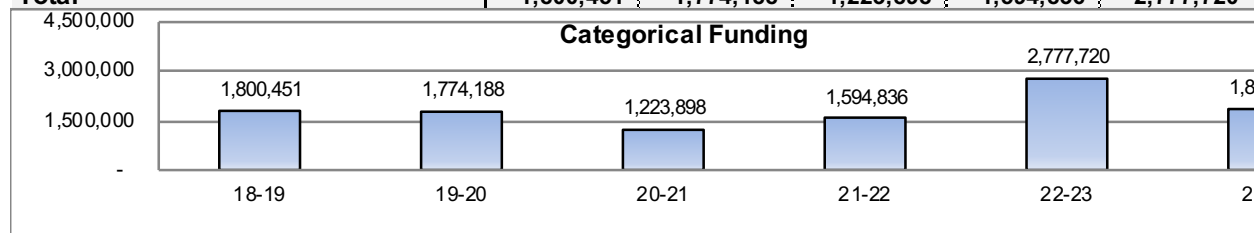
	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	2023-24
	actual	actual	actual	budgeted	actual	actual	Budgeted
<b>Categorical Funding</b>	1,800,451	1,774,188	1,223,898	1,594,836	2,777,720	2,777,720	1,856,106
change	(39,613)	(26,263)	(550,290)	370,938	1,182,884	1,182,884	(921,614)
<b>Enrollment (CBEDS)</b>	2,031	1,981	1,922	1,822	1,822	1,780	1,780
change	(57)	(50)	(59)	(100)	-	(42)	(42)
<b>Staffing</b>	250.0	250.9	250.9	258.3	258.3	260.7	260.7
change	12.6	0.9	-	7.4	-	2.4	2.4
<b>Class Size</b>	20.4	20.4	20.4	20.3	20.2	20.2	20.7
change	(0.1)	-	(0.1)	(0.1)	(0.1)	(0.1)	0.5
<b>Step-and-Column Costs</b>	100,911	215,001	215,001	371,895	371,895	371,895	371,895
change	-	114,091	-	156,894	-	-	-
<b>Health Care Plan (single)</b>	851.00	954.00	954.00	1,031.00	1,326.00	1,326.00	1,326.00
change	6.2%	12.1%	0.0%	8.1%	28.6%	28.6%	0.0%
<b>Site Allocations</b>	287,737	281,280	270,080	265,702	268,302	268,302	268,900
change	(8,183)	(6,457)	(11,200)	(4,378)	2,600	2,600	598
<b>Property Tax Revenue</b>	26,573,259	28,129,637	29,254,822	30,697,161	30,697,161	33,152,779	35,121,203
change	1,627,611	1,556,378	1,125,185	1,442,339	-	2,455,618	4,424,042
<b>Contrib to Rest. Programs</b>	5,306,570	5,474,073	5,252,269	6,533,988	6,399,825	6,533,988	6,734,039
change	825,851	167,503	(221,804)	1,281,719	(134,163)	-	334,214
<b>Mandated Costs</b>	436,319	79,086	79,086	79,086	79,086	79,000	79,000
change	143,014	(357,233)	-	-	-	(86)	(86)
<b>Bus Ridership</b>	236	186	186	-	24	24	-
change	(17)	(50)	-	(186)	24	24	(24)
<b>Meals Served</b>	117,820	141,412	150,458	325,145	325,145	272,640	290,450
change	(5,516)	23,592	9,046	174,687	-	(52,505)	(34,695)
<b>Free and Reduced Meals</b>	19.1%	18.7%	18.7%	18.7%	18.7%	18.7%	18.7%
change	-0.9%	-0.3%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>General Fund Reserve %</b>	12.1%	12.3%	14.8%	17.1%	15.8%	13.7%	6.1%
change	-0.5%	0.2%	2.5%	2.2%	-1.3%	-3.4%	-9.6%
<b>Surplus (Deficit)</b>	367,317	146,651	1,083,898	(176,316)	1,512,538	(131,139)	169,437
change	1,107,044	(220,666)	937,247	(1,260,214)	1,688,854	(1,643,677)	300,576
<b>Ongoing Salary Increases</b>	3.20%	0.00%	0.00%	0.00%	5.00%	5.00%	5.00%
<b>One-time Salary Increases</b>							
<b>STRS Employer %</b>	16.28%	17.10%	18.40%	16.92%	16.92%	19.10%	19.10%
<b>Cost</b>	4,115,746	4,394,914	4,628,990	4,430,432	4,713,639	5,195,792	5,196,108
change	613,050	279,168	234,076	(198,558)	283,207	482,153	316
<b>PERS Employer %</b>	18.06%	19.72%	22.68%	22.91%	22.91%	25.37%	25.37%
<b>Cost</b>	1,044,666	1,606,322	1,860,487	1,474,005	1,555,904	2,004,269	2,044,411
change	234,273	561,656	254,165	(386,482)	(304,583)	448,365	40,142
<b>Ending Fund Balances</b>							
Fund 01 - General Fund	4,696,366	4,843,020	5,643,670	6,405,742	8,352,750	8,288,699	8,179,294
Fund 11 - Adult Education	2,005,884	801,393	805,084	1,517,860	1,926,664	1,748,765	376,057
Fund 12 - Child Developme	37,885	40,209	44,861	283	24,329	64,590	51,440
Fund 13 - Cafeteria Fund	11,778	5,127	14,408	50,544	534,681	828,314	834,933
Fund 14 - Deferred Mainten	5,571	43,143	101,565	202,008	173,873	232,927	224,426
Fund 20 - Post Employmen	6,034	6,059	6,084	6,257	6,153	6,202	6,406
Fund 21 - Building Fund	951,155	306,155	1,578,671	1,144,847	6,511,730	2,563,187	3,137,340
Fund 40 - Capital Projects	136,813	152,806	179,596	433,424	485,814	624,055	607,958
<b>Total Ending Fund Balance</b>	<b>7,851,485</b>	<b>6,197,911</b>	<b>8,373,938</b>	<b>9,760,965</b>	<b>18,015,993</b>	<b>14,356,739</b>	<b>13,417,854</b>



Pacific Grove Unified School District

### Categoricals

Title	Obj-Res	2018-19	2019-20	2020-21	2021-22	2022-23
1 Special Ed/ Mental health	8181-3310	382,284	377,224	379,110	381,006	386,663
2 MAA	8290-0000	51,500	50,000	50,000	50,000	25,000
3 Title I	8290-3010	124,888	126,137	128,394	164,859	137,472
5 Title II Teacher Quality	8290-4035	31,476	31,791	32,839	40,531	34,612
7 Title III Limited English	8290-4201	36,983	10,000	10,000	10,000	10,000
10 Mandated Costs	8550-0000	443,730	79,086	79,086	78,833	71,667
11 Lottery - Rest	8560-6300	108,650	102,816	103,032	91,580	101,246
12 Lottery - Unrest	8560-1100	309,550	291,312	291,924	274,740	288,231
13 Oth State Rev/Medi Cal		30,909	31,218	31,530	-	-
14 Fair Share	8590-0000	-	-	-	-	-
13 Oral Health Assessment	8590-0000	0	-	-	-	487,172
14 Core/Supplemental	8590-0000	0	-	-	-	-
15 MENTAL HTL - SPEC	8590-6512	38,671	38,671	38,671	-	118,395
16 School Counselor	8590-0080	-	-	-	-	-
17 CSR 9-12	8590-0120	-	-	-	-	-
18 K-3 Class Size Reduction	8590-0130	-	-	-	-	-
19 SPED Mental Health	8590-6046	-	-	-	-	3,631
20 Instructional Materials	8590-0156	-	-	-	-	-
21 PAR	8590-0271	-	-	-	-	-
22 CBET	8590-0285	-	-	-	-	606,105
23 ELOP	8590-2600	-	435,987	-	-	140,174
24 Math and Reading	8590-0296	-	-	-	-	117,144
25 Adminstrator Training	8590-0325	-	-	-	-	80
26 CTEIG Grant	8590-6387	-	-	-	-	-
27 ROP (CTE)	8590-0350	87,772	178,700	52,000	59,000	116,583
28 Adult Education	8590-0390	-	-	-	-	9,199
29 Prof Development	8590-0393	-	-	-	-	3,449
30 TIIG	8590-0394	-	-	-	-	-
31 SIP	8590-0395	-	-	-	-	-
32 School Safety	8590-0405	-	-	-	-	-
33 Pupil Retention	8590-0739	-	-	-	-	-
34 CAHSEE	8590-0755	-	-	-	-	-
35 Art and Music Grant	8590-6762	-	-	-	-	95,222
36 Prop 39 Energy Efficiency	8590-6230	15,943	-	-	-	-
37 TUPE	8590-6690	-	-	-	-	0
38 Common Core	8590-7405	116,585	-	-	248,916	-
<b>Total</b>		<b>1,800,451</b>	<b>1,774,188</b>	<b>1,223,898</b>	<b>1,594,836</b>	<b>2,777,720</b>



**Budget Calendar 2023-2024**

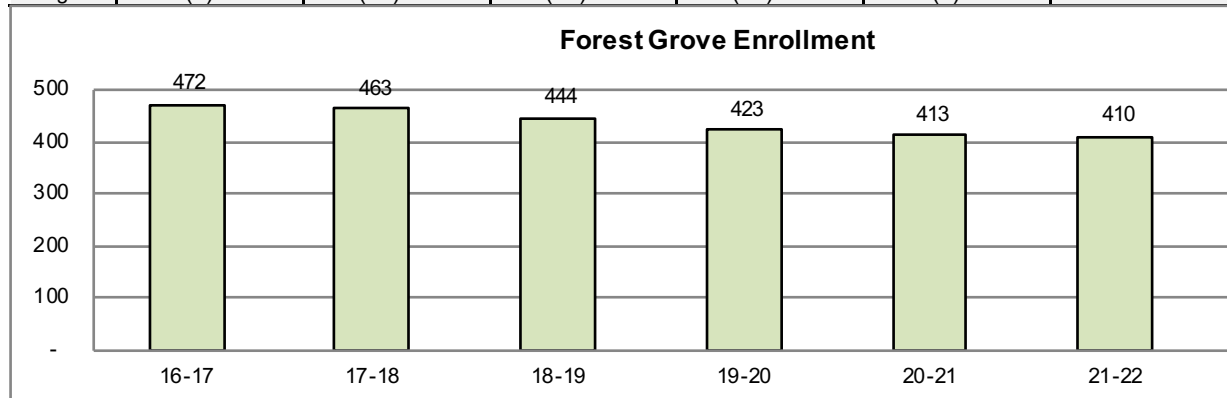
<b>Aug 3</b>	<b>Board Meeting</b> Review of Legal Services Costs Facilities Update (Bonds)
<b>Aug 9</b>	<b>First Day of School</b>
<b>Aug 17</b>	<b>Board Meeting</b> Student Enrollment Update Property Tax Report
<b>Sep 7</b>	<b>Board Meeting</b> Quarterly Treasurer's Report CSBA Policy Update
<b>Sep 14</b>	<b>Special Board Meeting</b> Board Self Evaluation
<b>Sep 21</b>	<b>Board Meeting</b> 23/24 Gann Limit Increase 22/23 Unaudited Actuals Report
<b>Oct 2</b>	<b>Special Board Meeting</b> Candidate Selection - Superintendent Search
<b>Oct 5</b>	<b>Board Meeting</b> Superintendent Goals
<b>Oct 10</b>	<b>Special Board Meeting</b> Candidate Interviews - Superintendent Search
<b>Oct 26</b>	<b>Board Meeting</b> 23/24 Budget Revision #1 (prelim 1st Interim Budget Report)
<b>Nov 2</b>	<b>Board Meeting</b>
<b>Nov 16</b>	<b>Board Meeting</b>
<b>Dec 7</b>	<b>Board Meeting</b>
<b>Dec 14</b>	<b>Board Meeting</b> 23/24 1st Interim Report
<b>Jan 11</b>	<b>Board Meeting</b> 22/23 Annual Audit 24/25 Preliminary Enrollment Projections Property Tax Update
<b>Jan 25</b>	<b>Board Meeting</b>
<b>Feb 8</b>	<b>Board Meeting</b> 24/25 Budget Development Calendar Prelim Review of Site Master Schedules Governor's Budget Proposal Report Budget Development Calendar
<b>Mar 7</b>	<b>Board Meeting</b> 2nd Interim Report 22/23 Audit Report TRAN Resolution
<b>Apr 4</b>	<b>Board Meeting</b>
<b>May 9</b>	<b>Board Meeting</b>
<b>May 23</b>	<b>Board Meeting</b> Review Governor's May Revised Budget 24/25 Budget Public Hearing LCAP Public Hearing
<b>Jun 6</b>	<b>Board Meeting</b> 23/24 Budget Public Adoption LCAP & Local Indicators Adoption

Pacific Grove Unified School District

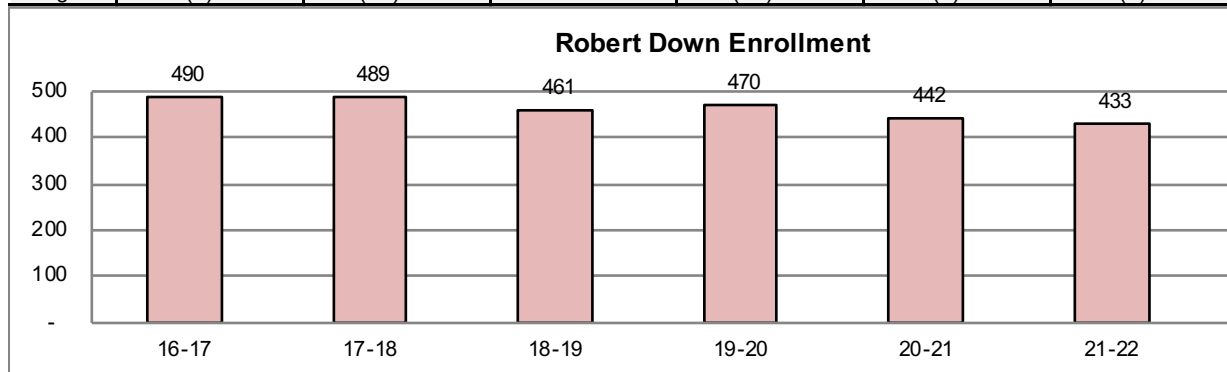
### Enrollment - CBEDS

	2017-18		2018-19		2019-20		2020-21		2021-22		2022-23	
	actual		actual		actual		actual		actual		Estimate	
	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%

Forest Grove												
<b>TK</b>	27		26		25		17		18		22	
<b>K</b>	65		65		68		59		71		71	
<b>1</b>	86	1.2%	58	-10.8%	62	-4.6%	66	-2.9%	61	3.4%	71	0.0%
<b>2</b>	66	-9.6%	89	3.5%	60	3.4%	66	6.5%	64	-3.0%	61	0.0%
<b>3</b>	77	-3.8%	63	-4.5%	84	-5.6%	61	1.7%	58	-12.1%	64	0.0%
<b>4</b>	76	5.6%	73	-5.2%	55	-12.7%	83	-1.2%	70	14.8%	58	0.0%
<b>5</b>	66	-2.9%	70	-7.9%	69	-5.5%	61	10.9%	68	-18.1%	70	0.0%
<b>Total</b>	<b>463</b>		<b>444</b>		<b>423</b>		<b>413</b>		<b>410</b>		<b>417</b>	
<b>change</b>	(9)	-1.9%	(19)	-4.1%	(21)	-4.7%	(10)	-2.4%	(3)	-0.7%	7	1.7%



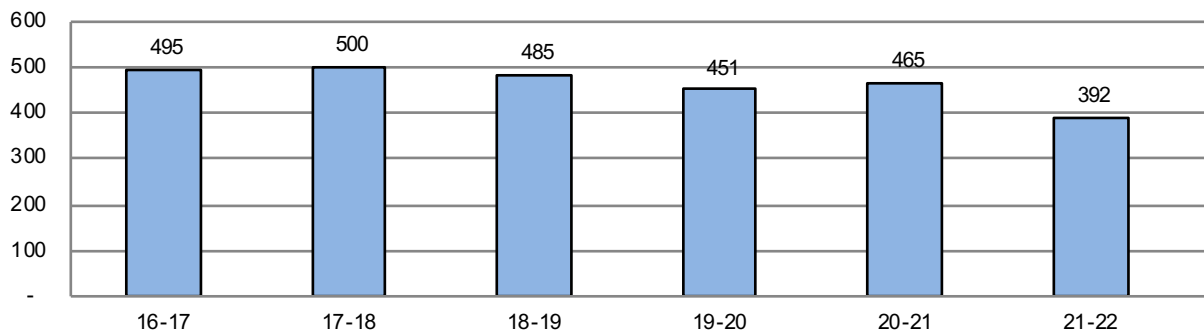
Robert Down												
<b>TK</b>	-		-		-		-		-		-	
<b>K</b>	76		81		66		61		72		72	
<b>1</b>	90	3.4%	73	-3.9%	86	6.2%	72	9.1%	62	1.6%	72	0.0%
<b>2</b>	81	3.8%	88	-2.2%	74	1.4%	88	2.3%	70	-2.8%	62	0.0%
<b>3</b>	76	-2.6%	76	-6.2%	92	4.5%	75	1.4%	82	-6.8%	70	0.0%
<b>4</b>	73	0.0%	79	3.9%	73	-3.9%	79	-14.1%	71	-5.3%	82	0.0%
<b>5</b>	93	0.0%	64	-12.3%	79	0.0%	67	-8.2%	76	-3.8%	71	0.0%
<b>Total</b>	<b>489</b>		<b>461</b>		<b>470</b>		<b>442</b>		<b>433</b>		<b>429</b>	
<b>change</b>	(1)	-0.2%	(28)	-5.7%	9	2.0%	(28)	-6.0%	(9)	-2.0%	(4)	-0.9%





	2017-18		2018-19		2019-20		2020-21		2021-22		2022-23	
	actual		actual		actual		actual		actual		Estimate	
	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%
<b>Middle School</b>												
<b>6</b>	155	5.4%	174	9.4%	131	-2.2%	151	2.0%	127	-0.8%	144	0.0%
<b>7</b>	161	6.6%	144	-7.1%	180	3.4%	133	1.5%	139	-7.9%	127	0.0%
<b>8</b>	184	-1.1%	167	3.7%	140	-2.8%	181	0.6%	126	-5.3%	139	0.0%
<b>Total</b>	<b>500</b>	<b>1.0%</b>	<b>485</b>	<b>-3.0%</b>	<b>451</b>	<b>-7.0%</b>	<b>465</b>	<b>3.1%</b>	<b>392</b>	<b>-15.7%</b>	<b>410</b>	<b>4.6%</b>
change	5	1.0%	(15)	-3.0%	(34)	-7.0%	14	3.1%	(73)	-15.7%	18	4.6%

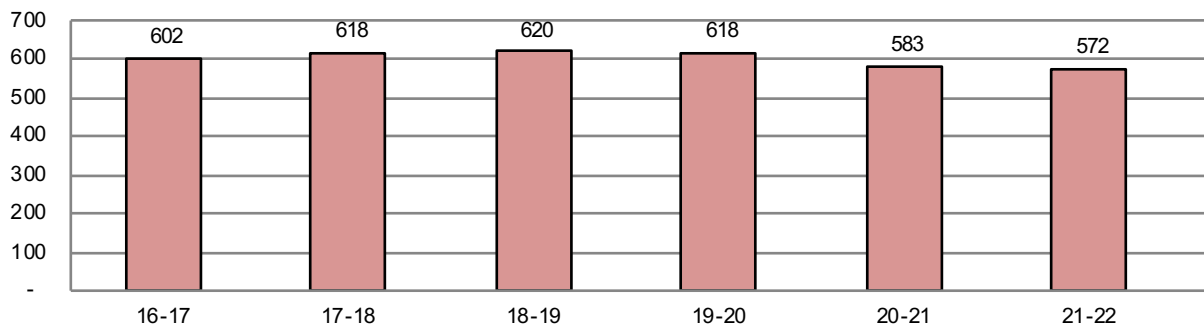
**Middle School Enrollment**



**High School**

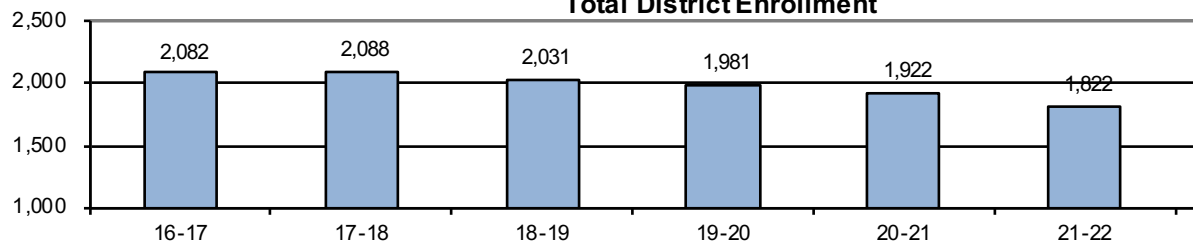
<b>9</b>	169	7.0%	184	0.0%	168	0.6%	136	-2.9%	163	-9.9%	126	0.0%
<b>10</b>	170	0.0%	150	-11.2%	171	-7.1%	157	-6.5%	123	-9.6%	163	0.0%
<b>11</b>	144	-5.3%	148	-12.9%	138	-8.0%	154	-9.9%	141	-10.2%	123	0.0%
<b>12</b>	135	-2.2%	138	-4.2%	141	-4.7%	136	-1.4%	145	-5.8%	141	0.0%
<b>Total</b>	<b>618</b>		<b>620</b>		<b>618</b>		<b>583</b>		<b>572</b>		<b>553</b>	
change	16	2.7%	2	0.3%	(2)	-0.3%	(35)	-5.7%	(11)	-1.9%	(19)	-3.3%

**High School Enrollment**



<b>CHS</b>	<b>18</b>		<b>21</b>		<b>19</b>		<b>19</b>		<b>15</b>		<b>15</b>	
<b>District</b>	<b>2,088</b>		<b>2,031</b>		<b>1,981</b>		<b>1,922</b>		<b>1,822</b>		<b>1,824</b>	
change	6	0.3%	(57)	-2.7%	(50)	-2.5%	(59)	-3.0%	(100)	-5.2%	2	0.1%

**Total District Enrollment**



## CBEDS Estimates vs Actuals

	2020-21			2021-22			2022-23		
	Est	Act	+ (-)	Est	Act	+ (-)	Est	Act	+ (-)
<b>Forest Grove</b>									
TK	26	17	9	25	18	7	25	27	(2)
K	68	59	9	65	71	(6)	65	39	26
1	68	66	2	59	61	(2)	59	65	(6)
2	62	66	(4)	66	64	2	66	60	6
3	61	61	-	66	58	8	66	69	(3)
4	82	83	(1)	61	70	(9)	61	59	2
5	56	61	(5)	83	68	15	83	64	19
	<b>423</b>	<b>413</b>	<b>10</b>	<b>425</b>	<b>410</b>	<b>15</b>	<b>425</b>	<b>383</b>	<b>42</b>
<b>Robert Down</b>									
TK			-			-			-
K	63	61	2	65	72	(7)	65	61	4
1	63	72	(9)	61	62	(1)	61	69	(8)
2	86	88	(2)	72	70	2	72	61	11
3	74	75	(1)	88	82	6	88	70	18
4	92	79	13	75	71	4	75	77	(2)
5	73	67	6	79	76	3	79	75	4
	<b>451</b>	<b>442</b>	<b>9</b>	<b>440</b>	<b>433</b>	<b>7</b>	<b>440</b>	<b>413</b>	<b>27</b>
<b>Middle School</b>									
6	150	151	(1)	128	127	1	128	153	(25)
7	130	133	(3)	151	139	12	151	141	10
8	179	181	(2)	133	126	7	133	131	2
	<b>459</b>	<b>465</b>	<b>(6)</b>	<b>412</b>	<b>392</b>	<b>20</b>	<b>412</b>	<b>425</b>	<b>(13)</b>
<b>High School</b>									
9	138	136	2	181	163	18	181	148	33
10	169	157	12	136	123	13	136	154	(18)
11	170	154	16	157	141	16	157	109	48
12	138	136	2	154	145	9	154	128	26
	<b>615</b>	<b>583</b>	<b>32</b>	<b>628</b>	<b>572</b>	<b>56</b>	<b>628</b>	<b>539</b>	<b>89</b>
<b>CHS</b>	20	19	1	20	15	5	20	-	20
<b>Total District</b>	<b>1,968</b>	<b>1,922</b>	<b>46</b>	<b>1,925</b>	<b>1,822</b>	<b>103</b>	<b>1,925</b>	<b>1,760</b>	<b>165</b>
			2.3%			5.4%			8.6%

Pacific Grove Unified School District

**Enrollment - 2023-24**

	Jul	Aug 9	Aug 22	Sep 20	Oct 3	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Forest Grove</b>		1st Day	10th Day	30th day	CBEDs	17th	10th	20th	10th	15th	21st	20th
TK 2.00	-	24	24	24	24	23	23	23	23			
sped=0	-											
K 2.00	-	41	41	42	42	39	39	39	39			
Boston sped=2	-											
1 2.00	-	35	35	36	35	36	36	36	35			
Boston sped=2	-											
2 4.00	-	65	65	65	65	62	62	62	61			
Boston sped=4	-											
3 2.00	-	59	59	58	57	56	56	55	56			
Boston sped=2	-											
4 3.00	-	67	67	69	69	67	66	65	65			
Kelly sped=3	-											
5 3.00	-	61	61	69	68	63	63	62	62			
Kelly sped=3	-											
<b>Total 18.00</b>	-	<b>352</b>	<b>352</b>	<b>363</b>	<b>360</b>	<b>346</b>	<b>345</b>	<b>342</b>	<b>341</b>	-	-	-
<b>Avg Class Size</b>	-	19.6	19.6	20.2	20.0	19.2	19.2	19.0	18.9	-	-	-
<b>SE (SDC) 2.00</b>	-											
<b>Robert Down</b>												
TK 2.00	-	22	22	22	22	23	23	22	22			
Kelly sped=0												
K 2.00	-	44	44	45	45	46	46	48	48			
Bloomer sped=2	-											
1 3.00	-	60	60	61	62	63	63	64	65			
Bloomer sped=2	-											
2 3.00	-	71	72	71	71	72	73	75	76			
Bloomer sped=1	-											
3 3.00	-	61	61	59	59	58	58	61	61			
Bloomer sped=4	-											
4 3.00	-	69	69	68	68	69	69	70	71			
Bloomer sped=2	-											
5 3.00	-	76	76	76	76	76	76	73	73			
sped=0	-											
<b>Total 19.00</b>	-	<b>403</b>	<b>404</b>	<b>402</b>	<b>403</b>	<b>407</b>	<b>408</b>	<b>413</b>	<b>416</b>	-	-	-
<b>Avg Class Size</b>	-	21.2	21.3	21.2	21.2	20.4	20.4	20.7	21.9	-	-	-
<b>SE/Reading 1.00</b>												
<b>Middle School</b>												
6		147	149	148	148	148	149	147	147			
7		158	158	155	155	156	156	154	154			
8		144	145	143	142	143	142	143	143			
<b>Total MS 27.00</b>	-	<b>449</b>	<b>452</b>	<b>446</b>	<b>445</b>	<b>447</b>	<b>447</b>	<b>444</b>	<b>444</b>	-	-	-
<b>Avg Class Size</b>	-	16.6	16.7	16.5	16.5	16.5	16.5	16.5	16.5	-	-	-
<b>High School</b>												
9	-	128	128	128	127	127	127	127	126			
10	-	124	126	126	126	127	126	123	122			
11	-	152	152	152	152	150	150	152	152			
12	-	107	108	108	108	108	108	108	108			
<b>Total HS 37.00</b>	-	<b>511</b>	<b>514</b>	<b>514</b>	<b>513</b>	<b>512</b>	<b>511</b>	<b>510</b>	<b>508</b>	-	-	-
<b>Avg Class Size</b>	-	13.8	13.9	13.9	13.9	13.8	13.8	13.8	13.7	-	-	-
<b>Community High School</b>												
<b>Total CHS</b>	-	<b>15</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>			
<b>Total District</b>	-	<b>1,730</b>	<b>1,736</b>	<b>1,739</b>	<b>1,735</b>	<b>1,727</b>	<b>1,726</b>	<b>1,724</b>	<b>1,724</b>	-	-	-

## Enrollment - 2022-23

		Jul	Aug 4	Aug 10	Sep 15	Oct 5	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Forest Grove</b>			1st Day	5th Day		CBEDs	17th	10th	20th	10th	15th	21st	20th
TK	2.00	-	29	28	-	28	27	27	28	28	28	29	27
	sped=0	-	14.5	14.0	-	14.0	13.5	13.5	14.0	14.0	14.0	14.5	13.5
K	2.00	-	34	35	-	39	39	39	40	40	41	39	39
Boston	sped=1	-	17.0	17.5	-	19.5	19.5	19.5	20.0	20.0	20.5	19.5	19.5
1	3.00	-	64	66	-	65	64	64	66	67	64	65	65
Boston	sped=1	-	21.3	22.0	-	21.7	21.3	21.3	22.0	22.3	21.3	21.7	21.7
2	3.00	-	60	60	-	60	60	60	62	63	61	60	60
Boston	sped=1	-	20.0	20.0	-	20.0	20.0	20.0	20.6	21.0	20.3	20.0	20.0
3	3.00	-	70	71	-	73	70	70	74	73	71	70	69
Boston	sped=2	-	23.3	23.7	-	24.3	23.3	23.3	24.6	24.3	23.7	23.3	23.0
4	3.00	-	60	60	-	66	60	59	64	63	57	59	59
Kelly	sped=4	-	20.0	20.0	-	22.0	20.0	19.7	21.3	21.0	19.0	19.6	19.6
5	3.00	-	64	67	-	71	67	67	71	70	66	64	64
Kelly	sped=4	-	21.3	22.3	-	23.7	22.3	22.3	23.6	23.3	22.0	21.3	21.3
<b>Total</b>	<b>19.00</b>	<b>-</b>	<b>381</b>	<b>387</b>	<b>-</b>	<b>402</b>	<b>387</b>	<b>386</b>	<b>405</b>	<b>404</b>	<b>388</b>	<b>386</b>	<b>383</b>
<b>Avg Class Size</b>			20.1	20.4		21.2	20.4	20.3	21.3	21.3	20.9	20.3	20.2
<b>SE (SDC)</b>	<b>2.00</b>	<b>-</b>	<b>13</b>	<b>12</b>	<b>-</b>	<b>7.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>9.0</b>	<b>9.0</b>
<b>Robert Down</b>													
K	3.00	-	55	56	-	60	60	60	61	61	61	61	61
Bloomer	sped=1	-	18.3	18.7	-	20.0	20.0	20.0	20.3	20.3		20.3	20.3
1	3.00	-	67	67	-	67	67	67	68	68	69	69	69
Bloomer	sped=1	-	22.3	22.3	-	22.3	22.3	22.3	22.7	22.7		23.0	23.0
2	3.00	-	57	57	-	60	60	60	59	59	60	61	61
Bloomer	sped=3	-	19.0	19.0	-	20.0	20.0	20.0	19.6	19.6		20.3	20.3
3	3.00	-	66	65	-	68	68	68	70	71	70	70	70
Bloomer	sped=1	-	22.0	21.7	-	22.7	22.7	22.7	23.3	23.6		23.3	23.3
4	4.00	-	85	80	-	79	79	80	78	78	78	77	77
Bloomer	sped=0	-	21.3	20.0	-	19.8	19.8	20.0	19.5	19.5		25.6	25.6
5	3.00	-	70	71	-	74	74	74	75	75	74	75	75
	sped=3	-	23.3	23.7	-	24.7	24.7	24.7	25.0	25.0		24.6	24.6
<b>Total</b>	<b>19.00</b>	<b>-</b>	<b>400</b>	<b>396</b>	<b>-</b>	<b>408</b>	<b>408</b>	<b>409</b>	<b>411</b>	<b>412</b>	<b>412</b>	<b>413</b>	<b>413</b>
<b>Avg Class Size</b>			21.1	20.8		21.5	20.4	20.5	20.6	21.7	21.7	21.7	21.7
<b>SE/Reading</b>	<b>1.00</b>	<b>0.0</b>	<b>5.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.0</b>	<b>5.0</b>
<b>Middle School</b>													
6		-	131	131	-	150	152	152	154	153	151	153	153
7		-	132	132	-	140	140	140	141	142	143	141	141
8		-	119	119	-	130	130	130	131	130	129	131	131
<b>Total MS</b>	<b>27.20</b>	<b>-</b>	<b>382</b>	<b>382</b>	<b>-</b>	<b>420</b>	<b>422</b>	<b>422</b>	<b>426</b>	<b>425</b>	<b>423</b>	<b>425</b>	<b>425</b>
<b>Avg Class Size</b>			14.0	14.0		16.2	16.2	16.2	16.4	16.3	16.2	15.6	15.6
<b>High School</b>													
9		-	157	157	-	133	132	132	133	132	131	131	131
10		-	118	118	-	159	161	160	158	157	154	155	154
11		-	132	132	-	117	114	114	112	111	110	109	109
12		-	135	146	-	132	132	132	129	129	129	128	128
<b>Total HS</b>	<b>34.00</b>	<b>-</b>	<b>542</b>	<b>553</b>	<b>-</b>	<b>541</b>	<b>539</b>	<b>538</b>	<b>532</b>	<b>529</b>	<b>524</b>	<b>523</b>	<b>522</b>
<b>Avg Class Size</b>			15.9	16.3		16.4	16.3	16.3	15.6	15.6	15.9	15.4	15.4
<b>Community High School</b>													
<b>Total CHS</b>		<b>-</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>11</b>	<b>11</b>	<b>14</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>13</b>	<b>12</b>
<b>Total District</b>		<b>-</b>	<b>1,739</b>	<b>1,751</b>	<b>-</b>	<b>1,795</b>	<b>1,781</b>	<b>1,769</b>	<b>1,789</b>	<b>1,784</b>	<b>1,776</b>	<b>1,774</b>	<b>1,769</b>
<b>Change</b>		<b>-</b>	<b>(135)</b>	<b>(119)</b>	<b>(1,900)</b>	<b>(105)</b>	<b>(160)</b>	<b>(162)</b>	<b>(142)</b>	<b>(179)</b>	<b>(193)</b>	<b>(2)</b>	<b>(5)</b>



Pacific Grove Unified School District

**Enrollment - 2021-22**

	Jul	Aug 5	Aug 11	Sep 14	Oct 6	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Forest Grove</b>												
		1st Day	5th Day		CBEDs	17th	10th	20th	10th	15th	21st	20th
TK	1.00	-	16	16	18	18	19	19	20	20	20	19
	sped=0	-	16.0	16.0	18.0	18.0	19.0	19.0	20.0	20.0	20.0	19.0
K	3.00	-	67	68	69	71	72	72	73	75	74	74
Boston	sped=1	-	22.3	22.7	23.0	23.7	24.0	24.0	24.3	25.0	24.7	24.7
1	3.00	-	62	60	60	61	61	62	62	63	63	63
Boston	sped=1	-	20.7	20.0	20.0	20.3	20.3	20.7	20.7	21.0	21.0	21.0
2	3.00	-	63	64	65	64	66	66	66	67	66	66
Boston	sped=2	-	21.0	21.3	21.7	21.3	22.0	22.0	22.0	22.3	22.0	22.0
3	3.00	-	55	52	58	58	58	57	57	56	56	56
Boston/Kelly	sped=4	-	18.3	17.3	19.3	19.3	19.3	19.0	19.0	18.7	18.7	18.7
4	3.00	-	69	67	71	70	69	69	67	67	67	67
Kelly	sped=3	-	23.0	22.3	23.7	23.3	23.0	23.0	22.3	22.3	22.3	22.3
5	3.00	-	66	63	68	68	68	68	70	71	71	72
Kelly	sped=5	-	22.0	21.0	22.7	22.7	22.7	23.3	23.7	23.3	23.7	24.0
<b>Total</b>	<b>19.00</b>	<b>-</b>	<b>398</b>	<b>390</b>	<b>409</b>	<b>410</b>	<b>413</b>	<b>413</b>	<b>413</b>	<b>416</b>	<b>418</b>	<b>417</b>
<b>Avg Class Size</b>	<b>-</b>	<b>20.9</b>	<b>20.5</b>	<b>21.5</b>	<b>21.6</b>	<b>21.7</b>	<b>21.7</b>	<b>21.7</b>	<b>21.9</b>	<b>22.0</b>	<b>21.9</b>	<b>21.9</b>
<b>SE (SDC)</b>	<b>2.00</b>	<b>-</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>Robert Down</b>												
K	3.00	-	66	67	69	70	70	70	68	68	70	70
Bloomer	sped=2	-	22.0	22.3	23.0	23.3	23.3	23.3	22.7	22.7	23.3	23.3
1	3.00	-	63	62	61	61	62	61	57	57	57	57
Bloomer	sped=1	-	21.0	20.7	20.3	20.3	20.7	20.3	19.0	19.0	19.0	19.0
2	3.00	-	68	66	66	69	67	68	67	67	68	70
Bloomer	sped=1	-	22.7	22.0	22.0	23.0	22.3	22.7	22.3	22.7	23.3	23.3
3	4.00	-	80	81	81	81	80	80	77	77	77	76
Bloomer	sped=1	-	20.0	20.3	20.3	20.3	20.0	20.0	19.3	19.3	19.3	19.0
4	3.00	-	66	67	67	68	68	69	71	71	73	74
Bloomer	sped=3	-	22.0	22.3	22.3	22.7	22.7	23.0	23.7	24.3	24.7	24.7
5	3.00	-	74	74	75	76	75	73	71	71	73	75
	sped=0	-	24.7	24.7	25.0	25.3	25.0	24.3	23.7	24.3	25.0	25.0
<b>Total</b>	<b>19.00</b>	<b>-</b>	<b>417</b>	<b>417</b>	<b>419</b>	<b>425</b>	<b>422</b>	<b>421</b>	<b>411</b>	<b>411</b>	<b>418</b>	<b>423</b>
<b>Avg Class Size</b>	<b>-</b>	<b>21.9</b>	<b>21.9</b>	<b>22.1</b>	<b>22.4</b>	<b>21.1</b>	<b>21.1</b>	<b>20.6</b>	<b>21.6</b>	<b>22.0</b>	<b>22.3</b>	<b>22.2</b>
<b>SE/Reading</b>	<b>1.00</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Middle School</b>												
6	-	126	124	128	127	130	131	134	134	135	136	136
7	-	142	142	141	139	141	141	144	144	143	143	142
8	-	126	126	125	126	126	126	127	127	126	127	127
<b>Total MS</b>	<b>25.00</b>	<b>-</b>	<b>394</b>	<b>392</b>	<b>394</b>	<b>392</b>	<b>397</b>	<b>398</b>	<b>405</b>	<b>405</b>	<b>404</b>	<b>405</b>
<b>Avg Class Size</b>	<b>-</b>	<b>15.8</b>	<b>15.7</b>	<b>15.8</b>	<b>15.7</b>	<b>15.9</b>	<b>15.9</b>	<b>16.2</b>	<b>16.2</b>	<b>16.2</b>	<b>16.2</b>	<b>16.2</b>
<b>High School</b>												
9	-	170	167	164	163	164	164	162	160	160	160	160
10	-	129	126	124	123	123	121	119	118	119	119	120
11	-	147	141	141	141	139	137	135	135	135	135	135
12	-	138	135	134	147	135	135	145	145	145	146	146
<b>Total HS</b>	<b>36.40</b>	<b>-</b>	<b>584</b>	<b>569</b>	<b>563</b>	<b>574</b>	<b>561</b>	<b>557</b>	<b>561</b>	<b>558</b>	<b>559</b>	<b>561</b>
<b>Avg Class Size</b>	<b>-</b>	<b>16.0</b>	<b>15.6</b>	<b>15.5</b>	<b>15.8</b>	<b>15.4</b>	<b>15.3</b>	<b>15.4</b>	<b>15.3</b>	<b>15.4</b>	<b>15.4</b>	<b>15.4</b>
<b>Community High School</b>												
<b>Total CHS</b>	<b>-</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>18</b>	<b>17</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>15</b>	<b>16</b>
<b>Total District</b>	<b>-</b>	<b>1,815</b>	<b>1,805</b>	<b>1,823</b>	<b>1,840</b>	<b>1,834</b>	<b>1,828</b>	<b>1,831</b>	<b>1,831</b>	<b>1,841</b>	<b>1,847</b>	<b>1,847</b>
<b>Change</b>	<b>-</b>	<b>1,874</b>	<b>1,870</b>	<b>1,900</b>	<b>1,899</b>	<b>1,940</b>	<b>1,931</b>	<b>1,931</b>	<b>1,963</b>	<b>1,969</b>	<b>(26)</b>	<b>(24)</b>

Pacific Grove Unified School District

**Enrollment - 2020-21**

	Jul	Aug 12	Aug 19	Sep 16	Oct 7	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Forest Grove</b>		1st Day	6th Day		CBEDs	25th	10th	21st	23rd	18th	21st	6th
TK	1.00	-	20	18	19	17	16	16	17	18	17	17
	sped=0	-	20.0	18.0	19.0	17.0	16.0	16.0	17.0	18.0	17.0	17.0
K	3.00	-	51	53	54	57	56	57	58	57	56	59
McMillan	sped=2	-	17.0	17.7	18.0	19.0	18.7	19.0	19.3	19.0	18.7	19.7
1	3.00	-	63	63	63	64	61	61	63	64	65	65
McMillan	sped=1	-	21.0	21.0	21.0	21.3	20.3	20.3	21.0	21.3	21.7	21.7
2	3.00	-	55	56	58	60	59	59	57	56	57	56
McMillan	sped=2	-	18.3	18.7	19.3	20.0	19.7	19.7	19.0	18.7	19.0	18.7
3	3.00	-	55	57	58	59	59	59	59	59	59	60
McMillan	sped=1	-	18.3	19.0	19.3	19.7	19.7	19.7	19.7	19.7	19.7	20.0
4	4.00	-	69	66	67	75	75	75	75	75	76	77
Cabalza	sped=8	-	17.3	16.5	16.8	18.8	18.8	18.8	18.8	18.8	19.0	19.3
5	3.00	-	60	55	58	59	58	58	58	58	59	58
Kelly	sped=2	-	20.0	18.3	19.3	19.7	19.3	19.3	19.3	19.3	19.7	19.3
<b>Total</b>	<b>20.00</b>	<b>-</b>	<b>373</b>	<b>368</b>	<b>377</b>	<b>391</b>	<b>384</b>	<b>385</b>	<b>387</b>	<b>387</b>	<b>389</b>	<b>393</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>18.7</b>	<b>18.4</b>	<b>18.9</b>	<b>19.6</b>	<b>19.2</b>	<b>19.3</b>	<b>19.4</b>	<b>19.4</b>	<b>19.5</b>	<b>19.7</b>
<b>SE (SDC)</b>	<b>2.00</b>	<b>-</b>	<b>21</b>	<b>16</b>	<b>16</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>20</b>	<b>20</b>
<b>Robert Down</b>												
K	3.00	-	56	61	61	61	59	58	59	61	60	62
Bloomer	sped=0	-	18.7	20.3	20.3	20.3	19.7	19.3	19.7	20.3	20.0	20.7
1	3.00	-	72	74	69	69	70	70	70	68	68	67
Bloomer	sped=3	-	24.0	24.7	23.0	23.0	23.3	23.3	23.3	22.7	22.7	22.3
2	4.00	-	87	89	88	87	86	85	85	84	84	83
Bloomer	sped=1	-	21.8	22.3	22.0	21.8	21.5	21.3	21.3	21.0	21.0	20.8
3	3.00	-	73	76	72	72	72	72	71	70	70	69
Bloomer	sped=3	-	24.3	25.3	24.0	24.0	24.0	24.0	23.7	23.3	23.3	23.0
4	4.00	-	84	84	79	78	78	78	79	80	81	81
	sped=1	-	21.0	21.0	19.8	19.5	19.5	19.5	19.8	20.0	20.3	20.3
5	3.00	-	68	69	67	67	64	63	63	62	62	62
	sped=0	-	22.7	23.0	22.3	22.3	21.3	21.0	21.0	20.7	20.7	20.7
<b>Total</b>	<b>20.00</b>	<b>-</b>	<b>440</b>	<b>453</b>	<b>436</b>	<b>434</b>	<b>429</b>	<b>426</b>	<b>427</b>	<b>425</b>	<b>425</b>	<b>424</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>22.0</b>	<b>22.7</b>	<b>21.8</b>	<b>21.7</b>	<b>21.5</b>	<b>21.3</b>	<b>21.4</b>	<b>21.3</b>	<b>21.3</b>	<b>21.2</b>
<b>SE/Reading</b>	<b>1.00</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>7</b>
<b>Middle School</b>												
6	-	-	153	154	151	151	145	146	147	142	145	147
7	-	-	136	131	132	133	128	128	129	128	128	129
8	-	-	187	183	181	181	176	176	177	175	175	175
<b>Total MS</b>	<b>24.80</b>	<b>-</b>	<b>476</b>	<b>468</b>	<b>464</b>	<b>465</b>	<b>449</b>	<b>450</b>	<b>453</b>	<b>445</b>	<b>448</b>	<b>451</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>19.2</b>	<b>18.9</b>	<b>18.7</b>	<b>18.8</b>	<b>18.1</b>	<b>18.1</b>	<b>18.3</b>	<b>17.9</b>	<b>18.1</b>	<b>18.2</b>
<b>High School</b>												
9	-	-	141	135	136	136	130	130	131	131	132	133
10	-	-	165	159	157	157	153	153	154	153	153	153
11	-	-	161	154	154	154	140	140	141	137	137	138
12	-	-	135	133	136	136	136	136	136	136	136	136
<b>Total HS</b>	<b>29.20</b>	<b>-</b>	<b>602</b>	<b>581</b>	<b>583</b>	<b>583</b>	<b>559</b>	<b>559</b>	<b>562</b>	<b>557</b>	<b>558</b>	<b>560</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>20.6</b>	<b>19.9</b>	<b>20.0</b>	<b>20.0</b>	<b>19.1</b>	<b>19.1</b>	<b>19.2</b>	<b>19.1</b>	<b>19.1</b>	<b>19.2</b>
<b>Community High School</b>												
<b>Total CHS</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>17</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>17</b>	<b>18</b>
<b>Total District</b>	<b>-</b>	<b>-</b>	<b>1,936</b>	<b>1,911</b>	<b>1,903</b>	<b>1,922</b>	<b>1,870</b>	<b>1,869</b>	<b>1,878</b>	<b>1,861</b>	<b>1,865</b>	<b>1,873</b>
<b>Change</b>	<b>-</b>	<b>-</b>	<b>(59)</b>	<b>(65)</b>	<b>(77)</b>	<b>(59)</b>	<b>(106)</b>	<b>(103)</b>	<b>(100)</b>	<b>(132)</b>	<b>(128)</b>	<b>1,873</b>

Pacific Grove Unified School District

**Enrollment - 2019-20**

	Jul	Aug 7	Aug 14	Sep 16	Oct 2	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Forest Grove</b>												
		1st Day	6th Day		CBEDs	25th	10th					
TK	1.00	-	21	21	25	26	26	26	24	25	25	-
	sped=0	-	21.0	21.0	25.0	26.0	26.0	26.0	24.0	25.0	25.0	-
K	4.00	-	68	67	66	65	67	66	68	70	70	-
McMillan	sped=2	-	17.0	16.8	16.5	16.3	16.8	16.5	17.0	17.5	17.5	-
1	3.00	-	59	58	59	61	61	60	59	59	59	-
McMillan	sped=3	-	19.7	19.3	19.7	20.3	20.3	20.0	19.7	19.7	19.7	-
2	3.00	-	60	59	59	60	60	59	59	61	61	-
McMillan	sped=1	-	20.0	19.7	19.7	20.0	20.0	19.7	19.7	20.3	20.3	-
3	4.00	-	86	78	77	76	75	77	81	81	81	-
K 2 & K 5	sped=7	-	21.5	19.5	19.3	19.0	18.8	19.3	20.3	20.3	20.3	-
4	3.00	-	56	53	52	52	52	53	56	56	56	-
Kreeger	sped=3	-	18.7	17.7	17.3	17.3	17.3	17.7	18.7	18.7	18.7	-
5	3.00	-	70	66	65	66	65	65	67	67	67	-
Kreeger	sped=2	-	23.3	22.0	21.7	22.0	21.7	21.7	22.3	22.3	22.3	-
<b>Total</b>	<b>21.00</b>	<b>-</b>	<b>420</b>	<b>402</b>	<b>403</b>	<b>406</b>	<b>406</b>	<b>406</b>	<b>414</b>	<b>419</b>	<b>419</b>	<b>-</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>20.0</b>	<b>19.1</b>	<b>19.2</b>	<b>19.3</b>	<b>19.3</b>	<b>19.3</b>	<b>19.7</b>	<b>20.0</b>	<b>20.0</b>	<b>-</b>
<b>SE (SDC)</b>	<b>3.00</b>	<b>-</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>-</b>
<b>Robert Down</b>												
K	3.00	-	60	61	64	63	64	63	67	67	67	-
Bloomer	sped=3	-	20.0	20.3	21.3	21.0	21.3	21.0	22.3	22.3	22.3	-
1	4.00	-	84	86	84	84	85	85	88	88	88	-
Bloomer	sped=2	-	21.0	21.5	21.0	21.0	21.3	21.3	22.0	22.0	22.0	-
2	3.00	-	72	70	74	71	71	71	73	74	74	-
Bloomer	sped=3	-	24.0	23.3	24.7	23.7	23.7	23.7	24.3	24.7	24.7	-
3	4.00	-	90	90	90	91	92	92	92	93	94	-
Bloomer	sped=1	-	22.5	22.5	22.5	22.8	23.0	23.0	23.0	23.3	23.5	-
4	3.00	-	72	72	70	72	70	70	70	72	72	-
	sped=0	-	24.0	24.0	23.3	24.0	23.3	23.3	23.3	24.0	24.0	-
5	3.00	-	81	82	81	79	79	78	76	78	78	-
	sped=0	-	27.0	27.3	27.0	26.3	26.3	26.0	25.3	26.0	26.0	-
<b>Total</b>	<b>20.00</b>	<b>-</b>	<b>459</b>	<b>461</b>	<b>463</b>	<b>460</b>	<b>461</b>	<b>459</b>	<b>466</b>	<b>472</b>	<b>473</b>	<b>-</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>23.0</b>	<b>23.1</b>	<b>23.2</b>	<b>23.0</b>	<b>23.1</b>	<b>23.0</b>	<b>23.3</b>	<b>23.6</b>	<b>23.7</b>	<b>-</b>
<b>SE/Reading</b>	<b>1.00</b>	<b>-</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>-</b>
<b>Middle School</b>												
6	-	-	132	131	131	131	130	131	131	133	133	-
7	-	-	178	180	179	180	179	178	179	180	180	-
8	-	-	138	139	140	140	138	137	137	137	137	-
<b>Total MS</b>	<b>21.32</b>	<b>-</b>	<b>448</b>	<b>450</b>	<b>450</b>	<b>451</b>	<b>447</b>	<b>446</b>	<b>447</b>	<b>450</b>	<b>450</b>	<b>-</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>21.0</b>	<b>21.1</b>	<b>21.1</b>	<b>21.2</b>	<b>21.0</b>	<b>20.9</b>	<b>21.0</b>	<b>21.1</b>	<b>21.1</b>	<b>-</b>
<b>High School</b>												
9	-	-	174	172	170	168	169	169	164	164	164	-
10	-	-	169	169	171	171	170	170	167	167	167	-
11	-	-	141	139	138	138	137	137	132	132	132	-
12	-	-	141	142	142	141	140	140	140	140	140	-
<b>Total HS</b>	<b>29.20</b>	<b>-</b>	<b>625</b>	<b>622</b>	<b>621</b>	<b>618</b>	<b>616</b>	<b>616</b>	<b>603</b>	<b>603</b>	<b>603</b>	<b>-</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>21.4</b>	<b>21.3</b>	<b>21.3</b>	<b>21.2</b>	<b>21.1</b>	<b>21.1</b>	<b>20.7</b>	<b>20.7</b>	<b>20.7</b>	<b>-</b>
<b>Community High School</b>												
<b>Total CHS</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>15</b>	<b>17</b>	<b>19</b>	<b>18</b>	<b>17</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>-</b>
<b>Total District</b>	<b>-</b>	<b>-</b>	<b>1,995</b>	<b>1,976</b>	<b>1,980</b>	<b>1,981</b>	<b>1,976</b>	<b>1,972</b>	<b>1,978</b>	<b>1,993</b>	<b>1,993</b>	<b>-</b>
<b>Change</b>	<b>-</b>	<b>-</b>	<b>(49)</b>	<b>(68)</b>	<b>(53)</b>	<b>(50)</b>	<b>(41)</b>	<b>(7)</b>	<b>(28)</b>	<b>(36)</b>	<b>(38)</b>	<b>(2,029)</b>

Pacific Grove Unified School District

**Enrollment - 2018-19**

	Jul	Aug 8	Aug 15	Sep 15	Oct 3	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Forest Grove</b>		1st Day	6th Day	CBEDs								
TK	1.00	-	27	27	27	26	26	26	26	26	25	25
	sped=0	-	27.0	27.0	27.0	26.0	26.0	26.0	26.0	26.0	25.0	25.0
K	4.00	-	65	64	64	64	63	62	62	64	63	61
Barrett	sped=1	-	16.3	16.0	16.0	16.0	15.8	15.5	15.5	16.0	15.8	15.3
1	3.00	-	58	58	57	58	57	56	58	59	58	58
	sped=0	-	19.3	19.3	19.0	19.3	19.0	18.7	19.3	19.7	19.3	19.3
2	4.00	-	87	82	82	83	82	80	82	89	88	88
B & K	sped=5	-	21.8	20.5	20.5	20.8	20.5	20.0	20.5	22.3	22.0	22.3
3	3.00	-	63	61	60	61	61	57	58	62	62	61
B & K	sped=3	-	21.0	20.3	20.0	20.3	20.3	19.0	19.3	20.7	20.7	20.3
4	3.00	-	70	70	70	70	69	69	69	73	73	73
Knight	sped=4	-	23.3	23.3	23.3	23.3	23.0	23.0	23.0	24.3	24.3	24.3
5	3.00	-	65	65	63	63	63	61	60	67	67	67
Kreeger	sped=7	-	21.7	21.7	21.0	21.0	21.0	20.3	20.0	22.3	22.3	22.3
<b>Total</b>	<b>21.00</b>	<b>-</b>	<b>435</b>	<b>427</b>	<b>423</b>	<b>425</b>	<b>421</b>	<b>411</b>	<b>415</b>	<b>440</b>	<b>437</b>	<b>436</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>20.7</b>	<b>20.3</b>	<b>20.1</b>	<b>20.2</b>	<b>20.0</b>	<b>19.6</b>	<b>19.8</b>	<b>21.0</b>	<b>20.8</b>	<b>20.8</b>
<b>SE (SDC)</b>	<b>2.00</b>	<b>-</b>	<b>12</b>	<b>20</b>	<b>20</b>	<b>19</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>19</b>
<b>Robert Down</b>												
K	4.00	-	80	80	79	78	78	77	78	82	81	80
Bloomer	sped=3	-	20.0	20.0	19.8	19.5	19.5	19.3	19.5	20.5	20.3	20.0
1	4.00	-	70	70	70	70	70	67	67	70	70	70
Bloomer	sped=3	-	17.5	17.5	17.5	17.5	17.5	16.8	16.8	17.5	17.5	17.5
2	4.00	-	86	86	87	87	85	86	86	88	89	87
Bloomer	sped=1	-	21.5	21.5	21.8	21.8	21.3	21.5	21.5	22.0	22.3	22.0
3	3.00	-	79	79	78	76	74	71	73	74	74	73
	sped=0	-	26.3	26.3	26.0	25.3	24.7	23.7	24.3	24.7	24.7	24.3
4	3.00	-	76	76	79	78	77	76	82	83	82	83
Bloomer	sped=1	-	25.3	25.3	26.3	26.0	25.7	25.3	27.3	27.7	27.3	27.7
5	3.00	-	66	66	65	64	64	62	63	63	64	65
	sped=0	-	22.0	22.0	21.7	21.3	21.3	20.7	21.0	21.0	21.3	21.7
<b>Total</b>	<b>23.00</b>	<b>-</b>	<b>457</b>	<b>457</b>	<b>458</b>	<b>453</b>	<b>448</b>	<b>439</b>	<b>449</b>	<b>460</b>	<b>460</b>	<b>460</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>19.9</b>	<b>19.9</b>	<b>19.9</b>	<b>19.7</b>	<b>19.5</b>	<b>19.1</b>	<b>19.5</b>	<b>20.0</b>	<b>20.0</b>	<b>19.8</b>
<b>SE/Reading</b>	<b>1.00</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>7</b>
<b>Middle School</b>												
6	-	-	176	174	175	174	174	173	177	178	179	179
7	-	-	149	145	143	144	143	140	142	143	143	143
8	-	-	168	168	167	167	165	164	163	162	164	164
<b>Total MS</b>	<b>24.80</b>	<b>-</b>	<b>493</b>	<b>487</b>	<b>485</b>	<b>485</b>	<b>482</b>	<b>477</b>	<b>482</b>	<b>483</b>	<b>486</b>	<b>486</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>19.9</b>	<b>19.6</b>	<b>19.6</b>	<b>19.6</b>	<b>19.4</b>	<b>19.2</b>	<b>19.4</b>	<b>19.5</b>	<b>19.6</b>	<b>19.6</b>
<b>High School</b>												
9	-	-	184	185	184	184	183	179	180	177	177	177
10	-	-	150	153	150	150	149	145	149	141	141	141
11	-	-	156	157	148	148	149	147	147	145	145	145
12	-	-	132	133	138	138	138	138	139	139	139	139
<b>Total HS</b>	<b>32.90</b>	<b>-</b>	<b>622</b>	<b>628</b>	<b>620</b>	<b>620</b>	<b>619</b>	<b>609</b>	<b>615</b>	<b>602</b>	<b>602</b>	<b>602</b>
<b>Avg Class Size</b>	<b>-</b>	<b>-</b>	<b>18.9</b>	<b>19.1</b>	<b>18.8</b>	<b>18.8</b>	<b>18.8</b>	<b>18.5</b>	<b>18.7</b>	<b>18.3</b>	<b>18.3</b>	<b>18.3</b>
<b>Community High School</b>												
<b>Total CHS</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>17</b>	<b>19</b>	<b>21</b>	<b>22</b>	<b>18</b>	<b>20</b>	<b>18</b>	<b>19</b>	<b>20</b>
<b>Total District</b>	<b>-</b>	<b>-</b>	<b>2,044</b>	<b>2,044</b>	<b>2,033</b>	<b>2,031</b>	<b>2,017</b>	<b>1,979</b>	<b>2,006</b>	<b>2,029</b>	<b>2,031</b>	<b>2,029</b>
<b>Change</b>	<b>(2,023)</b>	<b>(37)</b>	<b>(37)</b>	<b>(55)</b>	<b>(57)</b>	<b>(60)</b>	<b>(98)</b>	<b>(63)</b>	<b>(35)</b>	<b>(21)</b>	<b>(69)</b>	<b>2,023</b>

Pacific Grove Unified School District

**Enrollment - 2017-18**

	Jul	Aug 9	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
<b>Forest Grove</b>		1st Day			CBEDS								
TK	1.00	20	27	27	27	27	26	26	26	27	25	19	19
sped=0		20.0	27.0	27.0	27.0	27.0	26.0	26.0	26.0	27.0	25.0	19.0	19.0
K	4.00	39	62	64	65	65	62	62	61	61	61	67	67
sped=0		9.8	15.5	16.0	16.3	16.3	15.5	15.5	15.3	15.3	15.3	16.8	16.8
1	4.00	100	84	80	81	80	78	78	80	81	81	89	88
sped=6		25.0	21.0	20.0	20.3	20.0	19.5	19.5	20.0	20.3	20.3	22.3	22.0
2	3.00	64	66	64	64	64	62	62	61	62	61	63	63
sped=2		21.3	22.0	21.3	21.3	21.3	20.7	20.7	20.3	20.7	20.3	21.0	21.0
3	3.00	77	75	75	74	74	71	71	72	72	73	76	76
sped=3		25.7	25.0	25.0	24.7	24.7	23.7	23.7	24.0	24.0	24.3	25.3	25.3
4	3.00	68	68	67	68	68	70	70	69	69	68	76	76
sped=8		22.7	22.7	22.3	22.7	22.7	23.3	23.3	23.0	23.0	22.7	25.3	25.3
5	3.00	61	63	62	61	61	61	61	59	59	61	67	67
sped=5		20.3	21.0	20.7	20.3	20.3	20.3	20.3	19.7	19.7	20.3	22.3	22.3
<b>Total</b>	<b>21.00</b>	<b>429</b>	<b>445</b>	<b>439</b>	<b>440</b>	<b>439</b>	<b>430</b>	<b>430</b>	<b>428</b>	<b>431</b>	<b>430</b>	<b>457</b>	<b>456</b>
<b>Avg Class Size</b>		20.4	21.2	20.9	21.0	20.9	20.5	20.5	20.4	20.5	20.5	21.8	21.7
<b>SE</b>	<b>2.00</b>	15	22	22	24	24	24	24	23	23	20	21	
<b>Robert Down</b>													
K	4.00	49	69	71	71	72	71	71	71	71	71	75	75
sped=4		12.3	17.3	17.8	17.8	18.0	17.8	17.8	17.8	17.8	17.8	18.8	18.8
1	4.00	86	85	85	87	88	89	89	90	90	88	89	89
sped=2		21.5	21.3	21.3	21.8	22.0	22.3	22.3	22.5	22.5	22.0	22.3	22.3
2	3.00	81	82	83	81	81	81	81	80	78	78	78	78
sped=0		27.0	27.3	27.7	27.0	27.0	27.0	27.0	26.7	26.0	26.0	26.0	26.0
3	3.00	78	74	74	74	75	74	74	73	72	72	73	73
sped=1		26.0	24.7	24.7	24.7	25.0	24.7	24.7	24.3	24.0	24.0	24.3	24.3
4	3.00	72	74	73	73	73	76	76	76	75	75	74	73
sped=0		24.0	24.7	24.3	24.3	24.3	25.3	25.3	25.3	25.0	25.0	24.7	24.3
5	4.00	91	94	94	93	93	95	95	95	96	97	98	98
sped=0		22.8	23.5	23.5	23.3	23.3	23.8	23.8	23.8	24.0	24.3	24.5	24.5
<b>Total</b>	<b>21.00</b>	<b>457</b>	<b>478</b>	<b>480</b>	<b>479</b>	<b>482</b>	<b>486</b>	<b>486</b>	<b>485</b>	<b>482</b>	<b>481</b>	<b>487</b>	<b>486</b>
<b>Avg Class Size</b>		21.8	22.8	22.9	22.8	23.0	23.1	23.1	23.1	23.0	22.9	23.2	23.1
<b>SE/Reading</b>	<b>1.00</b>	4	6	6	7	7	6	6	6	6	6	6	
<b>Middle School</b>													
6		152	153	155	155	155	156	156	154	152	151	153	153
7		154	160	162	162	161	160	160	161	162	163	162	161
8		183	181	185	185	184	189	189	188	187	186	188	188
<b>Total MS</b>	<b>25.96</b>	<b>489</b>	<b>494</b>	<b>502</b>	<b>502</b>	<b>500</b>	<b>505</b>	<b>505</b>	<b>503</b>	<b>501</b>	<b>500</b>	<b>503</b>	<b>502</b>
<b>Avg Class Size</b>		18.8	19.0	19.3	19.3	19.3	19.5	19.5	19.4	19.3	19.3	19.4	19.3
<b>High School</b>													
9		162	170	168	169	169	167	167	165	163	162	163	162
10		176	171	168	170	170	166	166	166	167	165	166	165
11		145	146	145	144	144	143	143	144	141	142	146	146
12		131	134	134	135	135	133	133	131	130	128	130	130
<b>Total HS</b>	<b>32.60</b>	<b>614</b>	<b>621</b>	<b>615</b>	<b>618</b>	<b>618</b>	<b>609</b>	<b>609</b>	<b>606</b>	<b>601</b>	<b>597</b>	<b>605</b>	<b>603</b>
<b>Avg Class Size</b>		18.8	19.0	18.9	19.0	19.0	18.7	18.7	18.6	18.4	18.3	18.6	18.5
<b>Community High School</b>													
<b>Total CHS</b>		<b>15</b>	<b>15</b>	<b>17</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>18</b>	<b>20</b>	<b>18</b>	<b>19</b>	<b>19</b>
<b>Total District</b>		<b>2,023</b>	<b>2,081</b>	<b>2,081</b>	<b>2,088</b>	<b>2,088</b>	<b>2,077</b>	<b>2,077</b>	<b>2,069</b>	<b>2,064</b>	<b>2,052</b>	<b>2,098</b>	<b>2,066</b>
<b>Change</b>		37	(7)	(5)	7	6	(4)	2	(15)	(14)	(26)	26	(9)

Pacific Grove Unified School District

**Enrollment - 2016-17**

	Jul	Aug 10	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
<b>Forest Grove</b>		1st Day			CBEDS								
TK	1.00	22	28	28	28	28	27	26	27	27	27	28	28
sped=0		22.0	28.0	28.0	28.0	28.0	27.0	26.0	27.0	27.0	27.0	28.0	28.0
K	4.00	63	86	86	85	85	87	86	86	85	85	85	85
sped=1		15.8	21.5	21.5	21.3	21.3	21.8	21.5	21.5	21.3	21.3	21.3	21.3
1	4.00	73	72	72	70	70	70	73	74	71	71	71	71
sped=2		18.3	18.0	18.0	17.5	17.5	17.5	18.3	18.5	17.8	17.8	17.8	17.8
2	3.00	74	78	79	79	79	79	79	76	77	77	78	78
sped=1		24.7	26.0	26.3	26.3	26.3	26.3	26.3	25.3	25.7	25.7	26.0	26.0
3	3.00	57	67	67	65	65	66	66	67	67	67	68	68
sped=7		19.0	22.3	22.3	21.7	21.7	22.0	22.0	22.3	22.3	22.3	22.7	22.7
4	3.00	60	63	63	64	64	63	62	61	63	63	64	65
sped=4		20.0	21.0	21.0	21.3	21.3	21.0	20.7	20.3	21.0	21.0	21.3	21.7
5	3.00	60	65	64	64	64	63	63	65	66	66	67	68
sped=1		20.0	21.7	21.3	21.3	21.3	21.0	21.0	21.7	22.0	22.0	22.3	22.7
<b>Total</b>	<b>21.00</b>	<b>409</b>	<b>459</b>	<b>459</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>456</b>	<b>456</b>	<b>456</b>	<b>461</b>	<b>463</b>
<b>Class Size</b>		19.5	21.9	21.9	21.7	21.7	21.7	21.7	21.7	21.7	21.7	22.0	22.0
<b>SE</b>	<b>2.00</b>	17	17	17	17	17	17	16	15	16	16	15	15
<b>Robert Down</b>													
K	4.00	64	79	87	85	85	87	87	88	84	84	86	85
Robinson	sped=2	16.0	19.8	21.8	21.3	21.3	21.8	21.8	22.0	21.0	21.0	21.5	21.3
1	3.00	68	74	76	78	78	79	79	82	81	81	81	80
sped=0		22.7	24.7	25.3	26.0	26.0	26.3	26.3	27.3	27.0	27.0	27.0	26.7
2	3.00	74	77	77	77	77	74	75	74	74	74	74	74
Menig	sped=1	24.7	25.7	25.7	25.7	25.7	24.7	25.0	24.7	24.7	24.7	24.7	24.7
3	3.00	74	77	73	73	73	74	73	74	73	73	73	73
sped=0		24.7	25.7	24.3	24.3	24.3	24.7	24.3	24.7	24.3	24.3	24.3	24.3
4	4.00	83	91	92	92	92	91	89	89	89	89	89	88
Ballard	sped=1	20.8	22.8	23.0	23.0	23.0	22.8	22.3	22.3	22.3	22.3	22.3	22.0
5	3.00	80	82	81	81	81	81	81	81	81	81	81	83
sped=0		26.7	27.3	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.7
<b>Total</b>	<b>20.00</b>	<b>443</b>	<b>480</b>	<b>486</b>	<b>486</b>	<b>486</b>	<b>486</b>	<b>484</b>	<b>488</b>	<b>482</b>	<b>482</b>	<b>484</b>	<b>483</b>
<b>Class Size</b>		22.2	24.0	24.3	24.3	24.3	24.3	24.2	24.4	24.1	24.1	24.2	24.2
<b>SE/Reading</b>	<b>2.00</b>	6	5	3	4	4	4	4	5	5	5	6	5
<b>Middle School</b>													
6		148	151	151	151	151	151	151	155	154	154	153	155
7		188	186	185	186	186	188	189	185	187	187	185	185
8		155	161	159	158	158	158	157	159	160	160	159	162
<b>Total MS</b>	<b>25.96</b>	<b>491</b>	<b>498</b>	<b>495</b>	<b>495</b>	<b>495</b>	<b>497</b>	<b>497</b>	<b>499</b>	<b>501</b>	<b>501</b>	<b>497</b>	<b>502</b>
<b>Class Size</b>		18.9	19.2	19.1	19.1	19.1	19.1	19.1	19.2	19.3	19.3	19.1	19.3
<b>High School</b>													
9		167	171	167	170	170	170	170	174	175	175	174	174
10		154	152	155	153	152	148	147	146	147	147	145	145
11		146	146	143	138	138	134	133	134	132	132	129	129
12		136	141	142	142	142	143	142	142	141	141	141	141
<b>Total HS</b>	<b>32.60</b>	<b>603</b>	<b>610</b>	<b>607</b>	<b>603</b>	<b>602</b>	<b>595</b>	<b>592</b>	<b>596</b>	<b>595</b>	<b>595</b>	<b>589</b>	<b>589</b>
<b>Class Size</b>		18.5	18.7	18.6	18.5	18.5	18.3	18.2	18.3	18.3	18.3	18.1	18.1
<b>Community High School</b>													
<b>Total CHS</b>		<b>17</b>	<b>19</b>	<b>19</b>	<b>21</b>	<b>23</b>	<b>27</b>	<b>27</b>	<b>25</b>	<b>23</b>	<b>23</b>	<b>20</b>	<b>18</b>
<b>Total District</b>		<b>1,986</b>	<b>2,088</b>	<b>2,086</b>	<b>2,081</b>	<b>2,082</b>	<b>2,081</b>	<b>2,075</b>	<b>2,084</b>	<b>2,078</b>	<b>2,078</b>	<b>2,072</b>	<b>2,075</b>
<b>Change</b>		(109)	-	10	(1)	(1)	7	7	26	16	30	20	23

Pacific Grove Unified School District

### Enrollment - 2015-16

	Apr	May	Jun	Jul	Aug 5	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Forest Grove</b>					1st Day	CBEDS									
TK 1.00	14	20	22	24	27	28	26	26	26	26	26	26	27	26	26
10RD 16FD	14.0	20.0	22.0	24.0	27.0	28.0	26.0	26.0	26.0	26.0	26.0	26.0	27.0	26.0	26.0
K 3.00	41	60	66	76	74	74	78	78	78	77	79	80	79	79	79
sped=0	13.7	20.0	22.0	25.3	24.7	24.7	26.0	26.0	26.0	25.7	26.3	26.7	26.3	26.3	26.3
1 4.00	76	74	78	83	82	79	81	81	81	79	78	78	78	78	78
sped=1	19.0	18.5	19.5	20.8	20.5	19.8	20.3	20.3	20.3	19.8	19.5	19.5	19.5	19.5	19.5
2 3.00	56	56	58	61	62	63	61	61	61	61	61	62	63	64	64
sped=5	18.7	18.7	19.3	20.3	20.7	21.0	20.3	20.3	20.3	20.3	20.3	20.7	21.0	21.3	21.3
3 3.00	65	65	67	69	68	65	67	67	69	68	68	67	66	68	68
sped=3	21.7	21.7	22.3	23.0	22.7	21.7	22.3	22.3	23.0	22.7	22.7	22.3	22.0	22.7	22.7
4 3.00	68	69	67	70	67	69	69	69	67	65	63	64	63	63	63
sped=3	22.7	23.0	22.3	23.3	22.3	23.0	23.0	23.0	22.3	21.7	21.0	21.3	21.0	21.0	21.0
5 3.00	71	72	73	77	79	74	73	73	75	75	76	76	75	76	76
sped=4	23.7	24.0	24.3	25.7	26.3	24.7	24.3	24.3	25.0	25.0	25.3	25.3	25.0	25.3	25.3
<b>Total 20.00</b>	<b>391</b>	<b>416</b>	<b>431</b>	<b>460</b>	<b>459</b>	<b>452</b>	<b>455</b>	<b>455</b>	<b>457</b>	<b>451</b>	<b>451</b>	<b>453</b>	<b>451</b>	<b>454</b>	<b>454</b>
<b>Class Size</b>	19.6	20.8	21.6	23.0	23.0	22.6	22.8	22.8	22.9	22.6	22.6	22.7	22.6	22.7	22.7
<b>SE 2.00</b>	12	12	12	14	15	16	15	15	15	15	15	15	16	16	16
<b>Robert Down</b>															
K 3.00	32	44	52	64	71	69	68	68	69	70	71	70	70	70	70
	10.7	14.7	17.3	21.3	23.7	23.0	22.7	22.7	23.0	23.3	23.7	23.3	23.3	23.3	23.3
1 4.00	78	78	77	84	84	82	83	83	85	86	83	83	82	83	83
	19.5	19.5	19.3	21.0	21.0	20.5	20.8	20.8	21.3	21.5	20.8	20.8	20.5	20.8	20.8
2 3.00	71	72	74	76	77	77	78	79	79	80	79	80	80	80	80
	23.7	24.0	24.7	25.3	25.7	25.7	26.0	26.3	26.3	26.7	26.3	26.7	26.7	26.7	26.7
3 3.00	82	80	82	87	87	85	87	87	87	85	85	86	87	87	87
	27.3	26.7	27.3	29.0	29.0	28.3	29.0	29.0	29.0	28.3	28.3	28.7	29.0	29.0	29.0
4 4.00	77	80	83	88	90	86	86	86	84	85	88	87	85	85	85
	19.3	20.0	20.8	22.0	22.5	21.5	21.5	21.5	21.0	21.3	22.0	21.8	21.3	21.3	21.3
5 3.00	68	69	68	69	70	67	69	69	69	68	66	68	66	66	66
	22.7	23.0	22.7	23.0	23.3	22.3	23.0	23.0	23.0	22.7	22.0	22.7	22.0	22.0	22.0
<b>Total 20.00</b>	<b>408</b>	<b>423</b>	<b>436</b>	<b>468</b>	<b>479</b>	<b>466</b>	<b>471</b>	<b>472</b>	<b>473</b>	<b>474</b>	<b>472</b>	<b>474</b>	<b>470</b>	<b>471</b>	<b>471</b>
<b>Class Size</b>	20.4	21.2	21.8	23.4	24.0	23.3	23.6	23.6	23.7	23.7	23.6	23.7	23.5	23.6	23.6
<b>Middle School</b>															
6	159	160	160	185	186	187	188	188	186	186	187	187	187	187	187
7	153	153	153	165	161	164	164	164	162	163	164	164	161	161	161
8	157	163	163	165	160	161	160	160	159	159	159	160	158	158	158
<b>Total 25.16</b>	<b>469</b>	<b>476</b>	<b>476</b>	<b>515</b>	<b>507</b>	<b>512</b>	<b>512</b>	<b>512</b>	<b>507</b>	<b>508</b>	<b>510</b>	<b>511</b>	<b>506</b>	<b>506</b>	<b>506</b>
<b>Class Size</b>	18.6	18.9	18.9	20.5	20.2	20.3	20.3	20.3	20.2	20.2	20.3	20.3	20.1	20.1	20.1
<b>High School</b>															
9	157	156	156	172	165	163	164	164	162	162	160	159	159	159	159
10	151	151	151	158	157	156	155	155	153	153	147	145	141	142	142
11	149	149	149	149	149	150	147	147	145	144	139	140	139	146	146
12	140	140	140	142	140	145	147	147	146	146	144	144	142	135	135
<b>Total 32.60</b>	<b>597</b>	<b>596</b>	<b>596</b>	<b>621</b>	<b>611</b>	<b>614</b>	<b>613</b>	<b>613</b>	<b>606</b>	<b>605</b>	<b>590</b>	<b>588</b>	<b>581</b>	<b>582</b>	<b>582</b>
<b>Class Size</b>	18.3	18.3	18.3	19.0	18.7	18.8	18.8	18.8	18.6	18.6	18.1	18.0	17.8	17.9	17.9
<b>Community High School</b>															
<b>Total CHS</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>20</b>	<b>21</b>	<b>24</b>	<b>23</b>	<b>23</b>
<b>Total District</b>	<b>1,895</b>	<b>1,941</b>	<b>1,969</b>	<b>2,095</b>	<b>2,088</b>	<b>2,076</b>	<b>2,082</b>	<b>2,083</b>	<b>2,074</b>	<b>2,068</b>	<b>2,058</b>	<b>2,062</b>	<b>2,048</b>	<b>2,052</b>	<b>2,052</b>
Prior Year	102	153	1,893	2,038	2,041	2,019	2,018	2,015	2,016	2,005	2,015	2,012	2,009	2,004	2,001
Change	1,793	1,788	76	57	47	57	64	68	58	63	43	50	39	48	51

## Pacific Grove Unified School District

## Enrollment - 2014-15

Registrars are out 6/19 through 7/19

	Apr	May	Jun	Jul	8/6	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Forest Grove</b>					1st Day	CBEDS									
TK 1.00	12	15	24	29	28	27	27	27	27	27	27	27	26	27	27
(Klewan 9RD 18FG)	12.0	15.0	24.0	29.0	28.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	26.0	27.0	27.0
K 3.00	47	69	65	67	78	79	78	78	79	79	83	83	84	84	83
sped=0	15.7	23.0	21.7	22.3	26.0	26.3	26.0	26.0	26.3	26.3	27.7	27.7	28.0	28.0	27.7
1 3.00			57	63	64	61	61	60	60	62	63	63	63	63	63
sped=5		-	19.0	21.0	21.3	20.3	20.3	20.0	20.0	20.7	21.0	21.0	21.0	21.0	21.0
2 3.00			56	64	67	67	67	67	67	67	68	68	68	68	67
sped=2		-	18.7	21.3	22.3	22.3	22.3	22.3	22.3	22.3	22.7	22.7	22.7	22.7	22.3
3 3.00			64	69	68	68	67	68	66	67	68	69	69	69	70
sped=1		-	21.3	23.0	22.7	22.7	22.3	22.7	22.0	22.3	22.7	23.0	23.0	23.0	23.3
4 3.00			68	73	74	69	71	71	70	71	72	72	73	73	72
sped=4		-	22.7	24.3	24.7	23.0	23.7	23.7	23.3	23.7	24.0	24.0	24.3	24.3	24.0
5 3.00			76	78	76	78	76	75	76	76	77	77	75	75	74
sped=4		-	25.3	26.0	25.3	26.0	25.3	25.0	25.3	25.3	25.7	25.7	25.0	25.0	24.7
<b>Total 19.00</b>	<b>59</b>	<b>84</b>	<b>410</b>	<b>443</b>	<b>455</b>	<b>449</b>	<b>447</b>	<b>446</b>	<b>445</b>	<b>449</b>	<b>458</b>	<b>459</b>	<b>458</b>	<b>459</b>	<b>456</b>
<b>Class Size</b>	3.1	4.4	21.6	23.3	23.9	23.6	23.5	23.5	23.4	23.6	24.1	24.2	24.1	24.2	24.0
<b>SE 2.00</b>			11	12	12	12	14	14	14	13	15	15	15	16	16
<b>Robert Down</b>															
K 3.00	43	69	72	78	78	75	76	76	79	79	79	77	77	77	77
	14.3	23.0	24.0	26.0	26.0	25.0	25.3	25.3	26.3	26.3	26.3	25.7	25.7	25.7	25.7
1 4.00			67	77	76	72	72	72	72	74	74	74	75	76	76
			16.8	19.3	19.0	18.0	18.0	18.0	18.0	18.5	18.5	18.5	18.8	19.0	19.0
2 4.00			79	83	84	79	79	79	80	80	80	81	82	81	81
			19.8	20.8	21.0	19.8	19.8	19.8	20.0	20.0	20.0	20.3	20.5	20.3	20.3
3 3.00			75	84	85	84	86	85	82	81	82	82	80	80	80
			25.0	28.0	28.3	28.0	28.7	28.3	27.3	27.0	27.3	27.3	26.7	26.7	26.7
4 3.00			66	74	75	72	73	72	71	72	74	72	71	70	70
			22.0	24.7	25.0	24.0	24.3	24.0	23.7	24.0	24.7	24.0	23.7	23.3	23.3
5 3.00			75	80	81	82	84	84	87	85	86	85	85	85	85
			25.0	26.7	27.0	27.3	28.0	28.0	29.0	28.3	28.7	28.3	28.3	28.3	28.3
<b>Total 20.00</b>	<b>43</b>	<b>69</b>	<b>434</b>	<b>476</b>	<b>479</b>	<b>464</b>	<b>470</b>	<b>468</b>	<b>471</b>	<b>471</b>	<b>475</b>	<b>471</b>	<b>470</b>	<b>469</b>	<b>469</b>
<b>Class Size</b>	2.2	3.5	21.7	23.8	24.0	23.2	23.5	23.4	23.6	23.6	23.8	23.6	23.5	23.5	23.5
<b>Middle School</b>															
6			135	154	151	152	153	153	155	152	153	152	154	153	153
7			159	166	164	164	163	163	163	163	163	163	165	163	163
8			146	156	155	155	156	156	159	159	156	156	156	156	157
<b>Total M 28.20</b>	-	-	<b>440</b>	<b>476</b>	<b>470</b>	<b>471</b>	<b>472</b>	<b>472</b>	<b>477</b>	<b>474</b>	<b>472</b>	<b>471</b>	<b>475</b>	<b>472</b>	<b>473</b>
<b>Class Size</b>	-	-	15.6	16.9	16.7	16.7	16.7	16.7	16.9	16.8	16.7	16.7	16.8	16.7	16.8
<b>High School</b>															
9			153	168	166	163	160	160	159	154	154	153	151	151	151
10			143	152	151	152	151	151	150	150	149	150	149	149	149
11			156	161	159	156	151	151	150	147	141	141	140	140	140
12			131	132	132	134	134	134	132	128	129	129	129	129	129
<b>Total H 36.80</b>	-	-	<b>583</b>	<b>613</b>	<b>608</b>	<b>605</b>	<b>596</b>	<b>596</b>	<b>591</b>	<b>579</b>	<b>573</b>	<b>573</b>	<b>569</b>	<b>569</b>	<b>569</b>
<b>Class Size</b>	-	-	15.8	16.7	16.5	16.4	16.2	16.2	16.1	15.7	15.6	15.6	15.5	15.5	15.5
<b>Community High School</b>															
<b>CHS</b>			<b>15</b>	<b>18</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>19</b>	<b>22</b>	<b>23</b>	<b>22</b>	<b>19</b>	<b>18</b>
<b>Total District</b>	<b>102</b>	<b>153</b>	<b>1,893</b>	<b>2,038</b>	<b>2,041</b>	<b>2,019</b>	<b>2,018</b>	<b>2,015</b>	<b>2,016</b>	<b>2,005</b>	<b>2,015</b>	<b>2,012</b>	<b>2,009</b>	<b>2,004</b>	<b>2,001</b>
Prior Year	-	-	-	-	2,043	2,043	2,049	2,051	2,055	2,034	2,037	2,028	2,017	2,011	2,009
Change	102	153	1,893	2,038	(2)	(24)	(31)	(36)	(39)	(29)	(22)	(16)	(8)	(7)	(8)



Pacific Grove Unified School District

**Enrollment - 2013-14**

	Apr	May	Jun	Jul	8/6	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Forest Grove</b>					1st Day	CBEDS									
TK 1.00	13	16	18	23	22	22	22	21	21	23	23	23	23	24	24
(Klevan)	13.0	16.0	18.0	23.0	22.0	22.0	22.0	21.0	21.0	23.0	23.0	23.0	23.0	24.0	24.0
K 3.00	33	35	43	51	58	58	64	64	69	65	69	68	68	69	69
sped=0	11.0	11.7	14.3	17.0	19.3	19.3	21.3	21.3	23.0	21.7	23.0	22.7	22.7	23.0	23.0
1 3.00					69	69	68	67	65	64	65	64	65	66	66
sped=3					23.0	23.0	22.7	22.3	21.7	21.3	21.7	21.3	21.7	22.0	22.0
2 3.00					68	68	71	71	70	68	70	71	68	68	68
sped=0					22.7	22.7	23.7	23.7	23.3	22.7	23.3	23.7	22.7	22.7	22.7
3 3.00					66	66	63	65	67	65	69	70	70	72	73
sped=2					22.0	22.0	21.0	21.7	22.3	21.7	23.0	23.3	23.3	24.0	24.3
4 3.00					85	85	88	88	87	86	85	86	84	85	86
sped=4					28.3	28.3	29.3	29.3	29.0	28.7	28.3	28.7	28.0	28.3	28.7
5 3.00					71	71	72	72	72	69	69	70	69	69	69
sped=3					23.7	23.7	24.0	24.0	24.0	23.0	23.0	23.3	23.0	23.0	23.0
<b>Total 19.00</b>					<b>439</b>	<b>439</b>	<b>448</b>	<b>448</b>	<b>451</b>	<b>440</b>	<b>450</b>	<b>452</b>	<b>447</b>	<b>453</b>	<b>455</b>
<b>Class Size Ratio</b>	-	-	-	-	23.1	23.1	23.6	23.6	23.7	23.2	23.7	23.8	23.5	23.8	23.9
SE 325 1.00					9	9	10	10	10	10	10	10	10	10	10
<b>Robert Down</b>															
K 3.00					71	71	70	70	69	69	72	73	72	72	72
					23.7	23.7	23.3	23.3	23.0	23.0	24.0	24.3	24.0	24.0	24.0
1 4.00					92	92	91	91	94	93	89	88	88	89	89
					23.0	23.0	22.8	22.8	23.5	23.3	22.3	22.0	22.0	22.3	22.3
2 4.00					90	90	90	90	89	89	88	88	86	83	83
					22.5	22.5	22.5	22.5	22.3	22.3	22.0	22.0	21.5	20.8	20.8
3 3.00					74	74	72	72	72	72	72	71	71	71	71
					24.7	24.7	24.0	24.0	24.0	24.0	24.0	23.7	23.7	23.7	23.7
4 3.00					86	86	87	87	87	88	87	85	85	83	82
					28.7	28.7	29.0	29.0	29.0	29.3	29.0	28.3	28.3	27.7	27.3
5 3.00					77	77	77	77	73	73	74	72	71	70	70
					25.7	25.7	25.7	25.7	24.3	24.3	24.7	24.0	23.7	23.3	23.3
<b>Total 20.00</b>					<b>490</b>	<b>490</b>	<b>487</b>	<b>487</b>	<b>484</b>	<b>484</b>	<b>482</b>	<b>477</b>	<b>473</b>	<b>468</b>	<b>467</b>
<b>Class Size Ratio</b>	-	-	-	-	24.5	24.5	24.4	24.4	24.2	24.2	24.1	23.9	23.7	23.4	23.4
<b>Middle School</b>															
6					171	171	174	174	172	171	172	172	173	176	176
7					162	162	161	162	164	160	160	158	157	157	157
8					146	146	148	148	153	152	155	155	154	152	152
<b>Total 25.20</b>					<b>479</b>	<b>479</b>	<b>483</b>	<b>484</b>	<b>489</b>	<b>483</b>	<b>487</b>	<b>485</b>	<b>484</b>	<b>485</b>	<b>485</b>
<b>Class Size Ratio</b>	-	-	-	-	19.0	19.0	19.2	19.2	19.4	19.2	19.3	19.2	19.2	19.2	19.2
<b>High School</b>															
9					152	152	153	153	156	156	150	148	148	147	147
10					170	170	167	167	166	165	159	156	156	155	155
11					140	140	139	140	137	136	135	135	135	134	134
12					134	134	135	135	135	135	134	134	133	133	133
<b>Total 31.20</b>					<b>596</b>	<b>596</b>	<b>594</b>	<b>595</b>	<b>594</b>	<b>592</b>	<b>578</b>	<b>573</b>	<b>572</b>	<b>569</b>	<b>569</b>
<b>Class Size Ratio</b>	-	-	-	-	19.1	19.1	19.0	19.1	19.0	19.0	18.5	18.4	18.3	18.2	18.2
<b>Community High School</b>															
<b>Total CHS</b>					<b>30</b>	<b>30</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>25</b>	<b>30</b>	<b>31</b>	<b>31</b>	<b>26</b>	<b>23</b>
<b>Total District</b>	-	-	-	-	<b>2,043</b>	<b>2,043</b>	<b>2,049</b>	<b>2,051</b>	<b>2,055</b>	<b>2,034</b>	<b>2,037</b>	<b>2,028</b>	<b>2,017</b>	<b>2,011</b>	<b>2,009</b>
Prior Year	43	472	1,826	1,921	2,007	2,009	2,052	2,064	2,041	2,046	2,052	2,042	2,028	2,037	2,037
Change	(43)	(472)	(1,826)	(1,921)	36	34	(3)	(13)	14	(12)	(15)	(14)	(11)	(26)	(28)

Pacific Grove Unified School District

Enrollment - 2012-13

	Apr	May	Jun	Jul	8/6	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
<b>Forest Grove</b>					1st Day	<b>CBEDS</b>										
TK																
K	3.00	43	50	59	55	65	65	73	75	75	78	80	83	83	84	84
		14.3	16.7	19.7	18.3	21.7	21.7	24.3	25.0	25.0	26.0	26.7	27.7	27.7	28.0	28.0
1	3.00			70	72	72	72	77	77	74	72	70	68	67	66	66
				23.3	24.0	24.0	24.0	25.7	25.7	24.7	24.0	23.3	22.7	22.3	22.0	22.0
2	3.00			71	72	71	71	74	74	75	74	73	71	71	72	72
				23.7	24.0	23.7	23.7	24.7	24.7	25.0	24.7	24.3	23.7	23.7	24.0	24.0
3	3.00			73	74	76	76	76	77	78	78	81	81	71	82	82
				24.3	24.7	25.3	25.3	25.3	25.7	26.0	26.0	27.0	27.0	23.7	27.3	27.3
4	3.00			81	82	81	81	82	82	82	80	79	78	77	77	77
				27.0	27.3	27.0	27.0	27.3	27.3	27.3	26.7	26.3	26.0	25.7	25.7	25.7
5	3.00			83	85	87	87	90	90	89	88	88	88	87	87	87
				27.7	28.3	29.0	29.0	30.0	30.0	29.7	29.3	29.3	29.3	29.0	29.0	29.0
<b>Total</b>	<b>18.00</b>	<b>43</b>	<b>50</b>	<b>437</b>	<b>440</b>	<b>452</b>	<b>452</b>	<b>472</b>	<b>475</b>	<b>473</b>	<b>470</b>	<b>471</b>	<b>469</b>	<b>456</b>	<b>468</b>	<b>468</b>
<b>Class Size Ratio</b>		2.4	2.8	24.3	24.4	25.1	25.1	26.2	26.4	26.3	26.1	26.2	26.1	25.3	26.0	26.0
Sped	2.00					12	12	12	14	15	15	13	14	14	13	13
<b>Robert Down</b>																
K	3.00		53	33	81	83	83	85	88	84	84	84	83	84	84	84
			17.7	11.0	27.0	27.7	27.7	28.3	29.3	28.0	28.0	28.0	27.7	28.0	28.0	28.0
1	4.00		82	84	86	86	86	85	86	83	85	90	90	89	89	89
			20.5	21.0	21.5	21.5	21.5	21.3	21.5	20.8	21.3	22.5	22.5	22.3	22.3	22.3
2	3.00		79	75	82	83	83	81	84	80	80	78	74	76	76	76
			26.3	25.0	27.3	27.7	27.7	27.0	28.0	26.7	26.7	26.0	24.7	25.3	25.3	25.3
3	3.00		78	70	77	82	82	83	81	82	81	82	83	83	83	83
			26.0	23.3	25.7	27.3	27.3	27.7	27.0	27.3	27.0	27.3	27.7	27.7	27.7	27.7
4	3.00		66	63	70	70	70	74	78	76	80	81	81	81	80	80
			22.0	21.0	23.3	23.3	23.3	24.7	26.0	25.3	26.7	27.0	27.0	27.0	26.7	26.7
5	3.00		64	64	67	68	68	70	71	72	75	78	79	79	79	79
			21.3	21.3	22.3	22.7	22.7	23.3	23.7	24.0	25.0	26.0	26.3	26.3	26.3	26.3
<b>Total</b>	<b>19.00</b>	<b>-</b>	<b>422</b>	<b>389</b>	<b>463</b>	<b>472</b>	<b>472</b>	<b>478</b>	<b>488</b>	<b>477</b>	<b>485</b>	<b>493</b>	<b>490</b>	<b>492</b>	<b>491</b>	<b>491</b>
<b>Class Size Ratio</b>			22.2	20.5	24.4	24.8	24.8	25.2	25.7	25.1	25.5	25.9	25.8	25.9	25.8	25.8
<b>Middle School</b>																
6			133	133	151	151	150	150	148	149	150	149	149	148	148	148
7			141	141	155	155	161	162	160	160	160	159	159	159	159	159
8			143	143	156	156	158	157	153	154	154	154	154	155	155	155
<b>Total</b>	<b>24.20</b>	<b>-</b>	<b>-</b>	<b>417</b>	<b>417</b>	<b>462</b>	<b>462</b>	<b>469</b>	<b>469</b>	<b>461</b>	<b>463</b>	<b>464</b>	<b>462</b>	<b>462</b>	<b>462</b>	<b>462</b>
<b>Class Size Ratio</b>				17.2	17.2	19.1	19.1	19.4	19.4	19.0	19.1	19.2	19.1	19.1	19.1	19.1
<b>High School</b>																
9			161	168	172	172	175	173	174	172	171	169	167	167	167	167
10			148	153	155	155	155	155	154	155	156	154	153	152	152	152
11			146	150	151	151	154	153	149	147	144	142	140	140	140	140
12			113	115	117	117	116	116	116	117	117	117	117	117	117	117
<b>Total</b>	<b>30.20</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>586</b>	<b>595</b>	<b>595</b>	<b>600</b>	<b>597</b>	<b>593</b>	<b>591</b>	<b>588</b>	<b>582</b>	<b>577</b>	<b>576</b>	<b>576</b>
<b>Class Size Ratio</b>				18.8	19.4	19.7	19.7	19.9	19.8	19.6	19.6	19.5	19.3	19.1	19.1	19.1
<b>Community High School</b>																
<b>Total CHS</b>			<b>15</b>	<b>15</b>	<b>14</b>	<b>16</b>	<b>21</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>25</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>
<b>Total District</b>		<b>43</b>	<b>472</b>	<b>1,826</b>	<b>1,921</b>	<b>2,007</b>	<b>2,009</b>	<b>2,052</b>	<b>2,064</b>	<b>2,041</b>	<b>2,046</b>	<b>2,052</b>	<b>2,042</b>	<b>2,028</b>	<b>2,037</b>	<b>2,037</b>
Prior Year		40	53	66	71	1,921	1,921	1,923	1,934	1,963	1,922	1,938	1,939	1,930	1,939	1,920
Change		3	419	1,760	1,850	86	88	129	130	78	124	114	103	98	98	117

Pacific Grove Unified School District

**Enrollment - 2011-12**

	Apr	May	Jun	Jul	8/6	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
<b>Forest Grove</b>					1st Day	<b>CBEDS</b>										
TK																
K	3.00	40	53	66	71	77	77	78	78	78	75	75	74	72	72	71
		13.3	17.7	22.0	23.7	25.7	25.7	26.0	26.0	26.0	25.0	25.0	24.7	24.0	24.0	23.7
1	3.00					70	70	72	72	72	70	72	72	73	74	73
						23.3	23.3	24.0	24.0	24.0	23.3	24.0	24.0	24.3	24.7	24.3
2	3.00					77	77	79	77	77	75	78	78	77	77	77
						25.7	25.7	26.3	25.7	25.7	25.0	26.0	26.0	25.7	25.7	25.7
3	3.00					80	80	79	80	78	79	81	82	81	82	81
						26.7	26.7	26.3	26.7	26.0	26.3	27.0	27.3	27.0	27.3	27.0
4	3.00					80	80	80	80	80	79	82	82	83	85	84
						26.7	26.7	26.7	26.7	26.7	26.3	27.3	27.3	27.7	28.3	28.0
5	3.00					75	75	76	75	76	77	78	79	79	79	78
						25.0	25.0	25.3	25.0	25.3	25.7	26.0	26.3	26.3	26.3	26.0
<b>Total</b>	<b>18.00</b>	<b>40</b>	<b>53</b>	<b>66</b>	<b>71</b>	<b>459</b>	<b>459</b>	<b>464</b>	<b>462</b>	<b>461</b>	<b>455</b>	<b>466</b>	<b>467</b>	<b>465</b>	<b>469</b>	<b>464</b>
<b>Class Size Ratio</b>		2.2	2.9	3.7	3.9	25.5	25.5	25.8	25.7	25.6	25.3	25.9	25.9	25.8	26.1	25.8
<b>Sped</b>																
<b>Robert Down</b>																
K	3.00					86	86	86	86	88	87	93	93	93	95	94
						28.7	28.7	28.7	28.7	29.3	29.0	31.0	31.0	31.0	31.7	31.3
1	4.00					80	80	80	80	79	78	78	77	75	77	77
						20.0	20.0	20.0	20.0	19.8	19.5	19.5	19.3	18.8	19.3	19.3
2	3.00					79	79	79	79	79	78	80	80	78	78	78
						26.3	26.3	26.3	26.3	26.3	26.0	26.7	26.7	26.0	26.0	26.0
3	3.00					73	73	74	76	76	72	72	74	72	72	71
						72.0	24.3	24.7	25.3	25.3	24.0	24.0	24.7	24.0	24.0	23.7
4	3.00					72	72	72	72	73	70	70	70	68	69	69
						24.0	24.0	24.0	24.0	24.3	23.3	23.3	23.3	22.7	23.0	23.0
5	3.00					64	64	62	62	61	62	62	62	62	62	61
						21.3	21.3	20.7	20.7	20.3	20.7	20.7	20.7	20.7	20.7	20.3
<b>Total</b>	<b>19.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>454</b>	<b>454</b>	<b>453</b>	<b>455</b>	<b>456</b>	<b>447</b>	<b>455</b>	<b>456</b>	<b>448</b>	<b>453</b>	<b>450</b>
<b>Class Size Ratio</b>		-	-	-	-	23.9	23.9	23.8	23.9	24.0	23.5	23.9	24.0	23.6	23.8	23.7
<b>Middle School</b>																
6						153	153	151	150	154	152	152	151	150	151	149
7						144	144	146	148	148	146	148	146	150	150	150
8						150	150	152	152	158	154	157	157	157	157	156
<b>Total</b>	<b>24.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>447</b>	<b>447</b>	<b>449</b>	<b>450</b>	<b>460</b>	<b>452</b>	<b>457</b>	<b>454</b>	<b>457</b>	<b>458</b>	<b>455</b>
<b>Class Size Ratio</b>		-	-	-	-	18.5	18.5	18.6	18.6	19.0	18.7	18.9	18.8	18.9	18.9	18.8
<b>High School</b>																
9						143	143	142	146	161	147	146	146	145	146	147
10						149	149	149	151	148	150	148	149	148	148	148
11						127	127	126	128	146	125	117	116	116	115	115
12						127	127	125	125	113	128	126	125	125	125	125
<b>Total</b>	<b>30.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>546</b>	<b>546</b>	<b>542</b>	<b>550</b>	<b>568</b>	<b>550</b>	<b>537</b>	<b>536</b>	<b>534</b>	<b>534</b>	<b>535</b>
<b>Class Size Ratio</b>		-	-	-	-	18.1	18.1	17.9	18.2	18.8	18.2	17.8	17.7	17.7	17.7	17.7
<b>Community High School</b>																
<b>Total CHS</b>						<b>15</b>	<b>15</b>	<b>15</b>	<b>17</b>	<b>18</b>	<b>18</b>	<b>23</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>16</b>
<b>Total District</b>		<b>40</b>	<b>53</b>	<b>66</b>	<b>71</b>	<b>1,921</b>	<b>1,921</b>	<b>1,923</b>	<b>1,934</b>	<b>1,963</b>	<b>1,922</b>	<b>1,938</b>	<b>1,939</b>	<b>1,930</b>	<b>1,939</b>	<b>1,920</b>
Prior Year		27	43	48	756	1,817	1,815	1,811	1,821	1,818	1,811	1,841	1,841	1,842	1,845	1,831
Change		13	10	18	(685)	104	106	112	113	145	111	97	98	88	94	89

Pacific Grove Unified School District

**Enrollment - 2010-11**

	Apr	May	Jun	Jul	8/6	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
<b>Forest Grove</b>					1st Day	CBEDS										
TK																
K	3.00	27	43	48	59	71	71	71	72	72	67	75	75	74	76	75
		9.0	14.3	16.0	19.7	23.7	23.7	23.7	24.0	24.0	22.3	25.0	25.0	24.7	25.3	25.0
1	3.00				68	71	71	70	70	71	71	72	71	70	71	71
					22.7	23.7	23.7	23.3	23.3	23.7	23.7	24.0	23.7	23.3	23.7	23.7
2	3.00				65	68	68	68	68	69	69	71	70	71	72	72
					21.7	22.7	22.7	22.7	22.7	23.0	23.0	23.7	23.3	23.7	24.0	24.0
3	3.00				68	71	71	71	71	72	71	72	72	74	74	73
					22.7	23.7	23.7	23.7	23.7	24.0	23.7	24.0	24.0	24.7	24.7	24.3
4	2.50				61	68	68	67	67	69	69	70	69	69	69	67
					24.4	27.2	27.2	26.8	26.8	27.6	27.6	28.0	27.6	27.6	27.6	26.8
5	2.50				66	69	69	70	70	71	70	73	73	71	70	70
					26.4	27.6	27.6	28.0	28.0	28.4	28.0	29.2	29.2	28.4	28.0	28.0
<b>Total</b>	<b>17.00</b>	<b>27</b>	<b>43</b>	<b>48</b>	<b>387</b>	<b>418</b>	<b>418</b>	<b>417</b>	<b>418</b>	<b>424</b>	<b>417</b>	<b>433</b>	<b>430</b>	<b>429</b>	<b>432</b>	<b>428</b>
<b>Class Size Ratio</b>		1.6	2.5	2.8	22.8	24.6	24.6	24.5	24.6	24.9	24.5	25.5	25.3	25.2	25.4	25.2
Sped	2.00															
<b>Robert Down</b>																
K	3.00				61	73	73	74	74	76	75	75	76	76	75	75
					20.3	24.3	24.3	24.7	24.7	25.3	25.0	25.0	25.3	25.3	25.0	25.0
1	3.00				58	69	68	71	71	69	69	75	76	77	75	75
					19.3	23.0	22.7	23.7	23.7	23.0	23.0	25.0	25.3	25.7	25.0	25.0
2	3.00				61	66	66	66	66	66	68	71	71	71	71	70
					20.3	22.0	22.0	22.0	22.0	22.0	22.7	23.7	23.7	23.7	23.7	23.3
3	3.00				67	71	71	69	70	69	67	66	68	67	68	68
					22.3	23.7	23.7	23.0	23.3	23.0	22.3	22.0	22.7	22.3	22.7	22.7
4	2.50				59	61	61	61	61	58	57	58	63	62	63	64
					23.6	24.4	24.4	24.4	24.4	23.2	22.8	23.2	25.2	24.8	25.2	25.6
5	2.50				63	68	67	66	66	67	67	68	69	69	69	68
					25.2	27.2	26.8	26.4	26.4	26.8	26.8	27.2	27.6	27.6	27.6	27.2
<b>Total</b>	<b>17.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>369</b>	<b>408</b>	<b>406</b>	<b>407</b>	<b>408</b>	<b>405</b>	<b>403</b>	<b>413</b>	<b>423</b>	<b>422</b>	<b>421</b>	<b>420</b>
<b>Class Size Ratio</b>		<b>-</b>	<b>-</b>	<b>-</b>	21.7	24.0	23.9	23.9	24.0	23.8	23.7	24.3	24.9	24.8	24.8	24.7
<b>Middle School</b>																
6					124	124	125	126	126	125	125	127	128	128	127	
7					144	144	144	144	149	151	153	151	151	152	152	
8					134	134	135	138	136	136	133	134	136	136	137	
<b>Total</b>	<b>24.20</b>				<b>402</b>	<b>402</b>	<b>404</b>	<b>408</b>	<b>411</b>	<b>412</b>	<b>411</b>	<b>412</b>	<b>415</b>	<b>416</b>	<b>416</b>	
<b>Class Size Ratio</b>					16.6	16.6	16.7	16.9	17.0	17.0	17.0	17.0	17.1	17.2	17.2	
<b>High School</b>																
9					148	150	148	150	148	149	151	149	153	155	155	
10					139	139	136	137	137	138	139	137	135	136	136	
11					133	134	132	132	131	131	129	128	127	127	127	
12					142	139	141	141	140	139	138	136	135	134	134	
<b>Total</b>	<b>30.20</b>				<b>562</b>	<b>562</b>	<b>557</b>	<b>560</b>	<b>556</b>	<b>557</b>	<b>557</b>	<b>550</b>	<b>550</b>	<b>552</b>	<b>552</b>	
<b>Class Size Ratio</b>					18.6	18.6	18.4	18.5	18.4	18.4	18.4	18.2	18.2	18.3	18.3	
<b>Community High School</b>																
<b>Total CHS</b>					<b>27</b>	<b>27</b>	<b>26</b>	<b>27</b>	<b>22</b>	<b>22</b>	<b>27</b>	<b>26</b>	<b>26</b>	<b>24</b>	<b>15</b>	
<b>Total District</b>		<b>27</b>	<b>43</b>	<b>48</b>	<b>756</b>	<b>1,817</b>	<b>1,815</b>	<b>1,811</b>	<b>1,821</b>	<b>1,818</b>	<b>1,811</b>	<b>1,841</b>	<b>1,841</b>	<b>1,842</b>	<b>1,845</b>	<b>1,831</b>

## Pacific Grove Unified School District

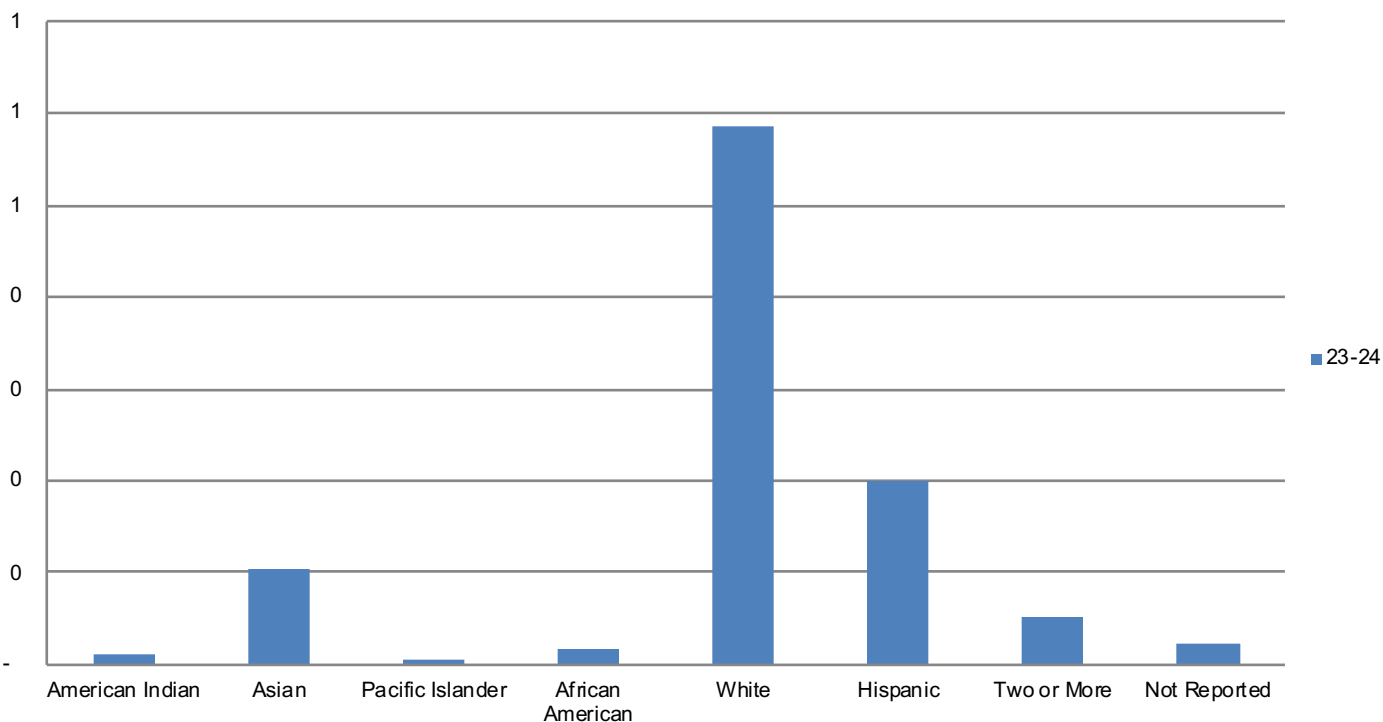
## Enrollment by Ethnicity

	2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
	Actual		Actual		Actual		Actual		Actual		Actual		Actual	
<b>Forest Grove</b>														
Native American	1	0%	5	1%	4	1%	3	1%	4	1%	2	1%	1	0%
Asian	33	7%	59	13%	53	13%	52	13%	41	10%	39	10%	30	9%
Pacific Islander	1	0%	4	1%	3	1%	2	1%	4	1%	4	1%	2	1%
African American	7	2%	14	3%	11	3%	6	2%	6	1%	6	2%	8	2%
White	257	57%	262	59%	240	57%	211	54%	217	53%	197	51%	161	47%
Hispanic	90	20%	91	21%	99	23%	104	27%	107	26%	100	26%	102	30%
Two or More	46	10%	8	2%	13	3%	14	4%	21	5%	28	7%	28	8%
None Reported	16	4%	-	0%	-	0%	-	0%	10	2%	13	3%	13	4%
<b>Total FG</b>	<b>451</b>		<b>443</b>		<b>423</b>		<b>392</b>		<b>410</b>		<b>389</b>		<b>345</b>	
<b>Robert Down</b>														
Native American	2	0%	9	2%	6	1%	6	1%		0%	3	1%	1	0%
Asian	38	8%	52	11%	53	11%	36	8%	36	9%	25	6%	35	8%
Pacific Islander	1	0%	2	0%	3	1%	3	1%	3	1%	3	1%	2	0%
African American	3	1%	10	2%	12	3%	12	3%	9	2%	5	1%	4	1%
White	296	61%	299	64%	303	64%	267	62%	277	66%	268	66%	255	61%
Hispanic	73	15%	79	17%	85	18%	82	19%	67	16%	67	16%	61	15%
Two or More	42	9%	11	2%	8	2%	21	5%	23	6%	29	7%	48	11%
None Reported	31	6%	4	1%	2	0%	3	1%	3	1%	8	2%	13	3%
<b>Total RD</b>	<b>486</b>		<b>466</b>		<b>472</b>		<b>430</b>		<b>418</b>		<b>408</b>		<b>419</b>	
<b>Middle School</b>														
Native American	3	1%	5	1%	3	1%	4	1%	6	2%	8	2%	7	2%
Asian	41	8%	59	12%	38	8%	55	12%	57	15%	63	15%	63	14%
Pacific Islander	5	1%	6	1%	5	1%	6	1%	3	1%	1	0%	1	0%
African American	3	1%	17	4%	12	3%	11	2%	7	2%	7	2%	5	1%
White	306	61%	288	59%	278	62%	259	58%	221	58%	238	57%	252	56%
Hispanic	94	19%	87	18%	86	19%	89	20%	70	19%	84	20%	86	19%
Two or More	39	8%	1	0%	15	3%	15	3%	12	3%	18	4%	29	6%
None Reported	9	2%	22	5%	13	3%	11	2%	2	1%	2	0%	4	1%
<b>Total MS</b>	<b>500</b>		<b>485</b>		<b>450</b>		<b>450</b>		<b>378</b>		<b>421</b>		<b>447</b>	
<b>High School</b>														
Native American	1	0%	8	1%	8	1%	8	1%	6	1%	6	1%	10	2%
Asian	63	11%	87	14%	64	10%	63	11%	66	12%	61	11%	61	12%
Pacific Islander	5	1%	5	1%	9	1%	5	1%	3	1%	4	1%	1	0%
African American	13	2%	20	3%	17	3%	15	3%	11	2%	13	2%	10	2%
White	345	58%	381	61%	377	61%	333	59%	328	60%	335	61%	305	59%
Hispanic	104	17%	120	19%	121	19%	127	23%	107	20%	100	18%	97	19%
Two or More	41	7%	-	0%	16	3%	4	1%	11	2%	16	3%	22	4%
None Reported	25	4%	1	0%	10	2%	6	1%	16	3%	16	3%	13	3%
<b>Total HS</b>	<b>597</b>		<b>622</b>		<b>622</b>		<b>561</b>		<b>548</b>		<b>551</b>		<b>519</b>	

	2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
	Actual		Actual		Actual		Actual		Actual		Actual		Actual	
<b>Community High</b>														
Native American	-	0%	1	0%	1	0%	-	0%	-	0%	-	0%	1	0%
Asian	-	0%	1	0%	1	0%	1	0%	1	0%	-	0%	-	0%
Pacific Islander	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1	0%
African American	-	0%	-	0%	1	0%	1	0%		0%	-	0%	-	0%
White	6	1%	12	2%	12	2%	10	2%	9	2%	-	0%	-	0%
Hispanic	9	2%	3	0%	1	0%	5	1%	7	1%	6	1%	5	1%
Two or More	2	0%	-	0%	-	0%	-	0%	1	0%	5	1%	-	0%
None Reported	-	0%	2	0%	1	0%	-	0%		0%	1	0%	8	2%
<b>Total CHS</b>	<b>17</b>		<b>19</b>		<b>17</b>		<b>17</b>		<b>18</b>		<b>12</b>		<b>15</b>	

	2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
	Actual		Actual		Actual		Actual		Actual		Actual		Actual	
<b>District Total</b>														
Native American	7	0%	28	1%	22	1%	21	1%	16	1%	19	1%	15	1%
Asian	175	9%	258	13%	209	11%	207	11%	201	11%	184	10%	190	11%
Pacific Islander	12	1%	17	1%	20	1%	16	1%	13	1%	12	1%	9	1%
African American	26	1%	61	3%	53	3%	45	2%	33	2%	31	2%	27	2%
White	1,210	59%	1,242	61%	1,210	61%	1,080	58%	1,052	59%	1,038	59%	981	56%
Hispanic	370	18%	380	19%	392	20%	407	22%	358	20%	354	20%	351	20%
Two or More	170	8%	20	1%	52	3%	54	3%	68	4%	92	5%	127	7%
Not Reported	81	4%	29	1%	26	1%	20	1%	31	2%	39	2%	51	3%
<b>Total District</b>	<b>2,051</b>		<b>2,035</b>		<b>1,984</b>		<b>1,850</b>		<b>1,772</b>		<b>1,769</b>		<b>1,751</b>	

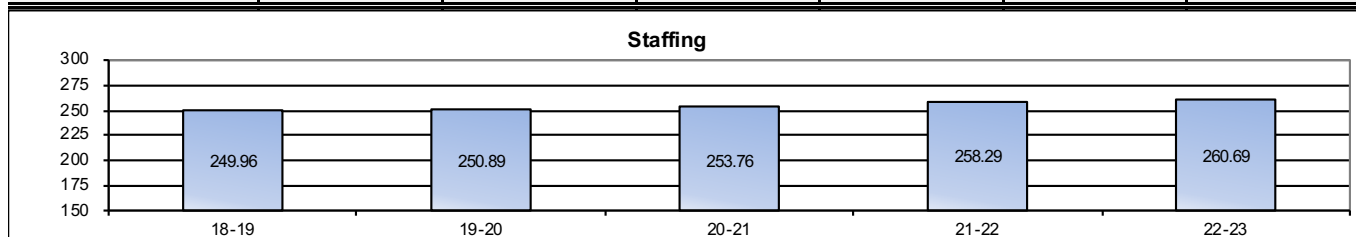
Ethnicity 15-16 through 23-24



Pacific Grove Unified School District

**Staffing by Classification - General Fund Only**

General Fund Only	2017-18 actual		2018-19 actual		2019-20 actual		2020-21 actual		2021-22 actual		2022-23 actual	
<b>Certificated</b>												
Counselors	5.20	1.20	5.40	0.20	6.00	0.60	6.00	-	6.00	-	6.00	0.00
Librarians	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	0.00
Nurse	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	0.00
Psychologists	2.60	-	2.60	-	2.60	-	2.60	-	2.60	-	2.60	0.00
Speech	3.00	(0.80)	3.80	0.80	3.80	-	3.80	-	3.80	-	3.80	0.00
Teachers	121.65	3.55	123.40	1.75	123.70	0.30	124.60	0.90	123.30	(1.30)	123.30	0.00
<b>Total Certificated</b>	<b>134.45</b>	<b>3.95</b>	<b>137.20</b>	<b>2.75</b>	<b>138.10</b>	<b>0.90</b>	<b>139.00</b>	<b>0.90</b>	<b>137.70</b>	<b>(1.30)</b>	<b>137.70</b>	<b>0.00</b>
<b>Classified</b>												
Account Clerks	1.25	-	1.25	-	1.25	-	1.25	-	0.50	(0.75)	0.50	0.00
Admin Asst	5.13	-	5.13	-	5.13	-	5.87	0.75	5.87	-	5.87	0.00
Admin Specialist	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-	2.00	0.00
Campus Sups	2.38	0.75	1.63	(0.75)	1.63	-	2.38	0.75	2.38	-	2.38	0.00
CT/Clerks/Office Mgr	6.23	(0.75)	7.02	0.79	6.98	(0.04)	6.98	-	6.98	-	6.98	0.00
Comp Lab Tech	4.00	-	3.00	(1.00)	4.00	1.00	4.00	-	4.00	-	4.00	0.00
Custodial	14.00	1.00	14.03	0.03	12.00	(2.03)	13.00	1.00	13.00	-	13.00	0.00
Grounds/Maintenance	6.94	-	5.94	(1.00)	6.94	1.00	7.93	0.99	8.06	0.13	9.06	1.00
Health Care Asst	2.25	-	2.25	-	2.25	-	2.25	-	2.25	-	2.25	0.00
Inst Assistants	21.22	0.19	21.48	0.26	20.79	(0.69)	21.04	0.25	21.04	-	21.04	0.00
Library Media Tech	2.75	-	2.75	-	2.75	-	2.75	-	2.25	(0.50)	2.25	0.00
Noon Duty	2.13	0.03	2.50	0.38	2.13	(0.38)	2.13	-	2.13	-	2.13	0.00
Occup Therapist	1.60	0.10	1.60	-	1.60	-	1.60	-	1.60	-	1.60	0.00
Paraprofessionals	7.68	2.02	18.38	10.70	19.72	1.34	19.72	0.00	26.10	6.38	26.50	0.40
Transportation	3.56	-	3.75	0.19	3.56	(0.19)	1.80	(1.76)	2.37	0.57	2.37	0.00
<b>Total Classified</b>	<b>83.10</b>	<b>3.34</b>	<b>92.69</b>	<b>9.59</b>	<b>92.71</b>	<b>0.03</b>	<b>94.69</b>	<b>1.97</b>	<b>100.52</b>	<b>5.83</b>	<b>101.92</b>	<b>1.40</b>
<b>Management</b>												
Fiscal Officer											1.00	
Principals	4.00	-	4.00	-	4.00	-	4.00	-	4.00	-	4.00	0.00
Asst Principals	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-	2.00	0.00
Director - Cert	4.00	-	4.00	-	4.00	-	3.00	(1.00)	3.00	-	3.00	0.00
Director - Class	2.00	-	2.00	-	2.00	-	3.00	1.00	3.00	-	3.00	0.00
Director of Safety	0.20	-	0.20	-	0.20	-	0.20	-	0.20	-	0.20	0.00
Asst Supt	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	0.00
Superintendent	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	0.00
<b>Total Management</b>	<b>14.20</b>	<b>-</b>	<b>14.20</b>	<b>-</b>	<b>14.20</b>	<b>-</b>	<b>14.20</b>	<b>-</b>	<b>14.20</b>	<b>-</b>	<b>15.20</b>	<b>0.00</b>
<b>Confidential</b>												
Payroll/Personnel	2.63	-	2.88	0.25	2.88	-	2.88	-	2.88	-	2.88	0.00
Accounting	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	0.00
Admin Asst	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-	2.00	0.00
<b>Total Confidential</b>	<b>5.63</b>	<b>-</b>	<b>5.88</b>	<b>0.25</b>	<b>5.88</b>	<b>-</b>	<b>5.88</b>	<b>-</b>	<b>5.88</b>	<b>-</b>	<b>5.88</b>	<b>0.00</b>
<b>Total District</b>	<b>237.37</b>	<b>7.29</b>	<b>249.96</b>	<b>12.59</b>	<b>250.89</b>	<b>0.93</b>	<b>253.76</b>	<b>2.87</b>	<b>258.29</b>	<b>4.53</b>	<b>260.69</b>	<b>2.40</b>



Pacific Grove Unified School District

Staffing by Location - 2022-23

Positions	Forest Grove	Robert Down	Middle School	High School	Comm High	Adult Ed	David Ave	M&O Transp	Spec Ed	Food Serv	District Office	Total Staffing
Account Clerk I				0.50								0.50
Admin Secretary I											2.00	2.00
Admin Specialist											2.00	2.00
Admin Asst II-III-IV			1.00	3.50	0.63	1.00		0.75				6.88
Bus Drivers/Foreman								2.38				2.38
Campus Supervisor			0.75	1.63								2.38
Career Tech				0.75								0.75
Child care attendant	-	-				2.61						2.61
Clerk III	0.73	0.75	1.75	1.00		3.24					1.25	8.72
Computer Tech II/Info Tech	1.00	1.00	1.00	1.00		0.50						4.50
Coordinator	-					1.00					1.00	2.00
Counselor	1.00	1.00	1.00	3.00								6.00
Custodian I-II	2.00	3.00	3.00	4.50	0.50	2.00						15.00
Director I								1.00	1.00	1.00	2.20	5.20
Director II											1.00	1.00
Fiscal Officer											1.00	1.00
Food Service I-II-III										4.38		4.38
Grounds								2.00				2.00
Health Care/Nurse	0.75	0.75	0.75								1.00	3.25
Inst Assistant II	2.15	1.25	3.00	3.81								10.21
Inst Assistant (SIP/PE)	4.19	2.90	1.38	0.84			0.75					10.05
Inst Assistant I	1.18	1.16		-		6.25						8.59
Library Tech I				0.25								0.25
Library Tech II	0.75	0.75	0.75									2.25
Library Tech III				0.25								0.25
Librarian				1.00								1.00
Lunch Noon Duty	1.13	0.88	0.13									2.13
Maintenance II								3.00				3.00
Maintenance III												-
Maintenance Utility								2.37				2.37
Office Manager	1.00	1.00										2.00
OT-Occupational Therapist	0.80	0.80										1.60
Paraprofessional	5.65	3.31	4.88	4.06		2.11	0.74					20.75
Payroll/Benefits											1.00	1.00
Personnel Spec/Tech											1.88	1.88
Preschool Teacher							2.00					2.00
Principal Asst			1.00	1.00								2.00
Principal	1.00	1.00	1.00	0.80	0.20	0.80						4.80
Psychologist	0.60		1.00	1.00								2.60
Program Specialist												-
Rec Attendant	1.54	1.78										3.32
Rec Coordinator/Lead	1.00	1.00										2.00
Speech Teacher	1.00	1.00	0.80						1.00			3.80
Supt/Asst Supt											2.00	2.00
Teachers (& L/T subs)	30.00	27.90	28.20	36.80	2.00	11.16					1.20	137.26
<b>Staffing - 2022-23</b>	<b>57.47</b>	<b>51.21</b>	<b>51.38</b>	<b>65.69</b>	<b>3.33</b>	<b>30.67</b>	<b>3.49</b>	<b>11.50</b>	<b>2.00</b>	<b>5.38</b>	<b>17.53</b>	<b>299.63</b>
<b>Staffing - 2021-22</b>	<b>57.47</b>	<b>51.21</b>	<b>51.38</b>	<b>65.69</b>	<b>3.33</b>	<b>30.67</b>	<b>3.49</b>	<b>11.50</b>	<b>2.00</b>	<b>5.38</b>	<b>17.53</b>	<b>299.65</b>
<b>Staffing - 2020-21</b>	<b>56.75</b>	<b>49.21</b>	<b>50.56</b>	<b>62.88</b>	<b>3.33</b>	<b>29.26</b>	<b>3.49</b>	<b>10.25</b>	<b>3.20</b>	<b>5.38</b>	<b>15.83</b>	<b>299.65</b>
<b>Staffing - 2019-20</b>	<b>56.89</b>	<b>49.80</b>	<b>50.56</b>	<b>61.24</b>	<b>3.33</b>	<b>35.43</b>	<b>4.08</b>	<b>11.50</b>	<b>-</b>	<b>5.38</b>	<b>19.03</b>	<b>297.24</b>
<b>Staffing - 2018-19</b>	<b>57.01</b>	<b>50.33</b>	<b>50.79</b>	<b>59.75</b>	<b>2.83</b>	<b>47.47</b>	<b>8.03</b>	<b>12.19</b>	<b>3.20</b>	<b>5.31</b>	<b>17.58</b>	<b>314.49</b>

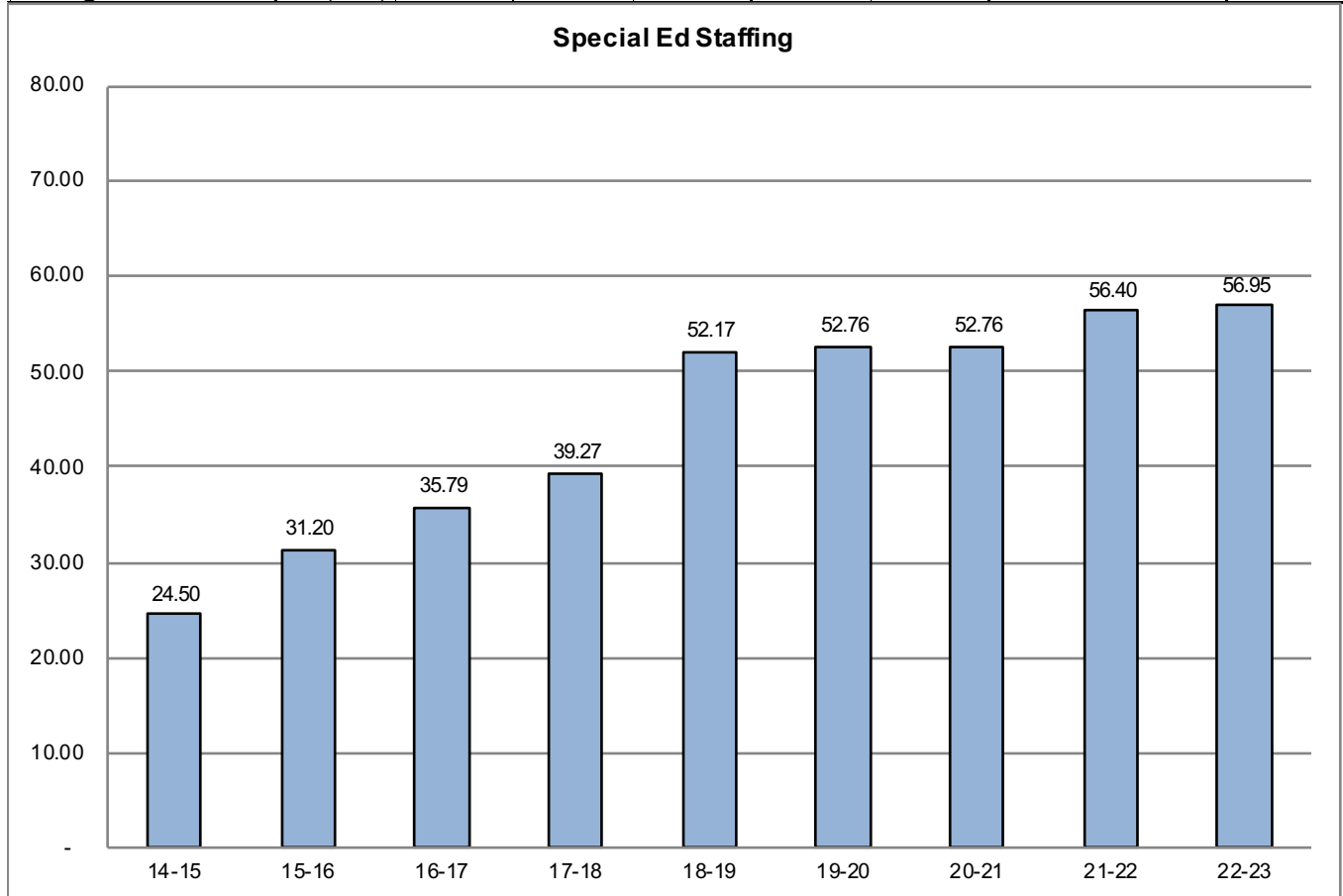


## Pacific Grove Unified School District

**Special Ed Staffing**

	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Forest Grove</b>									
Inst Asst/Para	1.25	1.88	1.88	1.88	6.53	8.05	8.05	8.05	8.05
Teachers	2.60	3.00	3.00	3.00	4.00	3.85	3.85	3.50	3.50
Speech	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Occup Therap	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
<b>Total</b>	<b>5.45</b>	<b>6.48</b>	<b>6.48</b>	<b>6.48</b>	<b>12.13</b>	<b>13.50</b>	<b>13.50</b>	<b>13.15</b>	<b>13.15</b>
<b>Robert Down</b>									
Inst Asst/Para	1.25	1.25	2.13	2.13	4.50	5.38	5.38	6.93	6.93
Teachers	2.00	2.00	3.00	3.00	3.00	2.40	2.40	2.50	2.50
Speech	1.00	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.00
Occup Therap	0.60	0.60	0.60	0.50	0.50	0.50	0.50	0.50	0.50
<b>Total</b>	<b>4.85</b>	<b>5.05</b>	<b>6.93</b>	<b>6.83</b>	<b>9.20</b>	<b>9.48</b>	<b>9.48</b>	<b>11.13</b>	<b>10.93</b>
<b>Middle School</b>									
Inst Asst/Para	3.00	3.00	3.88	3.88	7.94	7.06	7.06	6.83	6.83
Teachers	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Speech	0.50	0.40	0.40	0.50	0.50	0.50	0.50	0.50	0.50
Occup Therap	0.10	0.10	0.10	0.20	0.20	0.20	0.20	0.20	0.20
<b>Total</b>	<b>7.60</b>	<b>7.50</b>	<b>9.38</b>	<b>9.58</b>	<b>13.64</b>	<b>12.76</b>	<b>12.76</b>	<b>12.53</b>	<b>12.53</b>
<b>High School</b>									
Inst Asst/Para	3.00	3.00	3.00	3.81	4.63	6.25	6.25	6.50	6.85
Teachers	3.00	3.00	3.00	4.00	4.00	4.00	4.00	5.00	5.00
Speech	0.50	0.60	0.40	0.50	0.50	0.50	0.50	0.50	0.50
Occup Therap	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
<b>Total</b>	<b>6.60</b>	<b>6.70</b>	<b>6.50</b>	<b>8.41</b>	<b>9.23</b>	<b>10.85</b>	<b>10.85</b>	<b>12.10</b>	<b>12.45</b>
<b>Transition</b>									
Inst Asst/Para		1.63	2.44	2.44	2.44	1.63	1.63	1.63	1.63
Teachers		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Speech				0.20	0.20	0.20	0.20	0.20	0.50
Occup Therap		0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
<b>Total</b>	<b>-</b>	<b>2.73</b>	<b>3.54</b>	<b>3.74</b>	<b>3.74</b>	<b>2.93</b>	<b>2.93</b>	<b>2.93</b>	<b>3.23</b>
<b>Preschool</b>									
Inst Asst/Para		1.25	1.48	1.48	1.48	0.74	0.74	1.31	1.31
Teachers		1.00	1.00	1.00	1.00	0.75	0.75	0.75	0.75
Speech		0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.50
Occup Therap		0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
<b>Total</b>	<b>-</b>	<b>2.75</b>	<b>2.98</b>	<b>2.98</b>	<b>2.98</b>	<b>1.99</b>	<b>1.99</b>	<b>2.56</b>	<b>2.66</b>
<b>Bus Drivers</b>									
Drivers		-	-	1.25	1.25	1.25	1.25	2.00	2.00
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>2.00</b>	<b>2.00</b>

	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>District Total</b>									
Inst Asst/Para	8.50	12.00	14.79	15.62	27.52	29.11	29.11	31.25	31.60
Teachers	11.60	14.00	16.00	17.00	18.00	17.00	17.00	17.75	17.75
Speech	3.00	3.60	3.40	3.80	3.80	3.80	3.80	3.80	4.00
Occup Therap	1.40	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Bus Drivers	-	-	-	1.25	1.25	1.25	1.25	2.00	2.00
<b>District Total</b>	<b>24.50</b>	<b>31.20</b>	<b>35.79</b>	<b>39.27</b>	<b>52.17</b>	<b>52.76</b>	<b>52.76</b>	<b>56.40</b>	<b>56.95</b>
<b>Change</b>	(0.70)	6.70	4.59	3.48	12.90	0.59	-	3.64	0.55



## Employees - 2017-18

Name	Category	Title	FTE	Fund	Site	Prog	Step	Col	Month
1	Confidential	Admin Secretary I	1.0000	01	ODO	6110	D		
2	Clerical	Admin Asst IIB	0.5000	01	6HS	8410	35	G	CL 10.5
	Clerical	Account Clerk I	0.5000	01	6HS	7200	34	G	CL 11.0
3	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	27	CE 183
4	Campus Sup	Campus Supervisor	0.7500	01	6HS	1000	29	E	
5	Inst Asst	Inst Asst	0.3750	01	2RD	1000	30	B	CL 180
6	Teacher	Teacher Elementary	1.0000	01	2RD	2420	V	8	CE 183
7	Teacher	Teacher Elementary	0.5000	01	3FG	1030	III	4	CE 183
8	Teacher	Teacher Elementary	1.0000	01	3FG	1000	IV	1	
9	Inst Asst	Inst Asst I	0.3125	01	3FG	1375	30	B	
10	Inst Asst	Inst Asst II	0.7500	01	6HS	3700	31	D	CL 180
11	MOT	Custodian II	1.0000	01	8AS	7800	37	H	CL 12
12	Clerical	Clerk III	0.8750	01	5MS	7200	33	F	CL 10.5
13	Inst Asst	Inst Ast II	0.7500	01	6HS	3700	31	A	
14	Clerical	Clerk III	0.3000	11	8AS	7200	34	E	AS Class
	Inst Asst	Inst Asst PS	0.3750	11	8AS	1036	30	B	
15	MOT	Custodian I	1.0000	01	3FG	7800	36	E	CL 12
16	Adult School	Preschool	0.2500	11	8AS	1036	13	C	AS Tchr
17	Adult School	Teacher Adult School	0.7375	11	8AS	various	13	D	AS Tchr
18	Inst Asst	Inst Asst	0.3750	01	2RD	1000	30	F	CL 180
19	Teacher	Teacher Elementary	1.0000	01	3FG	2100	IV	8	CE 183
20	Adult School	Teacher Adult School	0.2250	11	8AS	1032	3	A	AS Tchr
21	Adult School	Teacher Adult School	0.2750	11	8AS	1018	13	D	AS Tchr
22	Mgmt Cert	Principal HS	0.8000	01	6HS	7200	8	6	CE Mgt
	Mgmt Cert	Principal HS	0.2000	01	6HS	7200	8	6	CE Mgt
23	Confidential	Fiscal Officer	1.0000	01	ODO	6120	10	AC	CL 12
24	Teacher	Preschool	1.0000	12	2RD	4910	C	10	CE 183
25	Mgmt Cert	ET Dir	1.0000	01	ODO	1228	10	4	Mgt 215
26	Food Service	Food I	0.1563	12	ODO	8200	28	C	CL 180
27	Clerical	AdminSped	1.0000	01	ODO	5500	40	C	
28	Tech	Library Media Tech II	0.7500	01	5MS	7100	33	F	CL 180
29	Inst Asst	Para	1.0000	01	2RD	2425	37	E	
30	Teacher	Teacher Elementary	1.0000	01	2RD	2420	V	10	
31	Tech	Comp Lab II	1.0000	01	2RD	1000	33	D	CL 10
32	Adult School	Comp BG	0.0625	11	8AS	1032	1	A	AS Tchr
33	Teacher	Teacher Elementary	1.0000	01	2RD	2425	VI	8	CE 183
34	Adult School	Parents Place	0.5000	11	8AS	1034	3	D	AS Tchr
35	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	9	CE 183
36	MOT	Maintenance II	1.0000	01	ODO	6220	43	F	CL 12
37	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	24	CE 183
38	Teacher	Teacher HS	0.8000	01	6HS	1520	VI	31	CE 183
39	MOT	Grounds	1.0000	01	ODO	6250	37	D	CL 12
40	Inst Asst	Para	0.8125	01	ODO	1380	37	F	CL 180
41	Counselor	Counselor	0.8000	01	6HS	8600	IV	3	
42	Inst Asst	Inst Asst II	0.6250	01	3FG	3700	31	B	
43	Teacher	Teacher Elementary	0.5000	01	3FG	1000	VI	23	CE 183
44	Adult School	AD Dis.BG	0.2500	11	8AS	1021	1	A	
45	MOT	Custodian II	1.0000	01	6HS	7800	38	G	CL 12

Name	Category	Title	FTE	Fund	Site	Prog	Step	Col	Month
46	Adult School	Teacher Adult School	0.2500	11	8AS	1032	1	A	AS Tchr
47	Food Service	Food Service I	0.0938	13	ODO	8200	28	F3	CL 180
	Food Service	Food Service II	0.4063	13	ODO	8200	30	F3	CL 180
48	Mgt Class	Director Ed Tech	1.0000	01	ODO	1225	2	8	Mgt 225
49	Clerical	Clerk III	0.9375	11	8AS	1034	33	F	CL 11.5
50	Teacher	Teacher Elementary	1.0000	01	2RD	1000	V	12	CE 183
51	Inst Asst	Inst Asst III	0.5313	01	2RD	1375	31	I4	CL 180
	Noon Duty	Lunch	0.1250	01	2RD	1000	31	I4	CL 180
52	Teacher	Teacher Elementary	1.0000	01	3FG	1000	V	12	CE 183
53	Teacher	Teacher Elementary	1.0000	01	3FG	3200	VI	26	CE 83
54	Clerical	Clerk III	0.8750	01	5MS	5300	33	G1	CL10.5
55	Food Service	Food II	0.4063	13	ODO	8200	30	C	CL 180
56	Teacher	Teacher MS	1.0000	01	5MS	1000	V	21	CE 183
57	MOT	Custodian II	1.0000	01	5MS	7800	38	G3	CL 12
58	Adult School	Comm Ed	0.0750	11	8AS	1018	1	A	
59	Teacher	Teacher HS	0.6000	01	6HS	1000	V	9	CE 183
60	Teacher	Teacher HS	1.0500	01	6HS	1000	V	9	CE 183
61	Clerical	Clerk III	0.6250	01	3FG	7200	33	G	CL 180
	Noon Duty	Lunch	0.1250	01	3FG	1000	33	G	CL 180
62	Teacher	TOSA	1.0000	01	2RD	1000	IV	23	CE 183
63	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	23	CE 183
64	Adult School	Teacher Adult School	0.1750	11	8AS	1017	1	A	AS Tchr
65	Teacher	Teacher HS	0.4000	01	6HS	1000	V	10	
66	Teacher	Teacher Elementary	0.5000	01	3FG	1000	III	2	CE 183
67	Mgt Cert	Director of Student Services	1.0000	01	ODO	5500	5	8	Mgt 220
68	Teacher	Teacher Elementary	1.0000	01	2RD	2100	V	4	
69	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	23	CE 183
70	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	29	CE 183
71	Teacher	Teacher Elementary	1.0000	01	2RD	1000	IV	11	CE 183
72	Inst Asst	Inst Asst II	0.7500	01	5MS	3700	31	F	
73	Inst Asst	Inst Asst I - PE	0.7709	01	2RD	1520	31	J	CL 180
	BASRP	Rec Attendant	0.1250	12	2RD	8300	26	J	CL 180
74	Adult School	Teacher Adult School	0.0625	11	8AS	1018	1	A	AS Tchr
75	Teacher	Teacher MS	1.0000	01	5MS	1520	II	5	CE 183
76	Teacher	Teacher Elementary	1.0000	01	2RD	1000	IV	5	
77	MOT	Bus Driver	0.7500	01	ODO	7900	38	F3	CL 10.0
78	Teacher	Teacher HS	1.0000	01	6HS	1000	I	2	
79	MOT	Bus Driver	0.5625	01	ODO	6250	38	F1	CL 12.0
	MOT	Utility Worker	0.4375	01	ODO	7800	37	F1	CL 12.0
80	Inst Asst	Instructional Assistant I	0.5750	01	3FG	1375	31	H2	CL 180
	Noon Duty	Lunch	0.1250	01	3FG	1000	31	H2	CL 180
81	Teacher	Teacher Elementary	1.0000	01	3FG	1030	VI	40	CE 183
82	Confidential	Admin Secretary I	1.0000	01	ODO	6120	AS	H4	CL 12.0
83	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	10	
84	Teacher	Teacher HS	1.0000	01	6HS	8410	III	4	CE 183
85	Teacher	Teacher Elementary	1.0000	01	2RD	1030	VI	22	CE 183
86	Adult School	Teacher Adult School	0.5250	11	8AS	1034	1	D	AS Tchr
87	Psychologist	Psychologist	0.6000	01	ODO	5500	III	15	CE 183
88	Clerical	Admin Asst II	1.0000	01	6HS	5300	35	G1	CL 11.0
89	Adult School	AS Teacher	0.0500	11			1	C	AS Tchr
90	Tech	Computer Lab II	1.0000	01	5MS	1000	33	F	CL 10.0
91	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	13	CE 183
92	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	3	CE 183
93	Inst Asst	Inst Asst II	0.6250	01	3FG	3700	31	G4	CL 180
	BASRP	Rec Attendant	0.2063	12	2RD	8300	26	G4	CL 180

Name	Category	Title	FTE	Fund	Site	Prog	Step	Col	Month
	Noon Duty	Lunch	0.1250	01	3FG	1000	31	G4	CL 180
94	Counselor	Counselor	1.0000	01	2RD	various	VI	13	Cou 193
95	BASRP	Rec Attendant	0.8125	12	2RD	8300	26	J	CL 180
	Noon Duty	Lunch	0.1250	01	3FG	1000	26	J	CL 180
96	Inst Asst	Para	0.7375	01	ODO	1380	37	D	
97	Adult School	Community Ed	0.0750	11	8AS	1018	1	A	AS Tchr
98	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	13	CE 183
99	Clerical	Clerk III	1.0000	01	6HS	7200	34	J	CL 11.0
100	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	12	CE 183
101	Inst Asst	Instructional Assistant	0.8438	01	6HS	1520	30	F	CL 180
102	Teacher	Teacher MS	1.0000	01	5MS	1000	V	20	CE 183
103	Teacher	Teacher MS	1.0000	01	5MS	2100	VI	14	CE 183
104	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	12	
105	Speech	Speech Therapist	1.0000	01	ODO	2200	VI	22	CE 183
106	Inst Asst	Inst Asst	0.3750	01	2RD	1000	30	B	CL 180
107	Adult School	Community Ed	0.2125	11	8AS	1018	1	A	AS Tchr
108	Teacher	Teacher HS	1.0000	01	6HS	2440	VI	11	CE 183
109	Teacher	Teacher	1.0000	01	ODO	1380	VI	10	CE 183
110	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	16	CE 183
111	Teacher	Teacher Elementary	1.0000	01	3FG	2440	VI	29	CE 183
112	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	32	CE 183
	Teacher	Teacher Adult School	0.0625	11	8AS	1018	1	A	AS Tchr
113	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	24	CE 183
114	Teacher	Teacher Elementary	1.0000	01	3FG	1520	VI	29	CE 183
115	Adult School	Teacher Adult School	0.2375	11	8AS	1018	1	A	AS Tchr
116	Tech	Library Media Tech II	0.7500	01	3FG	7100	33	G1	CL 185
117	Teacher	Teacher HS	0.8000	01	6HS	8410	IV	3	CE 183
118	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	20	CE 183
119	Clerical	Clerk III	0.7500	01	2RD	7200	33	B	
120	MOT	Custodian I	1.0000	01	6HS	7800	35	C	CL12.0
121	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	9	CE 183
122	Inst Asst	Inst Asst	0.6250	01	5MS	1520	30	B	CL 180
123	Inst Asst	Instructional Assistant II	0.6250	01	3FG	3700	31	F	CL 180
124	Clerical	Clerk III	0.5000	11	8AS	3821	33	F4	CL 11.5
125	Speech	Speech Therapist	0.8000	01	ODO	2200	VI	3	
126	Inst Asst	Para	0.8125	01	ODO	1380	37	F2	CL 180
127	Teacher	Teacher Elementary	1.0000	01	3FG	1030	III	14	CE 183
128	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	33	CE 183
129	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	12	CE 183
130	Mgt Class	Dir Food Service	1.0000	13	ODO	8200	1	7	Mgt 220
131	Teacher	Teacher	1.0000	01	ODO	1390	VI	9	CE 183
132	Inst Asst	Inst Asst II-Sped	0.7500	01	2RD	3700	31	J	CL 180
133	BASRP	Rec Attendant	1.0000	12	2RD	8300	37	D	
134	Campus Sup	Campus Supervisor	0.8750	01	6HS	1000	29	G4	CL 180
135	Adult School	Comm Ed	0.0250	11	8AS	1018	1	A	
136	Inst Asst	Inst Assistant	0.8625	01	5MA	1520	30	C	
137	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	13	CE 183
138	Adult School	Teacher Adult School	0.1250	11	8AS	1032	3	C	AS Tchr
139	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	13	CE 183
140	MOT	Custodian II	1.0000	01	5MS	7800	38	G4	CL 12.0
141	MOT	Custodian I	1.0000	01	2RD	7800	36	A	
142	Teacher	Teacher Adult School	0.0250	11	8AS	1018	1	A	AS Tchr
143	Clerical	Admin Asst IIC	0.6250	01	7CH	7200	35	D	
144	Teacher	Teacher Elementary	1.0000	01	2RD	1375	IV	10	
145	Teacher	Teacher Elementary	1.0000	01	2RD	1030	VI	10	CE 183

Name	Category	Title	FTE	Fund	Site	Prog	Step	Col	Month
146	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	18	CE 183
147	Inst Asst	Inst Asst	0.3750	01	3FG	1000	30	B	CL 180
148	Teacher	Teacher Elementary	1.0000	01	2RD	1030	V	16	CE 183
149	Mgt Cert	Asst Principal HS	1.0000	01	6HS	7200	1	5	Mgt 210
150	MOT	Custodian I	1.0000	01	6HS	7800	36	D	CL 12.0
151	Teacher	Teacher HS	1.0000	01	6HS	8410	VI	24	CE 183
152	Mgt Class	Director of F&T	1.0000	01	ODO	6220	4	6	Mgt 225
153	Adult School	Teacher Adult School	0.5500	11	8AS	1034	13	D	AS Tchr
154	Psychologist	Psychologist	1.0000	01	ODO	5500	III	14	CE 183
155	MOT	Maintenance III	1.0000	01	ODO	6220	47	G3	CL 12.0
156	Health Care	Health Care Asst	0.7500	01	ODO	1545	37	F	CL 180
	BASRP	Rec Attendant	0.2500	12	2RD	8300	26	F	CL 180
157	Inst Asst	Instructional Assistant	0.5000	01	2RD	1000	30	F1	CL 180
158	Teacher	Teacher Elementary	0.5000	01	3FG	1030	VI	30	CE 183
159	Teacher	Teacher Elementary	1.0000	01	2RD	2100	V	10	CE 183
160	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	13	CE 183
161	Adult School	Teacher Adult School	0.3000	11	8AS	1031	3	B	AS Tchr
162	Inst Asst	Inst Asst II	0.6250	01	3FG	3700	31	A	
163	Teacher	Teacher Elementary	1.0000	01	5MS	2100	V	12	CE 183
164	Speech	Speech Therapist	1.0000	0	2RD	2200	VI	5	CE 183
165	Inst Asst	Instructional Assistant	0.7500	12	2RD	4910	30	J	CL 180
166	Teacher	Teacher HS	1.0000	01	6HS	2100	VI	11	CE 183
167	MOT	Custodian II	1.0000	01	2RD	7800	37	H4	CL 12.0
168	Teacher	Teacher Elementary	1.0000	01	8AS	1035	V	12	CE 183
169	Teacher	Teacher HS	0.6000	01	6HS		VI	6	CE 183
170	Counselor	Counselor	1.0000	01	5MS	5300	VI	23	Cou 193
171	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	26	CE 183
172	Tech	Career Tech	0.7500	01	6HS	5325	42	E	CL 10.5
	Adult School	Adult Ed	0.2375	11	8AS	1017	12	D	AS Tchr
173	Teacher	Teacher HS	1.2000	01	6HS	1000	VI	36	CE 183
174	Confidential	Personnel Specialist	1.0000	01	ODO	6130		E	CL 12.0
175	Teacher	Teacher HS	1.0000	01	6HS	1000	V	10	CE 183
176	Food Service	Food Service I	0.1563	13	ODO	8200	28	F3	CL 180
177	Inst Asst	Instructional Assistant	0.3250	01	3FG	1000	31	D	CL 180
	Noon Duty	Lunch	0.1250	01	3FG	1000	31	D	CL 180
178	Teacher	Teacher Elementary	1.0000	01	ODO	4200	VI	32	CE 183
179	Clerical	Clerk III	1.0000	11	8AS	7200	33	J	CL 11.5
180	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	10	CE
181	Food Service	Food Service III	0.7188	13	ODO	8200	31	G1	CL 180
182	Clerical	Admin Asst IV	1.0000	11	8AS	7200	39	F1	CL 11.5
183	Inst Asst	Inst Asst	0.5500	11	8AS		8	A	CL185
184	Inst Asst	Inst Asst I	0.6875	01	3FG	1000	30	G1	CL 180
185	MOT	Transp Bus	0.5000	01	ODO	2500	38	E	CL 12.0
	MOT	Utility Worker	0.5000	01	ODO	7800	37	F1	CL 12.0
186	Inst Asst	Para	0.8750	01	5MS		37	B	CL180
187	Teacher	Teacher MS	1.2000	01	5MS	1000	VI	29	CE 183
188	Noon Duty	Lunch	0.1250	01	3FG		30	B	CL 180
	Inst Asst	Inst Asst	0.1875	01	3FG		30	B	CL 180
189	Mgt Class	Dir Human Resources II	1.0000	01	ODO	6130	8	3	Mgt 225
190	Clerical	Office Manager	1.0000	01	3FG	7200	39	I4	CL 10.75
191	Inst Asst	Instructional Assistant	0.4375	01	3FG	1000	30	F	CL 180
	Noon Duty	Lunch	0.1250	01	3FG	1000	30	F	CL 180
192	Adult School	Teacher Adult School	0.1500	11	8AS	1018	1	B	AS Tchr
193	Mgt Cert	Principal AS	0.8000	11	8AS	7200	8	5	Mgt 220
	Mgt Cert	Safety	0.2000	01	ODO	4969	8	5	Mgt 200

Name	Category	Title	FTE	Fund	Site	Prog	Step	Col	Month
194	Teacher	Teacher Elementary	1.0000	01	ODO	1432	IV	5	CE 183
	Teacher	Teacher MS	0.2000	01	5MS	1432	IV	5	CE 183
195	Teacher	Teacher MS	1.0000	01	5MS	2100	VI	12	CE 183
196	Teacher	Teacher Elementary	1.0000	01	3FG	1000	V	14	CE 183
197	Occup Therapist	Occup Therapist	0.8000	01	ODO	2100	8	1	CE 183
198	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	7	CE 183
199	Adult School	ESL	0.1500	11	8AS	1018	1	A	AS Tchr
200	Clerical	Admin Asst IV	1.0000	01	6HS	7200	40	H2	CL 11.0
201	Tech	Comp Lab IT I	1.0000	01	6HS	1000	33	F1	CL 10.0
202	Inst Asst	InstAsstPS	0.3750	11	8AS	1036	30	D	
203	Teacher	Teacher HS	0.8000	01	6HS	1000	IV	9	CE 183
204	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	14	CE 183
205	Teacher	Teacher HS	1.0000	01	6HS	2100	VI	17	CE 183
206	Teacher	Teacher Elementary	0.5000	01	ODO	1000	VI	14	CE 183
207	Mgt Class	Asst Superintendent	1.0000	01	ODO	6120	3	2	Mgt 225
208	MOT	Bus Driver	0.7500	01	ODO	2500	38	G4	CL 10.0
	Noon Duty	Lunch	0.1250	01	2RD	1000	38	G4	CL 180
209	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	29	CE 183
210	Clerical	Clerk III	0.1000	01	3FG	7200	33	J	CL 180
211	MOT	Maint II	1.0000	01	ODO	6220	43	F4	CL 12.0
212	Teacher	Teacher HS	1.0000	01	6HS	1030	III	16	
213	Teacher	Teacher HS	1.0000	01	6HS	1030	III	16	CE 183
214	Teacher	Librarian	0.2000	01	6HS	7100	VI	5	CE 183
	Teacher	Librarian	0.8000	01	6HS	7100	VI	5	CE 183
215	AS	Comm Ed	0.0667	11	8AS	1018	1	A	
216	Inst Asst	Inst Asst II	0.7500	01	5MS	2440	31	D	CL 180
217	Adult School	Teacher Adult School	0.1625	11	8AS	1017	13	D	AS Tchr
218	Teacher	Teacher Elementary	1.0000	01	3FG	1000	V	4	CE 183
219	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	10	CE 183
220	Inst Asst	Inst Asst	0.1250	01	5MS	1000	30	E	
221	Clerical	Admin Asst IV	1.0000	01	5MS	7200	39	G1	CL 10.75
222	Food Service	Food I	0.3750	13	ODO	8200	28	B	CL 180
223	Teacher	Teacher HS	1.0000	01	6HS	1520	II	19	CE 183
224	Teacher	Teacher	1.0000	01	6HS	1000	VI	10	CE 183
225	Inst Asst	Inst Asst II-Sped	0.7500	01	5MS	3700	31	H2	CL 180
226	MOT	Custodian II	1.0000	01	3FG	7800	37	H3	CL 12.0
227	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	10	CE 183
228	MOT	Custodian	1.0000	01	2RD	7800	36	D	CL 12.0
229	Counselor	Counselor	1.0000	01	6HS	5300	VI	5	Cou 193
230	Tech	Comp Lab IT I	1.0000	01	3FG	1000	33	G1	CL10.0
231	Adult School	Teacher Adult School	0.4500	11	8AS	1034	9	D	AS Tchr
232	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	12	CE 183
233	Teacher	Teacher HS	0.4000	01	6HS	8410	VI	9	CE 183
234	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	12	CE 183
235	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	10	
236	Teacher	Teacher Elementary	1.0000	01	2RD	1030	VI	17	CE 183
237	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	16	CE 183
238	Adult School	Teacher Adult School	0.1500	11	8AS	1018	1	A	AS Tchr
239	Teacher	Teacher MS	1.2000	01	5MS	1000	IV	10	
240	BASRP	Rec Attendant	0.2688	12	ODO	8300	26	F1	CL 180
	Food Service	Food II	0.6875	13	ODO	8200	30	F3	CL 180
241	Inst Asst	Inst Asst II	0.7500	01	5MS	3700	31	F	CL 180
242	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	4	CE 183
243	BASRP	Rec Attendant	0.5000	12	3FG	8300	26	F1	CL 180
	Food Service	Food Service I	0.4375	13	ODO	8200	30	F1	CL 180

Name	Category	Title	FTE	Fund	Site	Prog	Step	Col	Month
244	Inst Asst	Inst Asst	0.625		1 3FG	1000	30	B	
245	Mgt Cert	Superintendent	1.0000	01	0DO	6110	6	1	Mgt 225
246	Teacher	Teacher HS	1.0000	01	6HS	1000	IV	16	CE 183
247	Teacher	Nurse	1.0000	01	0DO	1545	VI	4	CE 183
248	MOT	Custodian I	1.0000	01	0DO	7800	36	F	CL 12.0
249	Teacher	Teacher MS	1.0000	01	0DO	1432	V	20	CE 183
250	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	24	CE 183
251	Teacher	Teacher Elementary	1.0000	01	3FG	2440	V	11	CE 183
252	Inst Asst	Para	0.8750	01	2RD	2420	37	C	CL 180
253	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	14	CE 183
254	Inst Asst	Inst Asst PS	0.3750	11	8AS	1036	30	A	
255	Counselor	Counselor	1.0000	01	6HS	5300	V	4	
256	Teacher	Teacher HS	1.0500	01	6HS	1000	VI	4	CE 183
257	Clerical	Office Manager	1.0000	01	2RD	7200	39	E	CL 10.75
258	Speech	Speech Therapist	1.0000	01	2RD	2200	VI	12	CE 183
259	Occup Therapist	Occup Therapist	0.8000	01	2RD	2100	1	7	CE 183
260	Mgt Cert	Principal	1.0000	01	5MS	7200	4	6	Mgt 215
261	Counselor	Counselor	0.4000	01	2RD	5300	VI	9	CE 183
262	Inst Asst	Inst Asst II-Sped	0.6250	01	2RD	3700	31	H3	CL 180
	Noon Duty	Lunch	0.1250	01	2RD	1000	31	H3	CL 180
263	BASRP	Rec Attendant	0.3813	01	3FG	1000	26	B	CL 180
	Noon Duty	Lunch	0.1250	01	3FG		25	B	CL 180
264	Inst Asst	Instrucional Assistant	0.6250	01	3FG	1000	30	F	CL 180
	Noon Duty	Lunch	0.1250	01	3FG	1000	30	F	CL 180
265	Clerical	Clerk III	0.5000	11	8AS	7200	33	F1	CL 11.5
266	Mgt Cert	Principal	1.0000	01	5MS	7200	3	8	Mgt 215
267	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	6	CE 183
268	BASRP	Rec Leader	1.0000	12	3FG	8300	36	J	CL 10.0
269	Teacher	Teacher MS	1.2000	01	5MS	1000	VI	25	CE 183
270	Teacher	Teacher MS	1.0000	01	5MS	1000	V	5	CE 183
271	Teacher	Teacher HS	1.1000	01	6HS	1000	VI	6	CE 183
272	MOT	Custodian I	1.0000	01	3FG	7800	36	F3	CL 12.0
273	Clerical	Admin Asst III	1.0000	01	6HS	7200	37	I1	CL 11.0
274	Adult School	Teacher Adult School	0.0250	11	8AS	1018	1	A	AS Tchr
275	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	11	CE 183
276	Adult School	Community Ed	0.1000	11	8AS	1032	1	A	AS Tchr
277	Adult School	Teacher Adult School	0.1500	11	8AS	1034	8	C	AS Tchr
278	Tech	Lib Media Tech II	0.7500	01	2RD	7100	33	G3	CL 180
	Noon Duty	Lunch	0.1250	01	2RD	1000	33	G3	CL 180
279	Teacher	Teacher HS	1.0000	01	6HS	1000	V	16	CE 183
280	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	17	CE 183
281	Adult School	Teacher Adult School	0.1000	11	8AS	1018	12	D	AS Tchr
	Adult School	Teacher Adult School	0.1500	11	8AS	1031	12	D	AS Tchr
282	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	13	CE 183
283	Inst Asst	Inst Asst	0.3750	01	3FG	1000	30	B	
284	Teacher	Teacher HS	1.0000	01	7CH	1100	IV	13	CE 183
285	Inst Asst	Para	0.7375	01	0DO	1390	37	F	CL 180
286	Mgt Cert	Dir Curriculum	1.0000	01	0DO	1000	9	7	Mgt 220
287	Adult School	Community Ed	0.0620	11	8AS	1018	1	A	AS Tchr
288	Teacher	Teacher Elementary	1.0000	01	3FG	2440	IV	10	
289	MOT	Custodian II	1.0000	01	6HS	7800	40	J	CL 12.0
290	Teacher	Teacher Elementary	1.0000	01	2RD	1000	IV	2	CE 183
291	Teacher	Teacher Elementary	1.0000	01	2RD	1000	V	38	CE 183
292	MOT	Transp Foreman	1.0000	01	0DO	7900	42	I1	CL 11.0
293	Teacher	Teacher MS	1.2000	01	5MS	1000	VI	11	CE 183



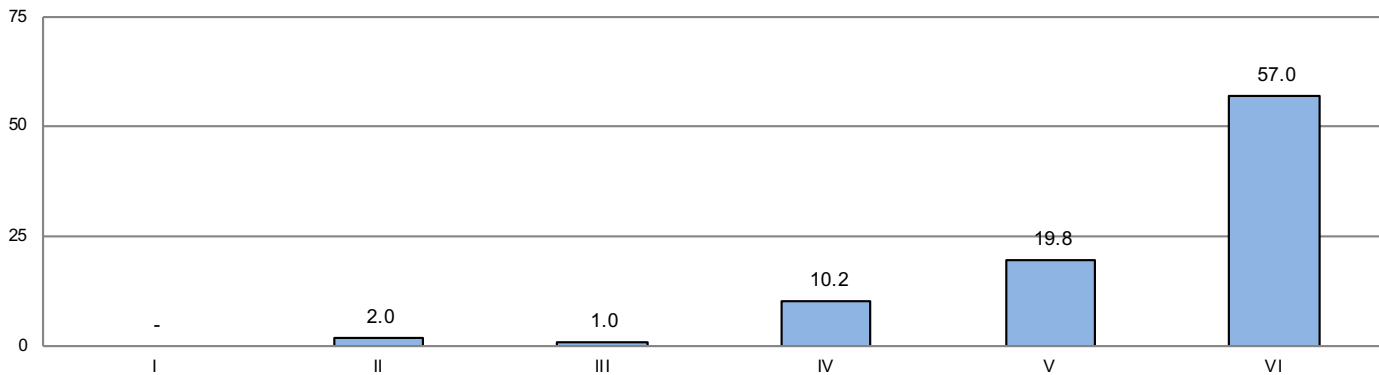
Name	Category	Title	FTE	Fund	Site	Prog	Step	Col	Month
294	Teacher	Teacher HS	1.0000	01	6HS	1000	VI	11	CE 183
295	Adult School	HS GED	0.2750	11	8AS	1029	1	A	
296	Teacher	Teacher Elementary	1.0000	01	2RD	1000	VI	19	CE 183
297	MOT	Utility Worker	1.0000	01	ODO	7800	37	G2	CL 12.0
298	Teacher	Teacher MS	0.6000	01	5MS	1000	VI	8	CE 183
299	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	12	CE 183
300	Food Service	Food Service II	0.4063	13	ODO	8200	30	J	CL 180
	BASRP	Rec Attendant	0.5000	12	3FG	8300	26	J	CL 180
301	Inst Asst	Inst Asst III Title I	0.6250	01	3FG	1375	31	H2	CL 180
	Noon Duty	Lunch	0.1250	01	2RD	1000	31	H2	CL 180
302	Clerical	Clerk II	1.0000	01	ODO	1300	40	I3	CL 10.5
303	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	21	CE 183
304	Adult School	ESL	0.5250	11	8AS	1031	4	D	AS Tchr
305	Clerical	Accts Payable Clerk	0.7500	01	ODO	6120	39	H3	CL 12.0
306	Teacher	Teacher Elementary	1.0000	01	2RD	1520	V	1	
307	MOT	Grounds	1.0000	01	ODO	6250	37	F1	CL 12.0
308	Teacher	Teacher MS	1.0000	01	5MS	1000	VI	12	CE 183
309	Mgt Cert	Asst Principal MS	1.0000	01	5MS	7200	1	6	Mgt 210
310	Teacher	Teacher MS	1.0000	01	5MS	2430	IV	9	CE 183
311	Teacher	Teacher MS	1.0000	01	6HS	2440	V	8	CE 183
312	Inst Asst	Inst Asst I	0.3750	01	3FG	1000	31	J	CL 180
	Tech	Lib Media Tech III	0.2500	01	6HS	1000	37	J	CL 11.0
	Tech	Lib Media Tech I	0.2500	01	6HS	7100	31	J	CL 11.0
313	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	13	CE 183
314	Confidential	Payroll	1.0000	01	ODO	6120	E	F	CL 12.0
315	Confidential	Personnel Specialist	0.6250	01	ODO	6130	B	C	CL 180
316	Inst Asst	Para	0.8125	01	ODO	1380	37	D	CL 180
317	Inst Asst	Instructional Assistant	0.5000	01	2RD	1000	30	F1	CL 180
318	Health Care	Health Clerk	0.7500	01	ODO	1545	37	E	CL 180
319	Inst Asst	Instructional Asst	0.2813	01	3FG	1375	31	B	
320	Adult School	Teacher Adult School	0.7500	11	8AS	1029	5	D	AS Tchr
321	Inst Asst	Inst Asst II-Sped	0.7500	01	6HS	3700	31	G	CL 180
322	Adult School	AD	0.1500	11	8AS	1017	10	D	AS Tchr
323	Teacher	Teacher Elementary	1.0000	01	3FG	1000	V	4	CE 183
324	Inst Asst	Inst Asst I-PE	0.7500	01	3FG	1520	31	J	CL 180
325	Teacher	Teacher MS	1.0000	01	5MS	2100	VI	12	CE 183
326	Adult School	Preschool	0.2000	11	8AS	1035	8	C	AS Tchr
327	Adult School	Comm Ed	0.0750	11	8AS	1018	1	A	
328	Mgt Cert	Principal	1.0000	01	2RD	7200	3	8	Mgt 215
329	Teacher	Teacher HS	1.0000	01	7CH	1100	VI	34	CE 183
330	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	14	CE 183
331	Teacher	Teacher Elementary	1.0000	01	3FG	1000	VI	28	CE 183
332	Psychologist	Psychologist	1.0000	01	ODO	5500	III	17	CE 183
			<b>267.96</b>						

Pacific Grove Unified School District

### Certificated FTE Matrix

	I BA		II BA+15		III BA+30		IV BA+45 or MA			V BA+60/MA+15			VI BA+75/MS+30/Doc		
1	66,856	0	72,614	0	77,108	0	80,333	0	82,239	0	82,986	0			
2	68,244	0	0.4 74,405	29,762	79,308	0	1.0 82,940	82,940	85,303	0	86,400	0			
3	69,631	0	0.4 76,199	30,480	81,506	0	2.0 85,544	171,088	1.0 88,313	88,313	1.0 89,816	89,816			
4	71,020	0	77,992	0	83,704	0	88,150	0	1.0 91,324	91,324	1.0 93,232	93,232			
5	72,406	0	79,786	0	85,904	0	1.0 90,753	90,753	2.0 94,333	188,666	96,648	0			
6	73,796	0	81,580	0	88,102	0	1.0 93,356	93,356	97,344	0	0.6 100,063	60,038			
7	75,184	0	83,374	0	90,301	0	95,963	0	2.0 100,353	200,706	1.0 103,479	103,479			
8	76,572	0	85,169	0	92,501	0	0.2 98,567	19,713	3.2 103,365	330,768	5.2 106,895	555,854			
9	76,572	0	1.2 86,959	104,351	94,701	0	1.0 101,171	101,171	2.2 106,374	234,023	4.0 110,310	441,240			
10	77,401	0	87,789	0	98,610	0	105,487	0	0.8 110,788	88,630	3.7 115,137	426,007			
11					98,610	0	10,157	0	1.0 114,172	114,172	2.6 118,596	308,350			
12					98,610	0	10,157	0	3.0 117,183	351,549	122,336	0			
13					98,610	0	10,157	0	2.6 120,325	312,845	8.8 125,753	1,106,626			
14					98,610	0	1.0 10,157	10,157	1.0 124,332	124,332	5.5 129,956	714,758			
15					98,610	0	1.0 10,157	10,157			3.0 134,157	402,471			
16					98,610	0	10,157	0			11.8 138,513	1,634,453			
17					98,610	0	1.0 10,157	10,157			8.8 142,403	1,253,146			
18					98,610	0	10,157	0							
19					98,610	0	10,157	0							
20					1.0 98,610	98,610	1.0 10,157	10,157							
21					98,610	0	10,157	0							
22					98,610	0	10,157	0							
23					98,610	0	10,157	0							
24					98,610	0	10,157	0							
25					98,610	0	10,157	0							
26					98,610	0	10,157	0							
27					98,610	0	10,157	0							
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38															
	-	0	2.0	164,592	1.0	98,610	10.2	599,649	19.8	2,125,328	57.0	7,189,471			

Certificated FTE by Column



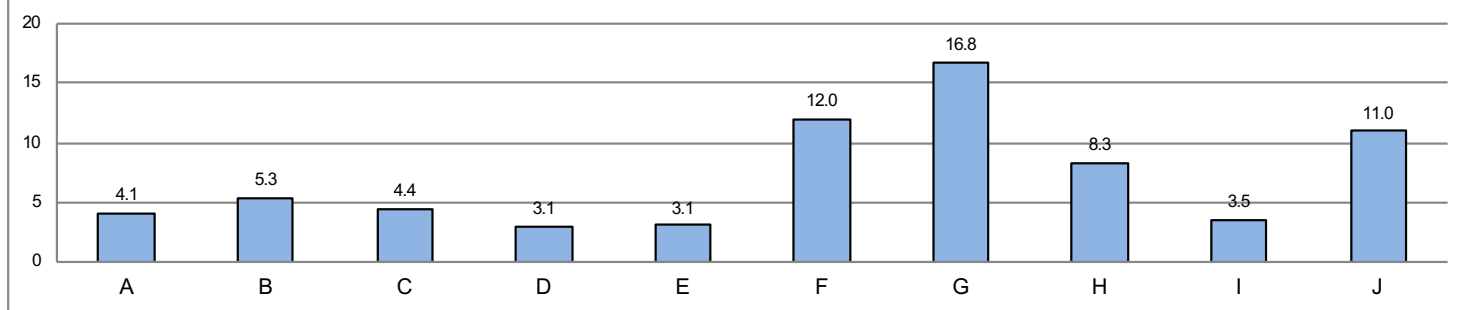


Pacific Grove Unified School District

**Classified FTE Matrix**

	A		B		C		D		E		F		G 10		H 15		I 20		J 25	
	FTE	Sal	FTE	Sal	FTE	Sal	FTE	Sal	FTE	Sal	FTE	Sal	FTE	Sal	FTE	Sal	FTE	Sal	FTE	Sal
20		2,924		3,089		3,258		3,416		3,583		3,752		3,864		3,981		4,100		4,222
21		3,007		3,166		3,330		3,497		3,674		3,848		3,963		4,082		4,204		4,331
22		3,089		3,257		3,416		3,583		3,753		3,940		4,058		4,180		4,305		4,435
23		3,166		3,330		3,497		3,674		3,848		4,041		4,161		4,287		4,415		4,549
24		3,257		3,416		3,583		3,753		3,940		4,162		4,288		4,417		4,549		4,686
25		3,330		3,497		3,674		3,848		4,041		4,253		4,381		4,511		4,647		4,787
26	0.4	3,416		3,583		3,752		3,940	0.3	4,162	0.5	4,353	0.2	4,485		4,618		4,758	1.3	4,900
27		3,497		3,674		3,848		4,041		4,253		4,470		4,604		4,743		4,884		5,032
28	0.2	3,583	0.2	3,752		3,940		4,162		4,354	0.3	4,583		4,720		4,862		5,007		5,158
29		3,674		3,847		4,041		4,253		4,470	0.8	4,705	0.9	4,846		4,991		5,142		5,295
30	2.1	3,752	0.4	3,940	0.3	4,164		4,353	1.3	4,583	2.0	4,797	1.2	4,941		5,089		5,242	1.5	5,399
31	0.8	3,847	0.3	4,041	0.3	4,254		4,470	0.8	4,705	0.8	4,934	1.3	5,082	2.6	5,234	0.5	5,392	3.1	5,552
32		3,940		4,162		4,354		4,583		4,797		5,061		5,213		5,370		5,530		5,696
33		4,040		4,253	1.0	4,470		4,705	0.8	4,934	3.5	5,192	3.4	5,348		5,508		5,673	1.1	5,844
34		4,162		4,353		4,584	0.3	4,797		5,061		5,320	0.5	5,480		5,645		5,813	1.0	5,988
35	0.5	4,251	1.0	4,469		4,706		4,934		5,193		5,442	1.5	5,605		5,773		5,947	0.6	6,125
36	0.3	4,353	1.0	4,582	1.0	4,799	1.0	5,061		5,320	1.0	5,591		5,758		5,933		6,109	1.0	6,293
37		4,469	2.5	4,705	1.8	4,935		5,192		5,442	0.9	5,712	2.0	5,884	4.0	6,061		6,242	0.3	6,429
38		4,582		4,796		5,062		5,320		5,591	1.3	5,859	3.8	6,034		6,214		6,402		6,594
39		4,705		4,934		5,194	1.0	5,442		5,712		6,010	1.0	6,191	0.8	6,376	1.0	6,567		6,764
40		4,796		5,060		5,321		5,591		5,859		6,165		6,349	1.0	6,539	1.0	6,737	1.0	6,937
41		4,934		5,192		5,443		5,712		6,010		6,313		6,502		6,698		6,899		7,105
42		5,060		5,320		5,592	0.8	5,859		6,165		6,484		6,677		6,879	1.0	7,084		7,296
43		5,192		5,442		5,713		6,010		6,313	1.0	6,643		6,843		7,049		7,259		7,476
44		5,319		5,590		5,860		6,165		6,484		6,807		7,011		7,221		7,438		7,662
45		5,442		5,711		6,011		6,313		6,643		6,956		7,165		7,380		7,601		7,830
46		5,590		5,857		6,166		6,484		6,807		7,149		7,364		7,585		7,812		8,046
47		5,711		6,009		6,315		6,643		6,956		7,331	1.0	7,551		7,777		8,010		8,251
48		5,857		6,164		6,485		6,807		7,149		7,510		7,736		7,967		8,207		8,451
49		6,009		6,313		6,645		6,956		7,331		7,699		7,930		8,167		8,411		8,664
50		6,164		6,483		6,809		7,149		7,510		7,894		8,131		8,374		8,625		8,884
51		6,312		6,643		6,957		7,331		7,699		8,084		8,327		8,576		8,834		9,098
52		6,483		6,806		7,151		7,510		7,894		8,295		8,544		8,800		9,064		9,337
53		6,642		6,955		7,333		7,699		8,085		8,488		8,743		9,006		9,275		9,554
54		6,806		7,148		7,512		7,894		8,295		8,717		8,980		9,249		9,526		9,811
55		6,955		7,330		7,701		8,084		8,488		8,939		9,205		9,483		9,767		10,060
56		7,148		7,509		7,896		8,295		8,718		9,155		9,431		9,713		10,004		10,305
57		7,330		7,698		8,086		8,488		8,939		9,369		9,651		9,940		10,239		10,546
58		7,509		7,894		8,297		8,718		9,156		9,602		9,980		10,187		10,493		10,808
59		7,698		8,084		8,491		8,939		9,370		9,841		10,136		10,440		10,752		11,074
	4.1		5.3		4.4		3.1		3.1		12.0		16.8		8.3		3.5		11.0	71.52

**Classified FTE by Column**



## Pacific Grove Unified School District

## Step and Column 2013-14

	Employee	2013-14				2014-15				Inc	%		
		C	S	FTE	Salary	C	S	FTE	Salary				
1		VI	22	89,956	1.00	<b>89,956</b>	VI	23	89,956	1.00	<b>89,956</b>	-	0.0%
2		VI	23	89,956	1.00	<b>89,956</b>	VI	24	89,956	1.00	<b>89,956</b>	-	0.0%
3		VI	10	76,204	1.00	<b>76,204</b>	VI	11	78,705	1.00	<b>78,705</b>	2,501	3.3%
4		III	9	64,428	0.20	<b>12,286</b>	III	10	64,255	0.20	<b>12,851</b>	565	4.6%
5		V	13	79,956	1.00	<b>79,956</b>	V	14	79,956	1.00	<b>79,956</b>	-	0.0%
6		VI	20	86,918	1.00	<b>86,918</b>	VI	21	86,918	1.00	<b>86,918</b>	-	0.0%
7		VI	27	95,918	1.00	<b>95,918</b>	VI	28	95,918	1.00	<b>95,918</b>	-	0.0%
8		III	30	64,255	1.00	<b>64,255</b>	III	31	64,255	1.00	<b>64,255</b>	-	0.0%
9		VI	19	86,918	1.00	<b>86,918</b>	VI	20	86,918	1.00	<b>86,918</b>	-	0.0%
10		V	35	82,852	1.00	<b>82,852</b>	V	36	82,852	1.00	<b>82,852</b>	-	0.0%
11		VI	30	95,918	1.00	<b>95,918</b>	VI	31	95,918	1.00	<b>95,918</b>	-	0.0%
12		IV	8	64,224	1.00	<b>64,224</b>	IV	9	66,107	1.00	<b>66,107</b>	1,883	2.9%
13		VI	22	89,956	1.00	<b>89,956</b>	VI	23	89,956	1.00	<b>89,956</b>	-	0.0%
14		V	17	82,852	1.00	<b>82,852</b>	V	18	82,852	1.00	<b>82,852</b>	-	0.0%
15		I	8	48,321	1.00	<b>48,321</b>	I	9	48,321	1.00	<b>48,321</b>	-	0.0%
16		VI	5	62,836	0.40	<b>25,134</b>	VI	6	65,306	0.40	<b>26,122</b>	988	3.9%
17		V	5	61,164	1.00	<b>61,164</b>	V	6	63,340	1.00	<b>63,340</b>	2,176	3.6%
18		IV	19	71,158	1.00	<b>71,158</b>	IV	20	71,158	1.00	<b>71,158</b>	-	0.0%
19		VI	19	86,918	1.00	<b>86,918</b>	VI	20	86,918	1.00	<b>86,918</b>	-	0.0%
20		VI	19	86,918	1.00	<b>86,918</b>	VI	20	86,918	1.00	<b>86,918</b>	-	0.0%
21		VI	25	93,104	0.70	<b>65,173</b>	VI	26	93,104	0.70	<b>65,173</b>	-	0.0%
22		I	1	41,296	0.20	<b>8,259</b>	I	2	42,300	0.20	<b>8,460</b>	201	2.4%
23		VI	26	93,104	0.50	<b>46,552</b>	VI	27	95,918	0.50	<b>47,959</b>	1,407	3.0%
24		VI	36	95,918	1.00	<b>95,918</b>	VI	37	95,918	1.00	<b>95,918</b>	-	0.0%
25		VI	18	86,918	1.00	<b>86,918</b>	VI	19	86,918	1.00	<b>86,918</b>	-	0.0%
26		III	11	64,255	0.60	<b>38,553</b>	III	12	64,255	0.60	<b>38,553</b>	-	0.0%
27		VI	1	52,958	1.00	<b>52,958</b>	VI	2	55,428	1.00	<b>55,428</b>	2,470	4.7%
28		VI	9	72,714	0.80	<b>58,171</b>	VI	10	76,204	0.80	<b>60,963</b>	2,792	4.8%
29		VI	9	72,714	0.50	<b>36,357</b>	VI	10	76,204	0.50	<b>38,102</b>	1,745	4.8%
30		VI	9	72,714	1.00	<b>72,714</b>	VI	10	72,714	1.00	<b>72,714</b>	-	0.0%
31		VI	8	70,245	1.00	<b>70,245</b>	VI	9	72,714	1.00	<b>72,714</b>	2,469	3.5%
32		V	16	79,956	1.00	<b>79,956</b>	V	17	82,852	1.00	<b>82,852</b>	2,896	3.6%
33		VI	10	76,204	1.00	<b>76,204</b>	VI	11	78,705	1.00	<b>78,705</b>	2,501	3.3%
34		VI	18	86,918	1.00	<b>86,918</b>	VI	19	86,918	1.00	<b>86,918</b>	-	0.0%
35		VI	12	81,409	1.00	<b>81,409</b>	VI	13	83,880	1.00	<b>83,880</b>	2,471	3.0%
36		VI	25	93,104	0.60	<b>55,862</b>	VI	26	93,104	0.60	<b>55,862</b>	-	0.0%
37		VI	28	95,918	1.00	<b>95,918</b>	VI	29	95,918	1.00	<b>95,918</b>	-	0.0%
38		VI	20	86,918	1.00	<b>86,918</b>	VI	21	86,918	1.00	<b>86,918</b>	-	0.0%
39		VI	25	93,104	1.00	<b>93,104</b>	VI	26	93,104	1.00	<b>93,104</b>	-	0.0%
40		VI	35	95,918	1.00	<b>95,918</b>	VI	36	95,918	1.00	<b>95,918</b>	-	0.0%
41		VI	25	93,104	1.00	<b>93,104</b>	VI	26	93,104	1.00	<b>93,104</b>	-	0.0%
42		VI	16	83,880	1.00	<b>83,880</b>	VI	17	86,918	1.00	<b>86,918</b>	3,038	3.6%
43		VI	10	76,204	1.00	<b>76,204</b>	VI	11	78,705	1.00	<b>78,705</b>	2,501	3.3%
44		VI	17	86,918	1.00	<b>86,918</b>	VI	18	86,918	1.00	<b>86,918</b>	-	0.0%
45		VI	9	72,714	1.00	<b>72,714</b>	VI	10	76,204	1.00	<b>76,204</b>	3,490	4.8%
45		V	17	82,852	1.00	<b>82,852</b>	V	18	82,852	1.00	<b>82,852</b>	-	0.0%
46		VI	21	86,918	1.00	<b>86,918</b>	VI	22	89,956	1.00	<b>89,956</b>	3,038	3.5%
47		III	10	64,255	1.00	<b>64,255</b>	III	11	64,255	1.00	<b>64,255</b>	-	0.0%
48		VI	29	95,918	1.00	<b>95,918</b>	VI	30	95,918	1.00	<b>95,918</b>	-	0.0%

	Employee	2013-14				2014-15				Inc	%		
		C	S	FTE	Salary	C	S	FTE	Salary				
49		VI	5	62,836	1.00	<b>62,836</b>	VI	6	65,306	1.00	<b>65,306</b>	2,470	3.9%
50		VI	20	86,918	1.00	<b>86,918</b>	VI	21	86,918	1.00	<b>86,918</b>	-	0.0%
51		VI	8	70,245	1.00	<b>70,245</b>	VI	9	72,714	1.00	<b>72,714</b>	2,469	3.5%
52		V	9	69,869	1.00	<b>69,869</b>	V	10	73,060	1.00	<b>73,060</b>	3,191	4.6%
53		VI	9	72,714	1.00	<b>72,714</b>	VI	10	76,204	1.00	<b>76,204</b>	3,490	4.8%
54		VI	6	65,306	1.00	<b>65,306</b>	VI	7	67,775	1.00	<b>67,775</b>	2,469	3.8%
55		VI	14	83,880	1.00	<b>83,880</b>	VI	15	83,880	1.00	<b>83,880</b>	-	0.0%
56		I	4	44,307	0.60	<b>26,584</b>	I	5	45,310	0.60	<b>27,186</b>	602	2.3%
57		V	12	77,684	1.00	<b>77,684</b>	V	13	79,956	1.00	<b>79,956</b>	2,272	2.9%
58		VI	20	86,918	1.00	<b>86,918</b>	VI	21	86,918	1.00	<b>86,918</b>	-	0.0%
59		VI	20	86,918	1.00	<b>86,918</b>	VI	21	86,918	1.00	<b>86,918</b>	-	0.0%
60		III	10	64,255	1.00	<b>64,255</b>	III	11	64,255	1.00	<b>64,255</b>	-	0.0%
61		VI	26	93,104	1.00	<b>93,104</b>	VI	27	95,918	1.00	<b>95,918</b>	2,814	3.0%
62		VI	9	72,714	1.00	<b>72,714</b>	VI	10	76,204	1.00	<b>76,204</b>	3,490	4.8%
63		IV	8	64,224	1.00	<b>64,224</b>	IV	9	66,107	1.00	<b>66,107</b>	1,883	2.9%
64		VI	19	86,918	1.00	<b>86,918</b>	VI	20	86,918	1.00	<b>86,918</b>	-	0.0%
65		VI	17	86,918	1.00	<b>86,918</b>	VI	18	86,918	1.00	<b>86,918</b>	-	0.0%
66		V	12	77,684	0.40	<b>31,074</b>	V	13	79,956	0.40	<b>31,982</b>	909	2.9%
67		VI	5	62,836	1.00	<b>62,836</b>	VI	6	65,306	1.00	<b>65,306</b>	2,470	3.9%
68		VI	22	89,956	1.00	<b>89,956</b>	VI	23	89,956	1.00	<b>89,956</b>	-	0.0%
69		VI	32	95,918	1.00	<b>95,918</b>	VI	33	95,918	1.00	<b>95,918</b>	-	0.0%
70		IV	3	54,808	1.00	<b>54,808</b>	IV	4	56,691	1.00	<b>56,691</b>	1,883	3.4%
71		VI	23	89,956	1.00	<b>89,956</b>	VI	24	89,956	1.00	<b>89,956</b>	-	0.0%
72		VI	28	95,918	1.00	<b>95,918</b>	VI	29	95,918	1.00	<b>95,918</b>	-	0.0%
73		VI	25	93,104	1.00	<b>93,104</b>	VI	26	93,104	1.00	<b>93,104</b>	-	0.0%
74		VI	27	95,918	1.00	<b>95,918</b>	VI	28	95,918	1.00	<b>95,918</b>	-	0.0%
75		V	10	73,060	1.00	<b>73,060</b>	V	11	75,506	1.00	<b>75,506</b>	2,446	3.3%
76		VI	10	76,204	1.00	<b>76,204</b>	VI	11	78,705	1.00	<b>78,705</b>	2,501	3.3%
77		VI	13	83,880	1.00	<b>83,880</b>	VI	14	83,880	1.00	<b>83,880</b>	-	0.0%
78		VI	10	76,204	0.50	<b>38,102</b>	VI	11	78,705	0.50	<b>39,353</b>	1,251	3.3%
79		VI	25	93,104	1.00	<b>93,104</b>	VI	26	93,104	1.00	<b>93,104</b>	-	0.0%
80		III	12	64,255	1.00	<b>64,255</b>	III	13	64,255	1.00	<b>64,255</b>	-	0.0%
81		V	2	54,635	1.00	<b>54,635</b>	V	3	56,811	1.00	<b>56,811</b>	2,176	4.0%
82		VI	6	65,306	0.50	<b>32,653</b>	VI	7	67,775	0.50	<b>33,888</b>	1,235	3.8%
83		II	15	56,432	1.00	<b>56,432</b>	II	16	56,432	1.00	<b>56,432</b>	-	0.0%
84		VI	8	70,245	1.00	<b>70,245</b>	VI	9	72,714	1.00	<b>72,714</b>	2,469	3.5%
85		VI	6	65,306	1.00	<b>65,306</b>	VI	7	67,775	1.00	<b>67,775</b>	2,469	3.8%
86		VI	16	83,880	0.80	<b>67,104</b>	VI	17	86,918	0.80	<b>69,534</b>	2,430	3.6%
87		IV	6	60,457	1.00	<b>60,457</b>	IV	7	62,341	1.00	<b>62,341</b>	1,884	3.1%
88		VI	1	52,958	1.00	<b>52,958</b>	VI	2	55,428	1.00	<b>55,428</b>	2,470	4.7%
89		VI	8	70,245	1.00	<b>70,245</b>	VI	9	72,714	1.00	<b>72,714</b>	2,469	3.5%
90		VI	5	62,836	0.20	<b>12,567</b>	VI	6	65,306	0.20	<b>13,061</b>	494	3.9%
91		VI	9	72,714	1.00	<b>72,714</b>	VI	10	76,204	1.00	<b>76,204</b>	3,490	4.8%
92		V	7	65,516	1.00	<b>65,516</b>	V	8	67,693	1.00	<b>67,693</b>	2,177	3.3%
93		VI	13	83,880	1.00	<b>83,880</b>	VI	14	83,880	1.00	<b>83,880</b>	-	0.0%
94		V	12	81,409	1.00	<b>81,409</b>	V	13	83,880	1.00	<b>83,880</b>	2,471	3.0%
95		IV	9	66,107	1.00	<b>66,107</b>	IV	10	69,227	1.00	<b>69,227</b>	3,120	4.7%
96		IV	12	71,158	1.00	<b>71,158</b>	IV	13	71,158	1.00	<b>71,158</b>	-	0.0%
97		V	16	79,956	1.00	<b>79,956</b>	V	17	82,852	1.00	<b>82,852</b>	2,896	3.6%
98		VI	20	86,918	1.00	<b>86,918</b>	VI	21	86,918	1.00	<b>86,918</b>	-	0.0%
99		IV	5	58,574	1.00	<b>58,574</b>	IV	6	60,457	1.00	<b>60,457</b>	1,883	3.2%
100		VI	10	76,204	1.00	<b>76,204</b>	VI	11	78,705	1.00	<b>78,705</b>	2,501	3.3%
101		VI	24	89,956	1.00	<b>89,956</b>	VI	25	93,104	1.00	<b>93,104</b>	3,148	3.5%
102		V	5	61,164	0.50	<b>30,582</b>	V	6	63,340	0.50	<b>31,670</b>	1,088	3.6%

	Employee	2013-14				2014-15				Inc	%
		C	S	FTE	Salary	C	S	FTE	Salary		
103	VI 16	83,880	1.00	83,880	VI 17	86,918	1.00	86,918	3,038	3.6%	
104	VI 21	86,918	1.00	86,918	VI 22	89,956	1.00	89,956	3,038	3.5%	
105	VI 23	89,956	1.00	89,956	VI 24	89,956	1.00	89,956	-	0.0%	
106	IV 2	52,925	1.00	52,925	IV 3	54,808	1.00	54,808	1,883	3.6%	
107	IV 19	71,158	0.80	56,926	IV 20	71,158	0.80	56,926	-	0.0%	
108	VI 12	81,409	1.00	81,409	VI 13	83,880	1.00	83,880	2,471	3.0%	
109	IV 6	60,457	1.00	60,457	IV 7	62,341	1.00	62,341	1,884	3.1%	
110	V 12	77,684	0.80	62,147	V 13	79,956	0.80	63,965	1,818	2.9%	
111	IV 13	71,158	1.00	71,158	IV 14	71,158	1.00	71,158	-	0.0%	
112	VI 9	72,714	1.00	72,714	VI 10	76,204	1.00	76,204	3,490	4.8%	
113	VI 19	86,918	1.00	86,918	VI 20	86,918	1.00	86,918	-	0.0%	
114	IV 9	66,107	1.00	66,107	IV 10	69,227	1.00	69,227	3,120	4.7%	
115	V 34	82,852	1.00	82,852	V 35	82,852	1.00	82,852	-	0.0%	
116	IV 7	62,341	1.00	62,341	IV 8	64,224	1.00	64,224	1,883	3.0%	
117	VI 15	83,880	1.00	83,880	VI 16	83,880	1.00	83,880	-	0.0%	
118	VI 2	55,428	0.70	38,800	VI 3	57,897	0.70	40,528	1,728	4.5%	
119	VI 17	86,918	1.00	86,918	VI 18	86,918	1.00	86,918	-	0.0%	
120	VI 9	72,714	0.80	58,171	VI 10	76,204	0.80	60,963	2,792	4.8%	
121	V 4	58,987	0.40	23,595	V 5	61,164	0.40	24,466	871	3.7%	
122	VI 5	62,836	1.00	62,836	VI 6	65,306	1.00	65,306	2,470	3.9%	
123	VI 9	72,714	1.00	72,714	VI 10	76,204	1.00	76,204	3,490	4.8%	
124	V 18	82,852	1.00	82,852	V 19	82,852	1.00	82,852	-	0.0%	
125	VI 9	72,714	1.00	72,714	VI 10	76,204	1.00	76,204	3,490	4.8%	
126	VI 36	95,918	1.00	95,918	VI 37	95,918	1.00	95,918	-	0.0%	
127	VI 30	95,918	1.00	95,918	VI 31	95,918	1.00	95,918	-	0.0%	
128	VI 10	76,204	1.00	76,204	VI 11	78,705	1.00	78,705	2,501	3.3%	
129	VI 24	89,956	1.00	89,956	VI 25	93,104	1.00	93,104	3,148	3.5%	
130	III 13	64,255	1.00	64,255	III 14	64,255	1.00	64,255	-	0.0%	
<b>Total Certificated FTE/Salaries</b>		<b>121.50</b>		<b>9,427,684</b>			<b>121.50</b>	<b>9,587,410</b>	<b>159,726</b>		

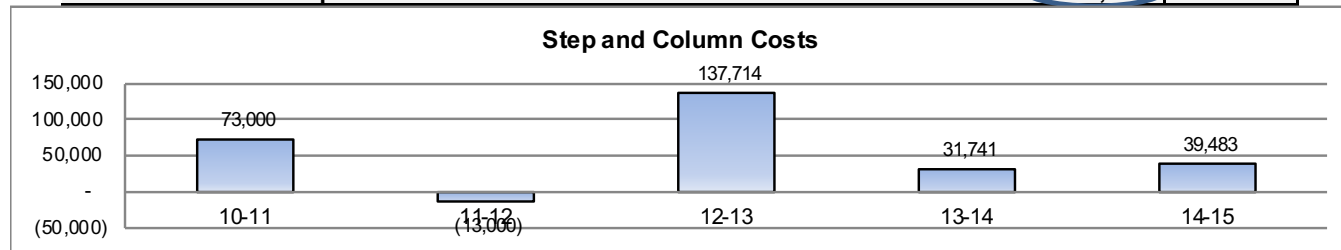
<b>A</b>	<b>Cost of Step Changes (actual)</b>							<b>159,726</b>	<b>2.15%</b>
<b>B</b>	<b>Cost of Column Change</b>	\$ 6,638	6					<b>39,828</b>	<b>0.54%</b>

<b>Total Step and Column Costs - Gross</b>								<b>199,554</b>	<b>2.68%</b>
--	--	--	--	--	--	--	--	----------------	--------------

	C1 - Retirees				C2 - Replacements				Savings				
	Col	Step	Salary	FTE	Salary	Col	Step	Salary		FTE			
1	VI	17	86,918	1.00	86,918	IV	6	60,457	1.00	60,457	26,461		
2	VI	26	93,104	0.50	46,552	IV	6	60,457	0.50	30,229	16,324		
3	VI	17	86,918	1.00	86,918	IV	6	60,457	1.00	60,457	26,461		
4	V	13	79,956	1.00	79,956	IV	6	60,457	1.00	60,457	19,499		
5	IV	19	71,158	0.80	56,926	IV	6	60,457	0.80	48,366	8,561		
6	VI	23	89,956	1.00	89,956	IV	6	60,457	1.00	60,457	29,499		
7	III	30	64,225	1.00	64,225	IV	6	60,457	1.00	60,457	3,768		
8	VI	23	89,956	1.00	89,956	IV	6	60,457	1.00	60,457	29,499		
<b>Total</b>					<b>7.30</b>	<b>601,407</b>					<b>7.30</b>	<b>441,336</b>	<b>160,071</b>

								<b>(160,071)</b>	<b>-2.15%</b>
--	--	--	--	--	--	--	--	------------------	---------------

<b>Total Certificated Step and Column Costs - Net</b>								<b>39,483</b>	<b>0.53%</b>
---	--	--	--	--	--	--	--	---------------	--------------



## Pacific Grove Unified School District

**Step and Column 2014-15**

2/29/24 11:57 PM		2014-15				2015-16					
Employee	C	S	FTE	Salary	C	S	FTE	Salary	Increase	%	
1	VI	24	1.00	94,050	VI	25	1.00	97,341	3,291	3.5%	
2	IV	5	1.00	61,240	IV	6	1.00	63,208	1,968	3.2%	
3	10 C		1.00	50,086	10 C		1.00	50,086	-	0.0%	
4	VI	11	0.60	82,287	VI	12	0.60	85,114	2,827	3.4%	
5	IV	8	0.50	33,574	IV	9	0.50	34,558	984	2.9%	
6	III	6	1.00	59,236	III	7	1.00	60,899	1,663	2.8%	
7	VI	21	1.20	109,049	VI	22	1.20	112,860	3,811	3.5%	
8	VI	28	1.00	100,283	VI	29	1.00	100,283	-	0.0%	
9	VI	20	1.00	90,874	VI	21	1.00	90,874	-	0.0%	
10	V	36	1.00	86,622	V	37	1.00	86,622	-	0.0%	
11	VI	31	1.00	100,283	VI	32	1.00	100,283	-	0.0%	
12	IV	9	1.00	69,115	IV	10	1.00	72,378	3,263	4.7%	
13	VI	23	1.00	94,050	VI	24	1.00	94,050	-	0.0%	
14	V	18	1.00	86,622	V	19	1.00	86,622	-	0.0%	
15	V	6	1.00	65,911	V	7	1.00	68,497	2,586	3.9%	
16	V	6	1.00	66,222	V	7	1.00	68,497	2,275	3.4%	
17	IV	20	1.00	74,396	IV	21	1.00	74,396	-	0.0%	
18	VI	20	1.00	90,874	VI	21	1.00	90,874	-	0.0%	
19	VI	20	1.00	90,874	VI	21	1.00	90,874	-	0.0%	
20	VI	26	1.00	68,139	VI	27	1.00	70,198	2,059	3.0%	
21	I	2	0.20	8,845	I	3	0.20	9,055	210	2.4%	
22	VI	37	1.00	100,283	VI	38	1.00	100,283	-	0.0%	
23	III	1	0.60	30,177	III	2	0.60	31,553	1,376	4.6%	
24	VI	19	1.00	90,874	VI	20	1.00	90,874	-	0.0%	
25	VI	2	0.60	34,770	VI	3	0.60	36,319	1,549	4.5%	
26	VI	2	1.00	57,950	VI	3	1.00	60,532	2,582	4.5%	
27	VI	10	0.80	63,738	VI	11	0.80	65,830	2,092	3.3%	
28	VI	10	0.50	39,836	VI	11	0.50	41,144	1,308	3.3%	
29	VI	10	1.00	79,672	VI	11	1.00	82,287	2,615	3.3%	
30	VI	9	1.00	76,023	VI	10	1.00	79,672	3,649	4.8%	
31	V	17	1.00	86,622	V	18	1.00	86,622	-	0.0%	
32	VI	11	1.00	82,287	VI	12	1.00	85,114	2,827	3.4%	
33	VI	19	1.00	90,874	VI	20	1.00	90,874	-	0.0%	
34	VI	13	1.00	87,697	VI	14	1.00	87,697	-	0.0%	
35	VI	26	1.00	97,341	VI	27	1.00	100,283	2,942	3.0%	
36	VI	29	1.00	100,283	VI	30	1.00	100,283	-	0.0%	
37	VI	21	1.00	90,874	VI	22	1.00	94,050	3,176	3.5%	
38	VI	26	1.00	97,341	VI	27	1.00	100,283	2,942	3.0%	
39	VI	36	1.00	100,283	VI	37	1.00	100,283	-	0.0%	
40	VI	26	1.00	97,341	VI	27	1.00	100,283	2,942	3.0%	
41	VI	17	1.00	90,874	VI	18	1.00	90,874	-	0.0%	
42	VI	11	1.00	82,287	VI	12	1.00	85,114	2,827	3.4%	
43	V	18	1.00	86,622	V	19	1.00	86,622	-	0.0%	
44	VI	22	1.00	94,050	VI	23	1.00	94,050	-	0.0%	
45	III	11	1.00	67,179	III	12	1.00	67,179	-	0.0%	
46	VI	30	1.00	100,283	VI	31	1.00	100,283	-	0.0%	
47	V	6	1.00	66,222	V	7	1.00	68,497	2,275	3.4%	
48	VI	21	1.00	90,874	VI	22	1.00	94,050	3,176	3.5%	
49	VI	10	1.00	79,672	VI	11	1.00	82,287	2,615	3.3%	

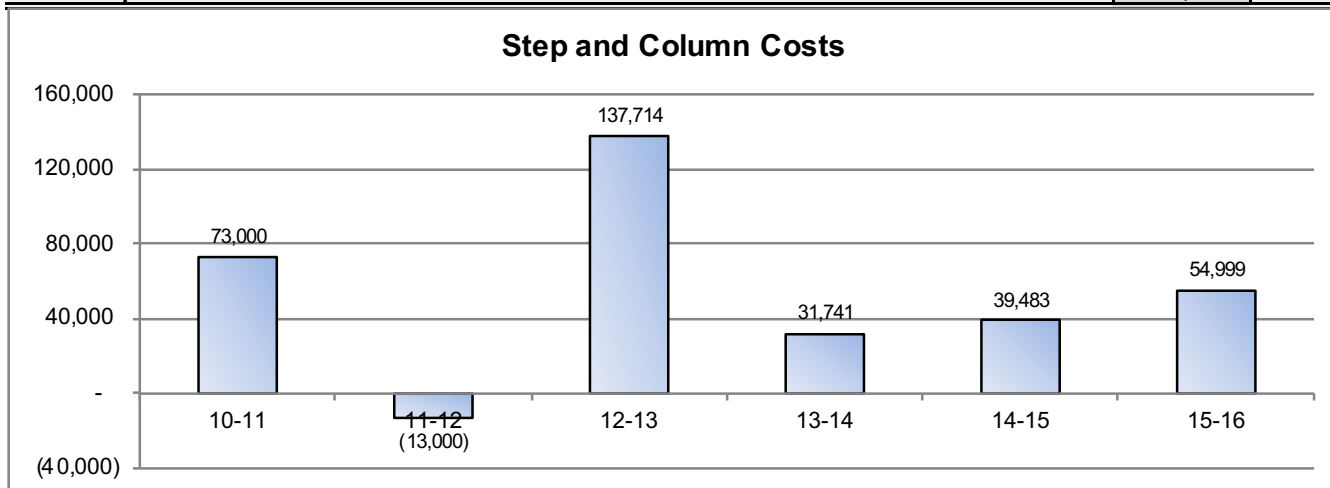


	Employee	2014-15				2015-16				Increase	
		C	S	FTE	Salary	C	S	FTE	Salary		%
50		VI	10	1.00	79,672	VI	11	1.00	82,287	2,615	3.3%
51		VI	7	1.00	70,859	VI	8	1.00	73,442	2,583	3.6%
52		VI	15	1.16	101,729	VI	16	1.16	101,729	-	0.0%
53		V	13	1.00	83,594	V	14	1.00	83,594	-	0.0%
54		VI	21	1.00	90,874	VI	22	1.00	94,050	3,176	3.5%
55		VI	27	1.00	100,283	VI	28	1.00	100,283	-	0.0%
56		V	7	1.00	68,497	V	8	1.00	70,773	2,276	3.3%
57		VI	10	1.00	79,672	VI	11	1.00	82,287	2,615	3.3%
58		V	9	1.00	72,642	V	10	1.00	76,385	3,743	5.2%
59		VI	8	1.00	73,442	VI	9	1.00	76,023	2,581	3.5%
60		VI	20	1.00	90,874	VI	21	1.00	90,874	-	0.0%
61		VI	6	1.00	68,277	VI	7	1.00	70,859	2,582	3.8%
62		VI	23	1.00	94,050	VI	24	1.00	94,050	-	0.0%
63		VI	33	1.00	100,283	VI	34	1.00	100,283	-	0.0%
64		VI	29	1.00	100,283	VI	30	1.00	100,283	-	0.0%
65		VI	26	1.00	97,341	VI	27	1.00	100,283	2,942	3.0%
66		VI	28	1.00	100,283	VI	29	1.00	100,283	-	0.0%
67		V	11	1.00	78,942	V	12	1.00	81,219	2,277	2.9%
68		IV	4	1.00	63,208	IV	5	1.00	65,178	1,970	3.1%
69		VI	11	1.00	82,287	VI	12	1.00	85,114	2,827	3.4%
70		VI	14	1.00	87,697	VI	15	1.00	87,697	-	0.0%
71		VI	11	0.50	41,144	VI	12	0.50	42,557	1,414	3.4%
72		VI	26	1.00	97,341	VI	27	1.00	100,283	2,942	3.0%
73		III	13	1.00	67,179	III	14	1.00	67,179	-	0.0%
74		IV	2	1.00	55,334	IV	3	1.00	57,302	1,968	3.6%
75		VI	13	1.00	87,697	VI	14	1.00	87,697	-	0.0%
76		VI	7	1.00	70,859	VI	8	1.00	73,442	2,583	3.6%
77		II	16	1.00	59,000	II	17	1.00	59,000	-	0.0%
78		VI	9	1.00	76,023	VI	10	1.00	79,672	3,649	4.8%
79		VI	7	1.00	70,859	VI	8	1.00	73,442	2,583	3.6%
80		IV	7	1.00	65,178	IV	8	1.00	67,147	1,969	3.0%
81		VI	2	1.00	57,950	VI	3	1.00	60,532	2,582	4.5%
82		VI	9	1.00	76,023	VI	10	1.00	79,672	3,649	4.8%
83		VI	6	0.20	13,655	VI	7	0.20	14,172	516	3.8%
84		VI	10	1.00	79,672	VI	11	1.00	82,287	2,615	3.3%
85		V	8	1.00	70,773	V	9	1.00	73,048	2,275	3.2%
86		VI	14	1.00	87,697	VI	15	1.00	87,697	-	0.0%
87		VI	13	1.00	87,697	VI	14	1.00	87,697	-	0.0%
88		V	1	0.60	54,845	V	2	0.60	57,121	2,276	4.1%
89		IV	13	1.00	74,396	IV	14	1.00	74,396	-	0.0%
90		VI	1	1.00	55,368	VI	2	1.00	57,950	2,582	4.7%
91		V	17	1.00	86,622	V	18	1.00	86,622	-	0.0%
92		VI	21	1.00	90,874	VI	22	1.00	94,050	3,176	3.5%
93		IV	6	1.00	63,208	IV	7	1.00	65,178	1,970	3.1%
94		VI	11	1.00	82,287	VI	12	1.00	85,114	2,827	3.4%
95		VI	25	1.00	97,341	VI	26	1.00	97,341	-	0.0%
96		VI	1	0.60	33,221	VI	2	0.60	34,770	1,549	4.7%
97		VI	9	1.00	76,023	VI	10	1.00	79,672	3,649	4.8%
98		V	6	0.50	33,111	V	7	0.50	34,249	1,138	3.4%
99		VI	17	1.00	90,874	VI	18	1.00	90,874	-	0.0%
100		VI	4	1.00	61,548	VI	5	1.00	65,696	4,148	6.7%
101		VI	22	1.00	94,050	VI	23	1.00	94,050	-	0.0%
102		V	2	1.00	57,121	V	3	1.00	59,396	2,275	4.0%
103		VI	24	1.00	94,050	VI	25	1.00	97,341	3,291	3.5%

	Employee	2014-15				2015-16					
		C	S	FTE	Salary	C	S	FTE	Salary	Increase	%
104		IV	3	1.00	57,302	IV	4	1.00	59,271	1,969	3.4%
105		VI	9	1.00	76,023	VI	10	1.00	79,672	3,649	4.8%
106		VI	13	1.00	87,697	VI	14	1.00	87,697	-	0.0%
107		IV	7	0.80	52,142	IV	8	0.80	53,718	1,575	3.0%
108		V	13	0.80	66,875	V	14	0.80	66,875	-	0.0%
109		IV	14	1.00	74,396	IV	15	1.00	74,396	-	0.0%
110		VI	10	1.00	79,672	VI	11	1.00	82,287	2,615	3.3%
111		IV	10	1.00	72,378	IV	11	1.00	74,396	2,018	2.8%
112		V	35	1.00	86,622	V	36	1.00	86,622	-	0.0%
113		IV	8	1.00	67,147	IV	9	1.00	69,115	1,968	2.9%
114		VI	16	1.00	87,697	VI	17	1.00	90,874	3,177	3.6%
115		VI	9	1.00	76,023	VI	10	1.00	79,672	3,649	4.8%
116		VI	3	0.70	60,532	VI	4	0.70	63,114	2,582	4.3%
117		VI	18	1.00	90,874	VI	19	1.00	90,874	-	0.0%
118		VI	10	0.80	63,738	VI	11	0.80	65,830	2,092	3.3%
119		V	5	0.40	25,579	V	6	0.40	26,489	910	3.6%
120		II	6	1.00	52,451	II	7	1.00	55,662	3,211	6.1%
121		VI	10	1.00	79,672	VI	11	1.00	82,287	2,615	3.3%
122		V	19	1.00	51,973	V	20	1.00	51,973	-	0.0%
123		VI	9	1.00	76,023	VI	10	1.00	79,672	3,649	4.8%
124		VI	37	1.00	100,283	VI	38	1.00	100,283	-	0.0%
125		VI	31	1.00	100,283	VI	32	1.00	100,283	-	0.0%
126		VI	11	1.00	82,287	VI	12	1.00	85,114	2,827	3.4%
127		VI	25	1.00	97,341	VI	26	1.00	97,341	-	0.0%
<b>A</b>	<b>Cost of Step Changes (actual)</b>			120.06	9,703,777			120.06	9,897,926	194,149	2.00%
<b>B</b>	<b>Cost of Column Changes (est)</b>			5	4,000					20,000	0.21%
<b>Total Step and Column Costs - Gross</b>										<b>214,149</b>	<b>2.21%</b>

C	Retiree	Rep	Retiree				Replacement				Savings				
			Col	Step	FTE	Salary	Col	Step	FTE	Salary					
1			VI	37	1.00	107,644	VI	10	1.00	87,033	20,611				
2			VI	28	1.00	107,644	VI	2	1.00	65,311	42,333				
3			V	19	0.60	56,390	VI	6	0.60	45,383	11,007				
4			V	18	1.00	93,983	I	3	1.00	52,634	41,349				
5			VI	24	0.80	81,129	IV	5	0.80	54,881	26,248				
6			VI	25	1.00	97,341	IV	10	1.00	79,739	17,602				
<b>Total Retiree Savings</b>					5.40	544,131						5.40	384,981	159,150	1.64%

<b>Total Step and Column Costs - Net</b>										<b>54,999</b>	<b>0.57%</b>
--	--	--	--	--	--	--	--	--	--	---------------	--------------



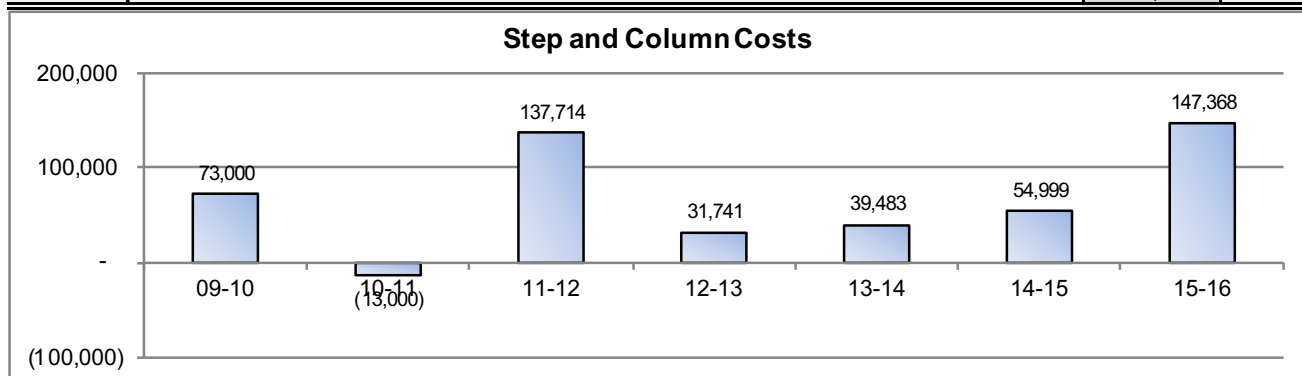
## Pacific Grove Unified School District

## Step and Column 2015-16

	Employee	2015-16				2016-17				Increase	%
		C	S	FTE	Salary	C	S	FTE	Salary		
1		VI	25	1.00	104,702	VI	26	1.00	104,702	-	0.0%
2		III	3	1.00	61,612	III	4	1.00	63,272	1,660	2.7%
3		IV	6	1.00	70,569	IV	7	1.00	72,539	1,970	2.8%
4		10 C		1.00	50,086	10 C		1.00	50,086	-	0.0%
5		VI	12	1.00	92,475	VI	13	1.00	95,058	2,583	2.8%
6		IV	8	0.30	22,351	IV	9	0.30	22,943	592	2.6%
7		VI	6	1.00	75,638	VI	7	1.00	78,220	2,582	3.4%
8		V	7	1.00	75,858	V	8	1.00	78,134	2,276	3.0%
9		VI	22	1.00	101,411	VI	23	1.00	101,411	-	0.0%
10		VI	29	1.00	107,644	VI	30	1.00	107,644	-	0.0%
11		VI	21	1.00	98,235	VI	22	1.00	101,411	3,176	3.2%
12		V	37	1.00	93,983	V	38	1.00	93,983	-	0.0%
13		VI	32	1.20	129,173	VI	33	1.20	129,173	-	0.0%
14		V	10	1.00	83,746	V	11	1.00	86,303	2,557	3.1%
15		V	10	1.00	83,746	V	11	1.00	86,303	2,557	3.1%
16		VI	24	1.00	101,411	VI	25	1.00	104,702	3,291	3.2%
17		V	19	1.00	93,983	V	20	1.00	93,983	-	0.0%
18		V	7	1.00	75,858	V	8	1.00	78,134	2,276	3.0%
19		V	7	1.20	91,030	V	8	1.20	93,761	2,731	3.0%
20		IV	21	1.00	81,757	IV	22	1.00	81,757	-	0.0%
21		VI	21	1.00	98,235	VI	22	1.00	101,411	3,176	3.2%
22		VI	21	1.00	98,235	VI	22	1.00	101,411	3,176	3.2%
23		VI	27	1.00	107,644	VI	28	1.00	107,644	-	0.0%
24		I	3	1.00	52,634	I	4	1.00	53,684	1,050	2.0%
25		VI	38	1.00	107,644	VI	39	1.00	107,644	-	0.0%
26		III	2	0.80	47,959	III	3	0.80	49,290	1,330	2.8%
27		VI	20	1.00	98,235	VI	21	1.00	98,235	-	0.0%
28		III	13	0.60	69,038	III	14	0.60	69,038	-	0.0%
29		VI	3	1.20	81,472	VI	4	1.20	84,570	3,098	3.8%
30		VI	11	0.80	71,718	VI	12	0.80	73,980	2,262	3.2%
31		VI	11	0.50	44,824	VI	12	0.50	46,238	1,414	3.2%
32		VI	11	1.00	89,648	VI	12	1.00	92,475	2,827	3.2%
33		VI	10	1.00	87,033	VI	11	1.00	89,648	2,615	3.0%
34		IV	5	0.80	54,881	IV	6	0.80	56,455	1,574	2.9%
35		V	18	1.00	93,983	V	19	1.00	93,983	-	0.0%
36		VI	12	1.00	92,475	VI	13	1.00	95,058	2,583	2.8%
37		VI	20	1.00	98,235	VI	21	1.00	98,235	-	0.0%
38		VI	14	1.00	95,058	VI	15	1.00	95,058	-	0.0%
39		VI	27	1.00	107,644	VI	28	1.00	107,644	-	0.0%
40		VI	30	1.00	107,644	VI	31	1.00	107,644	-	0.0%
41		VI	22	1.00	101,411	VI	23	1.00	101,411	-	0.0%
42		VI	27	1.00	107,644	VI	28	1.00	107,644	-	0.0%
43		VI	27	1.00	107,644	VI	28	1.00	107,644	-	0.0%
44		II	1	0.80	43,911	II	2	0.80	44,995	1,084	2.5%
45		VI	18	1.00	98,235	VI	19	1.00	98,235	-	0.0%
46		V	7	1.00	75,858	V	8	1.00	78,134	2,276	3.0%
47		VI	12	1.00	92,475	VI	13	1.00	95,058	2,583	2.8%
48		VI	23	1.00	101,411	VI	24	1.00	101,411	-	0.0%
49		III	12	1.00	74,540	III	13	1.00	74,540	-	0.0%

	Employee	2015-16				2016-17					
		C	S	FTE	Salary	C	S	FTE	Salary	Increase	%
50		VI	31	1.00	107,644	VI	32	1.00	107,644	-	0.0%
51		V	10	1.00	87,033	V	11	1.00	89,648	2,615	3.0%
52		VI	22	1.00	101,411	VI	23	1.00	101,411	-	0.0%
53		VI	11	1.00	89,648	VI	12	1.00	92,475	2,827	3.2%
54		VI	11	1.00	89,648	VI	12	1.00	92,475	2,827	3.2%
55		VI	8	1.00	80,803	VI	9	1.00	83,384	2,581	3.2%
56		VI	16	1.16	110,267	VI	17	1.16	113,952	3,685	3.3%
57		V	14	1.00	90,955	V	15	1.00	90,955	-	0.0%
58		VI	5	1.00	73,057	VI	6	1.00	75,638	2,581	3.5%
59		VI	22	1.00	101,411	VI	23	1.00	101,411	-	0.0%
60		III	12	1.00	115,063	III	13	1.00	115,063	-	0.0%
61		VI	28	1.00	107,644	VI	29	1.00	107,644	-	0.0%
62		V	8	1.00	78,134	V	9	1.00	80,409	2,275	2.9%
63		VI	11	1.00	89,648	VI	12	1.00	92,475	2,827	3.2%
64		V	10	1.00	83,746	V	11	1.00	86,303	2,557	3.1%
65		VI	3	1.00	67,893	VI	4	1.00	70,475	2,582	3.8%
66		VI	9	1.00	83,384	VI	10	1.00	87,033	3,649	4.4%
67		VI	21	1.00	98,235	VI	22	1.00	101,411	3,176	3.2%
68		VI	24	1.00	101,411	VI	25	1.00	104,702	3,291	3.2%
69		VI	34	1.00	107,644	VI	35	1.00	107,644	-	0.0%
70		VI	30	1.00	107,644	VI	31	1.00	107,644	-	0.0%
71		VI	27	1.00	107,644	VI	28	1.00	107,644	-	0.0%
72		I	3	1.00	52,634	I	4	1.00	53,684	1,050	2.0%
73		VI	10	1.00	87,033	VI	11	1.00	89,648	2,615	3.0%
74		V	12	1.00	88,580	V	13	1.00	90,955	2,375	2.7%
75		VI	5	0.50	36,529	VI	6	0.50	37,819	1,291	3.5%
76		IV	7	0.60	43,523	IV	8	0.60	44,705	1,181	2.7%
77		VI	12	1.00	92,475	VI	13	1.00	95,058	2,583	2.8%
78		VI	15	1.00	95,058	VI	16	1.00	95,058	-	0.0%
79		VI	12	0.50	46,238	VI	13	0.50	47,529	1,292	2.8%
80		VI	27	1.00	107,644	VI	28	1.00	107,644	-	0.0%
81		III	14	1.00	74,540	III	15	1.00	74,540	-	0.0%
82		IV	3	1.00	64,663	IV	4	1.00	66,632	1,969	3.0%
83		V	2	1.00	64,482	V	3	1.00	66,757	2,275	3.5%
84		VI	8	1.00	80,803	VI	9	1.00	83,384	2,581	3.2%
85		II	17	1.00	66,361	II	18	1.00	66,361	-	0.0%
86		VI	10	1.00	87,033	VI	11	1.00	89,648	2,615	3.0%
87		VI	8	1.00	80,803	VI	9	1.00	83,384	2,581	3.2%
88		IV	8	1.00	74,508	IV	9	1.00	76,476	1,968	2.6%
89		VI	3	1.00	67,893	VI	4	1.00	70,475	2,582	3.8%
90		VI	10	0.50	43,517	VI	11	0.50	44,824	1,308	3.0%
91		VI	7	0.20	15,644	VI	8	0.20	16,161	517	3.3%
92		VI	11	1.00	89,648	VI	12	1.00	92,475	2,827	3.2%
93		VI	15	1.00	95,058	VI	16	1.00	95,058	-	0.0%
94		VI	14	1.00	95,058	VI	15	1.00	95,058	-	0.0%
95		V	2	1.00	64,482	V	3	1.00	66,757	2,275	3.5%
96		IV	14	1.00	81,757	IV	15	1.00	81,757	-	0.0%
97		VI	2	1.00	65,311	VI	3	1.00	67,893	2,582	4.0%
98		V	18	1.00	93,983	V	19	1.00	93,983	-	0.0%
99		VI	22	1.00	101,411	VI	23	1.00	101,411	-	0.0%
100		VI	8	1.00	80,803	VI	9	1.00	83,384	2,581	3.2%
101		IV	7	1.00	72,539	IV	8	1.00	74,508	1,969	2.7%
102		VI	12	1.00	92,475	VI	13	1.00	95,058	2,583	2.8%
103		VI	2	1.00	65,311	VI	3	1.00	67,893	2,582	4.0%

	Employee	2015-16				2016-17				Increase					
		C	S	FTE	Salary	C	S	FTE	Salary		%				
104		VI	10	1.00	87,033	VI	11	1.00	89,648	2,615	3.0%				
105		V	7	0.50	37,929	V	8	0.50	39,067	1,138	3.0%				
106		VI	18	1.00	98,235	VI	19	1.00	98,235	-	0.0%				
107		VI	5	1.00	73,057	VI	6	1.00	75,638	2,581	3.5%				
108		VI	23	1.00	101,411	VI	24	1.00	101,411	-	0.0%				
109		V	3	1.00	66,757	V	4	1.00	69,032	2,275	3.4%				
110		IV	4	1.00	66,632	IV	5	1.00	68,601	1,969	3.0%				
111		VI	10	1.00	87,033	VI	11	1.00	89,648	2,615	3.0%				
112		VI	14	0.50	47,529	VI	15	0.50	47,529	-	0.0%				
113		V	14	1.00	90,955	V	15	1.00	90,955	-	0.0%				
114		IV	15	1.00	81,757	IV	16	1.00	81,757	-	0.0%				
115		VI	11	1.00	89,648	VI	12	1.00	92,475	2,827	3.2%				
116		IV	11	1.00	81,757	IV	12	1.00	81,757	-	0.0%				
117		V	36	1.00	93,983	V	37	1.00	93,983	-	0.0%				
118		VI	8	0.20	16,161	VI	9	0.20	16,677	516	3.2%				
119		IV	9	1.00	80,409	IV	10	1.00	83,746	3,337	4.2%				
120		VI	17	1.00	98,235	VI	18	1.00	98,235	-	0.0%				
121		VI	10	1.00	87,033	VI	11	1.00	89,648	2,615	3.0%				
122		VI	4	0.80	56,380	VI	5	0.80	58,446	2,066	3.7%				
123		VI	19	1.00	98,235	VI	20	1.00	98,235	-	0.0%				
124		VI	10	1.00	87,033	VI	11	1.00	89,648	2,615	3.0%				
125		V	6	0.50	36,792	V	7	0.50	37,929	1,138	3.1%				
126		II	7	1.00	63,023	II	8	1.00	64,379	1,356	2.2%				
127		VI	11	1.00	89,648	VI	12	1.00	92,475	2,827	3.2%				
128		V	2	1.00	64,482	V	3	1.00	66,757	2,275	3.5%				
129		VI	10	1.00	87,033	VI	11	1.00	89,648	2,615	3.0%				
130		<b>VI</b>	<b>38</b>	<b>1.00</b>	<b>107,644</b>	VI	39	1.00	<b>107,644</b>	-	0.0%				
131		VI	32	1.00	107,644	VI	33	1.00	107,644	-	0.0%				
132		VI	12	1.00	92,475	VI	13	1.00	95,058	2,583	2.8%				
133		VI	26	1.00	104,702	VI	27	1.00	107,644	2,942	2.8%				
134		III	15	1.00	115,063	III	16	1.00	115,063	-	0.0%				
<b>A</b>	<b>Step Changes (actual)</b>			<b>127.16</b>	<b>11,146,105</b>			<b>127.16</b>	<b>11,333,962</b>	<b>187,857</b>	<b>1.69%</b>				
<b>B</b>	<b>Column Changes (est)</b>			<b>5</b>	<b>4,000</b>					<b>20,000</b>	<b>0.18%</b>				
<b>Total Step and Column Costs - Gross</b>										<b>207,857</b>	<b>1.86%</b>				
<b>C</b>	<b>Retiree Name</b>	<b>Retiree Col</b>	<b>Retiree Step</b>	<b>Retiree FTE</b>	<b>Retiree Salary</b>	<b>Replacement Col</b>	<b>Replacement Step</b>	<b>Replacement FTE</b>	<b>Replacement Salary</b>	<b>Savings</b>					
1		VI	38	1.00	107,644	IV	6	1.00	70,569	37,075					
2		V	37	1.00	93,983	IV	6	1.00	70,569	23,414					
<b>Total Retiree Savings</b>										<b>2.00</b>	<b>201,627</b>	<b>2.00</b>	<b>141,138</b>	<b>60,489</b>	<b>0.54%</b>
<b>Total Step and Column Costs - Net</b>										<b>147,368</b>	<b>1.32%</b>				



## Pacific Grove Unified School District

## Step and Column 16-17 to 17-18

	Employee	2016-17				2017-18				Increase	%
		C	S	FTE	Salary	C	S	FTE	Salary		
1		VI	26	1.00	111,889	VI	27	1.00	115,032	3,143	2.8%
2		III	1	0.50	31,144	III	2	0.50	32,032	888	2.9%
3		IV	7	1.00	77,518	IV	8	1.00	79,623	2,105	2.7%
4		10 C		1.00	53,524	10 C		1.00	53,524	-	0.0%
5		VI	7	1.00	83,589	VI	8	1.00	86,349	2,760	3.3%
6		V	8	1.00	83,497	V	9	1.00	85,928	2,431	2.9%
7		VI	23	1.20	130,046	VI	24	1.20	130,046	-	0.0%
8		VI	30	1.00	115,032	VI	31	1.00	115,032	-	0.0%
9		VI	23	1.00	108,372	VI	24	1.00	108,372	-	0.0%
10		V	11	1.00	92,227	V	12	1.00	94,660	2,433	2.6%
11		V	11	1.00	92,227	V	12	1.00	94,660	2,433	2.6%
12		VI	25	1.00	111,889	VI	26	1.00	111,889	-	0.0%
13		V	20	1.00	100,433	V	21	1.00	100,433	-	0.0%
14		V	8	1.00	83,497	V	9	1.00	85,928	2,431	2.9%
15		V	8	1.20	83,497	V	9	1.20	85,928	2,431	2.9%
16		IV	22	1.00	87,368	IV	23	1.00	87,368	-	0.0%
17		VI	22	1.00	108,372	VI	23	1.00	108,372	-	0.0%
18		III	1	1.00	62,287	III	2	1.00	64,063	1,776	2.9%
19		VI	22	1.00	108,372	VI	23	1.00	108,372	-	0.0%
20		VI	28	1.00	115,032	VI	29	1.00	115,032	-	0.0%
21		IV	10	1.00	85,213	IV	11	1.00	87,368	2,155	2.5%
22		II	4	1.00	63,001	II	5	1.00	64,450	1,449	2.3%
23		VI	39	1.00	115,032	VI	40	1.00	115,032	-	0.0%
24		VI	21	1.00	104,978	VI	22	1.00	108,372	3,394	3.2%
25		III	14	0.60	73,777	III	15	0.60	73,777	-	0.0%
26		VI	12	0.80	98,822	VI	13	0.80	101,582	2,760	2.8%
27		IV	2	1.00	66,999	IV	3	1.00	69,102	2,103	3.1%
28		VI	12	0.50	49,411	VI	13	0.50	50,791	1,380	2.8%
29		VI	12	1.00	98,822	VI	13	1.00	101,582	2,760	2.8%
30		VI	11	1.00	95,802	VI	12	1.00	98,822	3,020	3.2%
31		V	19	1.00	100,433	V	20	1.00	100,433	-	0.0%
32		VI	13	1.00	101,582	VI	14	1.00	101,582	-	0.0%
33		VI	21	1.00	104,978	VI	22	1.00	108,372	3,394	3.2%
34		VI	10	1.00	93,007	VI	11	1.00	95,802	2,795	3.0%
35		VI	9	1.00	89,107	VI	10	1.00	93,007	3,900	4.4%
36		VI	15	1.00	101,582	VI	16	1.00	101,582	-	0.0%
37		VI	28	1.00	115,032	VI	29	1.00	115,032	-	0.0%
38		VI	31	1.00	115,032	VI	32	1.00	115,032	-	0.0%
39		VI	23	1.00	108,372	VI	24	1.00	108,372	-	0.0%
40		VI	28	1.00	115,032	VI	29	1.00	115,032	-	0.0%
41		VI	28	1.00	115,032	VI	29	1.00	115,032	-	0.0%
42		VI	19	1.00	104,978	VI	20	1.00	104,978	-	0.0%
43		V	8	1.00	83,497	V	9	1.00	85,928	2,431	2.9%
44		VI	13	1.00	101,582	VI	14	1.00	101,582	-	0.0%
45		VI	24	1.00	108,372	VI	25	1.00	111,889	3,517	3.2%
46		III	13	1.00	79,657	III	14	1.00	79,657	-	0.0%
47		VI	32	1.00	115,032	VI	33	1.00	115,032	-	0.0%
48		V	11	1.00	95,802	V	12	1.00	98,822	3,020	3.2%

	Employee	2016-17				2017-18				Increase	
		C	S	FTE	Salary	C	S	FTE	Salary		%
49		VI	24	0.60	65,023	VI	25	0.60	65,023	-	0.0%
50		VI	8	1.00	86,349	VI	9	1.00	89,107	2,758	3.2%
51		VI	12	1.00	98,822	VI	13	1.00	101,582	2,760	2.8%
52		VI	12	1.00	98,822	VI	13	1.00	101,582	2,760	2.8%
53		IV	10	0.40	34,085	IV	11	0.40	34,947	862	2.5%
54		VI	9	1.00	89,107	VI	10	1.00	93,007	3,900	4.4%
55		VI	16	1.00	104,978	VI	17	1.00	104,978	-	0.0%
56		V	15	1.00	97,198	V	16	1.00	97,198	-	0.0%
57		VI	23	1.00	108,372	VI	24	1.00	108,372	-	0.0%
58		III	13	1.00	122,961	III	14	1.00	122,961	-	0.0%
59		VI	29	0.50	57,516	VI	30	0.50	57,516	-	0.0%
60		V	9	1.00	85,928	V	10	1.00	89,494	3,566	4.1%
61		VI	12	1.00	98,822	VI	13	1.00	101,582	2,760	2.8%
62		V	11	1.00	92,227	V	12	1.00	94,660	2,433	2.6%
63		VI	4	1.00	75,312	VI	5	1.00	78,071	2,759	3.7%
64		VI	10	1.00	93,007	VI	11	1.00	95,802	2,795	3.0%
65		IV	11	1.00	87,368	IV	12	1.00	87,368	-	0.0%
66		VI	5	0.40	31,228	VI	6	0.40	32,332	1,104	3.5%
67		VI	22	1.00	108,372	VI	23	1.00	108,372	-	0.0%
68		VI	25	1.00	111,889	VI	26	1.00	111,889	-	0.0%
69		VI	35	1.00	115,032	VI	36	1.00	115,032	-	0.0%
70		V	9	1.00	85,928	V	10	1.00	89,494	3,566	4.1%
71		VI	31	1.00	115,032	VI	32	1.00	115,032	-	0.0%
72		III	4	0.50	33,807	III	5	0.50	34,696	889	2.6%
73		VI	28	1.00	115,032	VI	29	1.00	115,032	-	0.0%
74		II	4	1.00	63,001	II	5	1.00	64,450	1,449	2.3%
75		VI	11	1.00	95,802	VI	12	1.00	98,822	3,020	3.2%
76		V	13	1.00	97,198	V	14	1.00	97,198	-	0.0%
77		IV	8	0.80	63,698	IV	9	0.80	65,380	1,682	2.6%
78		VI	13	1.00	101,582	VI	14	1.00	101,582	-	0.0%
79		VI	16	1.00	101,582	VI	17	1.00	104,978	3,396	3.3%
80		VI	13	0.50	50,791	VI	14	0.50	50,791	-	0.0%
81		VI	28	1.00	115,032	VI	29	1.00	115,032	-	0.0%
82		III	15	1.00	79,657	III	16	1.00	79,657	-	0.0%
83		IV	4	1.00	71,206	IV	5	1.00	71,206	-	0.0%
84		V	3	1.00	71,339	V	4	1.00	73,771	2,432	3.4%
85		VI	9	1.00	89,107	VI	10	1.00	93,007	3,900	4.4%
86		II	18	1.00	70,916	II	19	1.00	70,916	-	0.0%
87		VI	11	0.60	57,481	VI	12	0.60	59,293	1,812	3.2%
88		VI	9	1.00	89,107	VI	10	1.00	93,007	3,900	4.4%
89		IV	9	1.00	81,725	IV	10	1.00	85,213	3,488	4.3%
90		VI	4	1.00	75,312	VI	5	1.00	78,071	2,759	3.7%
91		VI	11	0.50	95,802	VI	12	0.50	98,822	3,020	3.2%
92		VI	12	1.00	98,822	VI	13	1.00	101,582	2,760	2.8%
93		VI	16	1.00	101,582	VI	17	1.00	104,978	3,396	3.3%
94		VI	15	1.00	101,582	VI	16	1.00	101,582	-	0.0%
95		VI	3	1.00	72,554	VI	4	1.00	75,312	2,758	3.8%
96		IV	15	1.00	87,368	IV	16	1.00	87,368	-	0.0%
97		VI	3	1.00	72,554	VI	4	1.00	75,312	2,758	3.8%
98		V	19	1.00	100,433	V	20	1.00	100,433	-	0.0%
99		VI	23	1.00	108,372	VI	24	1.00	108,372	-	0.0%
100		V	10	1.00	89,494	V	11	1.00	92,227	2,733	3.1%
101		VI	13	1.00	101,582	VI	14	1.00	101,582	-	0.0%

	Employee	2016-17				2017-18				Increase	%
		C	S	FTE	Salary	C	S	FTE	Salary		
102		VI	3	1.00	72,554	VI	4	1.00	75,312	2,758	3.8%
103		VI	11	1.00	95,802	VI	12	1.00	98,822	3,020	3.2%
104		V	8	0.50	41,749	V	9	0.50	42,964	1,216	2.9%
105		VI	19	1.00	104,978	VI	20	1.00	104,978	-	0.0%
106		VI	5	1.00	78,071	VI	6	1.00	80,829	2,758	3.5%
107		VI	24	1.00	108,372	VI	25	1.00	111,889	3,517	3.2%
108		V	4	1.00	73,771	V	5	1.00	76,203	2,432	3.3%
109		IV	5	1.00	68,422	VI	6	1.00	80,829	12,407	18.1%
110		VI	10	1.00	93,007	VI	11	1.00	95,802	2,795	3.0%
111		VI	15	0.50	50,791	VI	16	0.50	50,791	-	0.0%
112		V	16	1.00	97,198	V	17	1.00	97,198	-	0.0%
113		VI	16	1.00	101,582	VI	17	1.00	104,978	3,396	3.3%
114		VI	12	1.00	98,822	VI	13	1.00	101,582	2,760	2.8%
115		IV	12	1.00	87,368	IV	13	1.00	87,368	-	0.0%
116		IV	1	1.00	64,893	IV	2	1.00	66,999	2,106	3.2%
117		V	37	1.00	100,433	V	38	1.00	100,433	-	0.0%
118		VI	11	1.00	95,802	VI	12	1.00	98,822	3,020	3.2%
119		VI	10	1.00	92,587	VI	11	1.00	95,802	3,215	3.5%
120		VI	18	1.00	104,978	VI	19	1.00	104,978	-	0.0%
121		VI	7	1.00	83,589	VI	8	1.00	86,349	2,760	3.3%
122		VI	11	0.60	57,481	VI	12	0.60	59,293	1,812	3.2%
123		VI	5	0.80	62,457	VI	6	0.80	64,663	2,206	3.5%
124		VI	20	1.00	104,978	VI	21	1.00	104,978	-	0.0%
125		VI	11	1.00	95,802	VI	12	1.00	98,822	3,020	3.2%
126		IV	8	1.00	79,623	IV	9	1.00	81,725	2,102	2.6%
127		V	7	0.50	40,532	V	8	0.50	41,749	1,217	3.0%
128		II	8	1.00	68,797	II	9	1.00	70,244	1,447	2.1%
129		VI	12	0.80	79,058	VI	13	0.80	81,266	2,208	2.8%
130		V	3	1.00	71,339	V	4	1.00	73,771	2,432	3.4%
131		VI	11	1.00	95,802	VI	12	1.00	98,822	3,020	3.2%
132		VI	33	1.00	115,032	VI	34	1.00	115,032	-	0.0%
133		VI	13	1.00	101,582	VI	14	1.00	101,582	-	0.0%
134		VI	27	1.00	115,032	VI	28	1.00	115,032	-	0.0%
135		III	16	1.00	122,961	III	17	1.00	122,961	-	0.0%

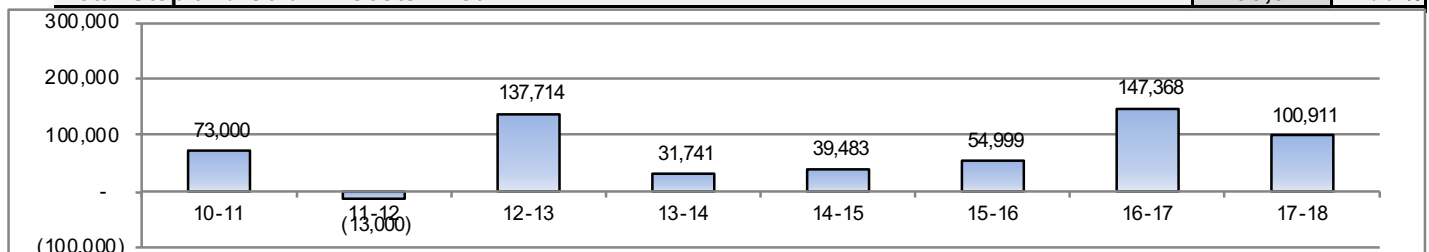
<b>A</b>	<b>Step Changes (actual)</b>	127.30	12,081,920	127.30	12,288,627	206,707	1.71%
<b>B</b>	<b>Column Changes (est)</b>	5	4,000			20,000	0.17%

<b>Total Step and Column Costs - Gross</b>						<b>226,707</b>	<b>1.88%</b>
--	--	--	--	--	--	----------------	--------------

C	Retiree Name	Replac Name	Retiree				Replacement				Savings
			Col	Step	FTE	Salary	Col	Step	FTE	Salary	
1			VI	13	1.00	101,583	IV	6	1.00	75,413	26,170
2			VI	28	1.00	115,032	IV	6	1.00	75,413	39,619
3			VI	32	1.00	115,032	IV	6	1.00	75,413	39,619
4			VI	11	1.00	95,801	IV	6	1.00	75,413	20,388
5	retired mid year - replaced with a temp										

<b>Total Retiree Savings</b>						<b>4.00</b>	<b>427,448</b>	<b>4.00</b>	<b>301,652</b>	<b>125,796</b>	<b>1.04%</b>
------------------------------	--	--	--	--	--	-------------	----------------	-------------	----------------	----------------	--------------

<b>Total Step and Column Costs - Net</b>						<b>100,911</b>	<b>0.84%</b>
--	--	--	--	--	--	----------------	--------------



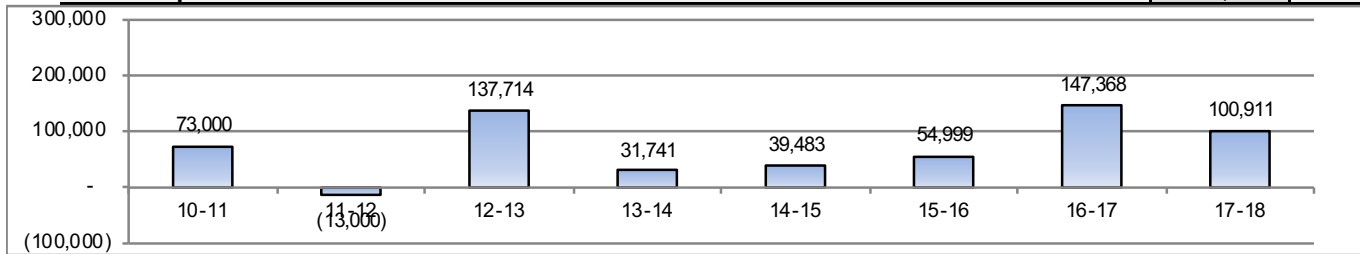


## Step and Column 18-19 to 19-20

	Employee	2018-19				2019-20				Increase	%
		C	S	FTE	Salary	C	S	FTE	Salary		
1		VI	28	1.00	123,820	VI	29	1.00	123,820	-	0.0%
2		III	4	1.00	71,705	III	5	1.00	74,694	2,989	4.2%
3		IV	1	1.00	69,851	IV	2	1.00	72,118	2,267	3.2%
4		VI	10	1.00	100,112	VI	11	1.00	103,121	3,009	3.0%
5		IV	9	1.00	87,968	IV	10	1.00	91,723	3,755	4.3%
6		V	11	1.00	99,273	V	12	1.00	101,892		2.6%
7		VI	7	1.00	89,976	VI	8	1.00	92,946	2,970	3.3%
8		VI	9	1.00	95,915	VI	10	1.00	100,112	4,197	4.4%
9		VI	10	1.00	100,112	VI	11	1.00	103,121	3,009	3.0%
10		VI	25	1.20	130,046	VI	26	1.20	130,046	-	0.0%
11		VI	12	1.20	123,820	VI	13	1.20	123,820	-	0.0%
12		IV	4	1.00	76,646	IV	5	1.00	78,911	2,265	3.0%
13		VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%
14		VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%
15		VI	27	1.00	123,820	VI	28	1.00	123,820	-	0.0%
16		VI	22	1.00	116,652	VI	23	1.00	116,652	-	0.0%
17		V	9	0.60	55,495	V	10	0.60	57,799	2,304	4.2%
18		V	10	1.10	105,964	V	11	1.10	109,200	3,236	3.1%
19		IV	24	1.00	94,043	IV	25	1.00	94,043	-	0.0%
20		VI	24	1.00	116,652	VI	25	1.00	120,437	3,785	3.2%
21		V	3	1.00	76,789	V	4	1.00	79,407	2,618	3.4%
22		III	2	1.00	72,961	V	3	1.00	76,789	3,828	5.2%
23		V	5	1.00	82,025	V	6	1.00	84,640	2,615	3.2%
23		VI	24	1.00	116,652	VI	25	1.00	120,437	3,785	3.2%
24		VI	30	1.00	123,820	VI	31	1.00	123,820	-	0.0%
25		VI	10	1.00	100,112	VI	11	1.00	103,121	3,009	3.0%
26		II	6	1.00	70,933	II	7	1.00	72,493	1,560	2.2%
27		I	3	1.00	60,545	I	4	1.00	61,752	1,207	2.0%
28		VI	11	1.00	103,121	VI	12	1.00	106,372	3,251	3.2%
29		III	5	1.00	74,694	III	6	1.00	76,605	1,911	2.6%
30		VI	23	1.00	116,652	VI	24	1.00	116,652	-	0.0%
31		IV	4	1.00	76,646	IV	4	1.00	78,911	2,265	3.0%
32		VI	14	1.00	109,342	VI	15	1.00	109,342	-	0.0%
33		VI	4	1.00	81,066	VI	5	1.00	84,035	2,969	3.7%
34		VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%
35		VI	14	1.00	109,342	VI	15	1.00	109,342	-	0.0%
36		VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%
37		VI	21	1.00	112,998	VI	22	1.00	116,652	3,654	3.2%
38		VI	15	1.00	109,342	VI	16	1.00	109,342	-	0.0%
39		VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%
40		VI	23	1.00	116,652	VI	24	1.00	116,652	-	0.0%
41		IV	10	1.00	91,723	IV	11	1.00	94,043	2,320	2.5%
42		VI	12	1.00	106,372	VI	13	1.00	109,342	2,970	2.8%
43		VI	11	1.00	103,121	VI	12	1.00	106,372	3,251	3.2%
44		V	5	1.00	82,025	V	6	1.00	84,640	2,615	3.2%
45		VI	17	1.00	112,998	VI	18	1.00	112,998	-	0.0%
46		VI	30	1.00	123,820	VI	31	1.00	123,820	-	0.0%
47		VI	33	1.00	123,820	VI	34	1.00	123,820	-	0.0%
48		VI	25	1.00	120,437	VI	26	1.00	120,437	-	0.0%
49		VI	30	1.00	123,820	VI	31	1.00	123,820	-	0.0%

Employee	2018-19				2019-20				212/604	
	C	S	FTE	Salary	C	S	FTE	Salary	Increase	%
50	VI	7	1.00	89,976	VI	8	1.00	92,946	2,970	3.3%
51	VI	21	1.00	112,998	VI	22	1.00	116,652	3,654	3.2%
52	VI	10	1.00	100,112	VI	11	1.00	103,121	3,009	3.0%
53	III	15	1.00	85,743	III	16	1.00	85,743	-	0.0%
54	VI	34	1.00	123,820	VI	35	1.00	123,820	-	0.0%
55	VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%
56	VI	10	1.00	100,112	VI	11	1.00	103,121	3,009	3.0%
57	V	10	1.00	96,331	V	11	1.00	99,273	2,942	3.1%
58	VI	14	1.00	109,342	VI	15	1.00	109,342	-	0.0%
59	VI	14	1.00	109,342	VI	15	1.00	109,342	-	0.0%
60	VI	11	1.00	103,121	VI	12	1.00	106,372	3,251	3.2%
61	VI	19	1.00	112,998	VI	20	1.00	112,998	-	0.0%
62	V	17	1.00	108,106	V	18	1.00	108,106	-	0.0%
63	VI	25	1.00	120,437	VI	26	1.00	120,437	-	0.0%
64	V	11	1.00	99,273	V	12	1.00	101,892	2,619	2.6%
65	VI	14	1.00	109,342	VI	15	1.00	109,342	-	0.0%
66	V	13	1.00	104,624	V	14	1.00	104,624	-	0.0%
67	VI	6	1.00	87,004	VI	7	1.00	89,976	2,972	3.4%
68	VI	12	1.00	106,372	VI	13	1.00	109,342	2,970	2.8%
69	VI	13	1.00	108,322	VI	14	1.00	109,342	1,020	0.9%
70	VI	7	0.60	53,986	VI	8	0.60	55,768	1,782	3.3%
71	VI	24	1.00	116,652	VI	25	1.00	120,437	3,785	3.2%
72	VI	10	1.00	100,112	VI	11	1.00	103,121	3,009	3.0%
73	VI	27	1.00	123,820	VI	28	1.00	123,820	-	0.0%
74	VI	37	0.70	86,674	VI	38	0.70	86,674	-	0.0%
75	VI	33	1.00	123,820	VI	34	1.00	123,820	-	0.0%
76	VI	11	1.00	103,121	VI	12	1.00	106,372	3,251	3.2%
77	VI	30	1.00	123,820	VI	31	1.00	123,820	-	0.0%
78	IV	6	1.00	83,773	V	6	1.00	87,257	3,484	4.2%
79	VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%
80	V	15	1.00	104,624	V	16	1.00	104,624	-	0.0%
81	VI	8	1.00	92,946	VI	9	1.00	95,915	2,969	3.2%
82	V	9	1.00	92,492	V	10	1.00	96,331	3,839	4.2%
83	IV	10	0.60	55,034	IV	11	0.60	56,426	1,392	2.5%
84	VI	15	1.00	109,342	VI	16	1.00	109,342	-	0.0%
85	VI	15	0.50	54,671	VI	16	0.50	54,671	-	0.0%
86	VI	30	1.00	123,820	VI	31	1.00	123,820	-	0.0%
87	III	17	1.00	85,743	III	18	1.00	85,743	-	0.0%
88	VI	6	1.00	87,004	VI	7	1.00	89,976	2,972	3.4%
89	IV	5	1.00	78,911	IV	6	1.00	81,173	2,262	2.9%
90	VI	11	1.00	103,121	VI	12	1.00	106,372	3,251	3.2%
91	IV	18	1.00	102,253	V	19	1.00	108,106	5,853	5.7%
92	VI	11	1.00	103,121	VI	12	1.00	106,372	3,251	3.2%
93	VI	11	1.00	103,121	VI	12	1.00	106,372	3,251	3.2%
94	VI	6	1.00	87,004	VI	7	1.00	89,976	2,972	3.4%
95	VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%
96	VI	10	0.40	40,045	VI	11	0.40	41,248	1,203	3.0%
97	VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%
98	VI	18	1.00	112,998	VI	19	1.00	112,998	-	0.0%
99	VI	17	1.00	112,998	VI	18	1.00	112,998	-	0.0%
100	IV	11	1.20	94,043	IV	12	1.20	94,043	-	0.0%
101	VI	5	1.00	84,035	VI	6	1.00	87,004	2,969	3.5%
102	IV	17	1.00	94,043	IV	18	1.00	94,043	-	0.0%
103	VI	5	1.00	84,035	VI	6	1.00	87,004	2,969	3.5%
104	V	21	1.00	108,106	V	22	1.00	108,106	-	0.0%

Employee	2018-19				2019-20				213,604			
	C	S	FTE	Salary	C	S	FTE	Salary	Increase	%		
105	VI	25	1.00	120,437	VI	26	1.00	120,437	-	0.0%		
106	V	12	1.00	101,892	V	13	1.00	104,624	2,732	2.7%		
107	VI	15	1.00	109,342	VI	16	1.00	109,342	-	0.0%		
108	V	5	1.00	82,025	V	6	1.00	84,640	2,615	3.2%		
109	VI	5	1.00	84,035	VI	6	1.00	87,004	2,969	3.5%		
110	VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%		
111	VI	10	0.40	40,045	VI	11	0.40	41,248	1,203	3.0%		
112	VI	26	1.00	120,437	VI	27	1.00	123,820	3,383	2.8%		
113	V	6	1.00	84,640	V	7	1.00	87,257	2,617	3.1%		
114	VI	7	1.00	89,976	VI	8	1.00	92,946	2,970	3.3%		
115	VI	12	1.00	106,372	VI	13	1.00	109,342	2,970	2.8%		
116	V	17	1.00	108,106	V	18	1.00	108,106	-	0.0%		
117	VI	18	1.00	112,998	VI	19	1.00	112,998	-	0.0%		
118	VI	14	1.00	109,342	VI	15	1.00	109,342	-	0.0%		
119	IV	14	1.00	94,043	IV	15	1.00	94,043	-	0.0%		
120	VI	7	1.00	89,976	VI	8	1.00	92,946	2,970	3.3%		
121	V	39	1.00	108,106	V	40	1.00	108,106	-	0.0%		
122	VI	20	1.00	112,998	VI	21	1.00	112,998	-	0.0%		
123	VI	9	0.60	57,549	VI	10	0.60	60,067	2,518	4.4%		
124	VI	13	0.60	65,605	VI	14	0.60	65,605	-	0.0%		
125	VI	22	1.00	116,652	VI	23	1.00	116,652	-	0.0%		
126	V	2	1.00	74,173	V	3	1.00	76,789	2,616	3.5%		
127	VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%		
128	V	10	1.00	96,331	V	11	1.00	99,273	2,942	3.1%		
129	V	9	1.00	92,492	V	10	1.00	96,331	3,839	4.2%		
130	V	10	0.80	77,065	V	11	0.80	79,418	2,353	3.1%		
131	VI	14	0.80	87,474	VI	15	0.80	87,474	-	0.0%		
132	V	5	1.00	82,025	V	6	1.00	84,640	2,615	3.2%		
133	VI	13	1.00	109,342	VI	14	1.00	109,342	-	0.0%		
134	VI	21	1.00	112,998	VI	22	1.00	116,652	3,654	3.2%		
135	VI	35	1.00	123,820	VI	36	1.00	123,820	-	0.0%		
136	VI	15	1.00	109,342	VI	16	1.00	109,342	-	0.0%		
137	VI	29	1.00	123,820	VI	30	1.00	123,820	-	0.0%		
<b>A</b>	<b>Step Changes (actual)</b>			<b>134.30</b>	<b>13,706,582</b>		<b>134.30</b>	<b>13,914,660</b>	<b>208,079</b>	<b>1.52%</b>		
<b>B</b>	<b>Column Changes (est)</b>			<b>2</b>	<b>3,800</b>				<b>7,600</b>	<b>0.06%</b>		
<b>Total Step and Column Costs - Gross</b>									<b>215,679</b>	<b>1.57%</b>		
<b>C</b>	<b>Retiree Name</b>	<b>Replace Name</b>	<b>Retiree Col</b>	<b>Retiree Step</b>	<b>Retiree FTE</b>	<b>Retiree Salary</b>	<b>Replacement Col</b>	<b>Replacement Step</b>	<b>Replacement FTE</b>	<b>Replacement Salary</b>	<b>Savings</b>	
1			VI	25	1.00	120,437	V	10	1.00	96,331	24,106	
2											-	
3											-	
4											-	
5											-	
<b>Total Retiree Savings</b>					<b>1.00</b>	<b>120,437</b>			<b>1.00</b>	<b>96,331</b>	<b>24,106</b>	<b>0.18%</b>
<b>Total Step and Column Costs - Net</b>									<b>191,573</b>	<b>1.40%</b>		

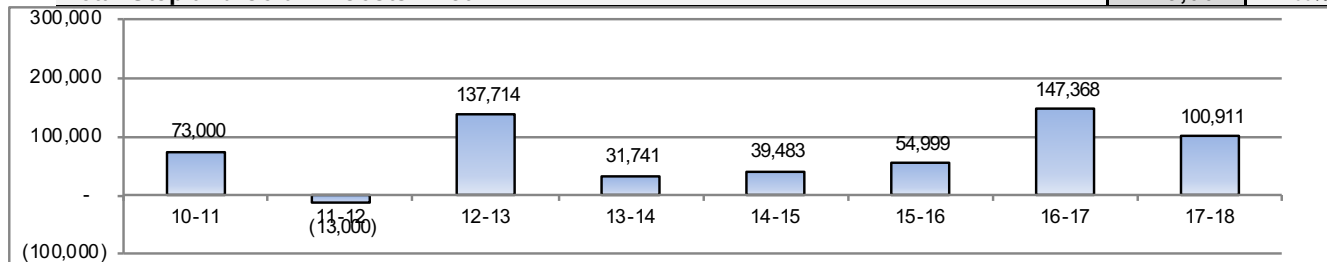


**Step and Column 19-20 to 20-21**

	Employee	2019-20				2020-21				Increase	%
		C	S	FTE	Salary	C	S	FTE	Salary		
1		VI	29	1.00	126,297	VI	30	1.00	126,297	-	0.0%
2		VI	11	1.00	105,182	VI	12	1.00	108,499	3,317	3.2%
3		IV	10	1.00	93,556	IV	11	1.00	95,925	2,369	2.5%
4		C	10	1.00	58,765	C	10	1.00	58,765	-	0.0%
5		IV	19	1.00	115,258	VI	20	1.00	115,258	-	0.0%
6		V	12	1.00	103,930	V	13	1.00	106,716	2,786	2.7%
7		VI	2	1.00	76,729	VI	3	1.00	79,658	2,929	3.8%
8		IV	7	1.00	85,109	IV	8	1.00	87,419	2,310	2.7%
9		VI	10	1.00	102,114	VI	11	1.00	105,182	3,068	3.0%
10		VI	11	1.00	105,182	VI	12	1.00	108,499	3,317	3.2%
11		VI	26	1.20	122,846	VI	27	1.20	126,297	3,451	2.8%
12		VI	33	1.00	126,297	VI	34	1.00	126,297	-	0.0%
13		II	1	0.40	25,760	II	2	0.40	26,396	636	2.5%
14		IV	5	1.00	80,488	IV	6	1.00	82,797	2,309	2.9%
15		VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%
16		VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%
17		V	3	1.00	78,325	V	4	1.00	80,994	2,669	3.4%
18		VI	23	1.00	118,984	VI	24	1.00	118,984	-	0.0%
19		VI	25	1.00	122,846	VI	26	1.00	122,846	-	0.0%
20		V	10	0.60	58,955	V	11	1.00	60,755	1,800	3.1%
21		V	11	1.20	121,511	V	12	1.20	124,716	3,205	2.6%
22		V	4	1.00	82,147	V	5	1.00	85,717	3,570	4.3%
23		V	6	1.00	86,334	V	7	1.00	89,003	2,669	3.1%
24		VI	11	1.00	105,182	VI	12	1.00	108,499	3,317	3.2%
25		II	7	1.20	88,733	II	8	1.20	90,642	1,909	2.2%
26		VI	12	1.00	108,499	VI	13	1.00	111,530	3,031	2.8%
27		III	6	1.00	78,137	III	7	1.00	80,088	1,951	2.5%
28		VI	24	1.00	118,984	VI	25	1.00	122,846	3,862	3.2%
29		IV	5	0.40	32,195	V	6	0.40	33,119	924	2.9%
30		IV	3	1.00	75,868	IV	4	1.00	78,179	2,311	3.0%
31		VI	15	0.80	89,224	VI	16	0.80	89,224	-	0.0%
32		VI	5	1.20	102,860	VI	6	1.20	106,494	3,634	3.5%
33		VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%
34		VI	15	1.00	111,530	VI	16	1.00	111,530	-	0.0%
35		VI	14	1.00	111,530	VI	15	1.20	115,258	3,728	3.3%
36		VI	16	1.00	111,530	VI	17	1.00	117,258	5,728	5.1%
37		VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%
38		IV	11	1.00	105,182	IV	12	1.00	108,499	3,317	3.2%
39		VI	13	1.00	111,530	VI	14	1.00	111,530	-	0.0%
40		VI	12	0.60	65,099	VI	13	0.60	66,918	1,819	2.8%
41		V	6	1.00	86,334	V	7	1.00	89,003	2,669	3.1%
42		VI	18	0.80	92,206	VI	19	0.80	92,206	(0)	0.0%
43		VI	31	1.00	126,297	VI	32	1.00	126,297	-	0.0%
44		VI	34	1.00	126,297	VI	35	1.00	126,297	-	0.0%
45		VI	26	1.00	122,846	VI	27	1.00	126,297	3,451	2.8%
46		VI	31	1.00	126,297	VI	32	1.00	126,297	-	0.0%
47		VI	8	1.00	94,805	VI	9	1.00	97,833	3,028	3.2%
48		VI	22	1.00	118,984	VI	23	1.00	118,984	-	0.0%

	Employee	2019-20				2020-21				Increase	%
		C	S	FTE	Salary	C	S	FTE	Salary		
49		VI	11	1.00	105,182	VI	12	1.00	108,499	3,317	3.2%
50		VI	35	1.00	126,297	VI	36	1.00	126,297	-	0.0%
51		VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%
52		VI	11	1.00	105,182	VI	12	1.00	108,499	3,317	3.2%
53		V	11	1.00	101,258	V	12	1.00	103,930	2,672	2.6%
54		VI	15	1.00	111,530	VI	16	1.00	111,530	-	0.0%
55		VI	15	1.00	111,530	VI	16	1.00	111,530	-	0.0%
56		VI	12	1.00	108,499	VI	13	1.00	111,530	3,031	2.8%
57		VI	20	1.00	115,258	VI	21	1.00	115,258	-	0.0%
58		V	18	1.00	110,269	V	19	1.00	110,269	-	0.0%
59		VI	26	1.00	122,846	VI	27	1.00	126,297	3,451	2.8%
60		III	16	1.00	135,001	III	17	1.00	135,001	-	0.0%
61		VI	15	1.00	111,530	VI	16	1.00	113,530	2,000	1.8%
62		V	14	1.00	106,716	V	15	1.00	106,716	-	0.0%
63		VI	7	1.00	91,775	VI	8	1.00	94,805	3,030	3.3%
64		VI	13	1.00	111,530	VI	14	1.00	111,530	-	0.0%
65		VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%
66		VI	8	0.60	56,883	VI	9	0.60	58,700	1,817	3.2%
67		VI	25	1.00	122,846	VI	26	1.00	122,846	-	0.0%
68		VI	11	1.00	105,182	VI	12	1.00	108,499	3,317	3.2%
69		VI	28	1.00	126,297	VI	29	1.00	126,297	-	0.0%
70		VI	34	0.70	88,408	VI	35	0.70	88,408	-	0.0%
71		VI	12	1.00	108,499	VI	13	1.00	111,530	3,031	2.8%
72		VI	31	1.20	151,556	VI	32	1.20	151,556	-	0.0%
73		IV	7	1.20	106,804	V	8	1.20	110,009	3,205	3.0%
74		VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%
75		VI	22	1.00	118,984	VI	23	1.00	118,984	-	0.0%
76		V	16	1.00	106,716	V	17	1.00	110,269	3,553	3.3%
77		VI	9	1.00	97,833	VI	10	1.00	102,114	4,281	4.4%
78		V	10	1.00	98,258	V	11	1.00	101,258	3,000	3.1%
79		IV	11	0.60	57,555	IV	12	0.60	57,555	-	0.0%
80		VI	16	1.00	111,530	VI	17	1.00	115,258	3,728	3.3%
81		VI	16	0.50	55,765	VI	17	0.50	57,629	1,864	3.3%
82		VI	31	1.00	126,297	VI	32	1.00	126,297	-	0.0%
83		VI	7	1.00	91,775	VI	8	1.00	94,805	3,030	3.3%
84		IV	6	1.00	86,897	IV	7	1.00	91,775	4,878	5.6%
85		VI	12	0.50	54,250	VI	13	0.50	55,765	1,516	2.8%
86		IV	21	1.00	110,269	V	22	1.00	110,269	-	0.0%
87		IV	6	1.00	82,797	IV	7	1.00	85,109	2,312	2.8%
88		VI	12	1.00	108,499	VI	13	1.00	111,530	3,031	2.8%
89		VI	7	1.00	91,775	VI	8	1.00	94,805	3,030	3.3%
90		VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%
91		VI	11	0.60	63,109	VI	12	0.60	65,099	1,990	3.2%
92		VI	13	1.00	111,530	VI	14	1.00	111,530	0	0.0%
93		VI	19	1.00	115,258	VI	20	1.00	115,258	-	0.0%
94		VI	18	1.00	115,258	VI	19	1.00	115,258	-	0.0%
95		IV	12	1.00	95,925	IV	13	1.00	95,925	-	0.0%
96		VI	6	1.00	88,745	VI	7	1.00	91,775	3,030	3.4%
97		IV	4	1.00	76,455	IV	5	1.00	80,488	4,034	5.3%
98		IV	18	1.00	95,925	IV	19	1.00	95,925	-	0.0%
99		VI	6	1.00	88,745	VI	7	1.00	91,775	3,030	3.4%
100		V	22	1.00	110,269	V	23	1.00	110,269	-	0.0%

	Employee	2019-20				2020-21				Increase	%	
		C	S	FTE	Salary	C	S	FTE	Salary			
101	VI	26	1.00	122,846	VI	27	1.00	126,297	3,451	2.8%		
102	V	13	1.00	106,716	V	13	1.00	106,716	-	0.0%		
103	VI	16	1.00	111,530	VI	17	1.00	115,258	3,728	3.3%		
104	V	6	1.00	86,334	V	7	1.00	89,003	2,669	3.1%		
105	VI	5	1.00	88,745	VI	7	1.00	91,775	3,030	3.4%		
106	VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%		
107	IV	11	1.00	95,925	IV	12	1.00	95,925	-	0.0%		
108	VI	27	1.00	126,297	VI	28	1.00	126,297	-	0.0%		
109	III	10	1.00	87,457	III	11	1.00	87,457	-	0.0%		
110	V	7	1.00	89,003	V	8	1.00	91,674	2,671	3.0%		
111	VI	8	1.20	94,805	VI	9	1.20	97,833	3,028	3.2%		
112	IV	8	0.60	52,451	IV	9	0.60	53,837	1,386	2.6%		
113	VI	13	1.00	111,530	VI	14	1.00	111,530	-	0.0%		
114	V	18	1.00	110,269	V	19	1.00	110,269	-	0.0%		
115	VI	19	1.00	115,258	VI	20	1.00	115,258	-	0.0%		
116	VI	15	1.00	111,530	VI	16	1.00	111,530	-	0.0%		
117	IV	15	1.00	95,925	IV	16	1.00	95,925	-	0.0%		
118	VI	21	1.00	115,258	VI	22	1.00	118,984	3,726	3.2%		
119	VI	14	0.60	66,918	VI	15	1.00	66,918	-	0.0%		
120	VI	23	1.00	118,984	VI	24	1.00	118,984	-	0.0%		
121	V	3	1.00	78,325	V	4	1.00	80,994	2,669	3.4%		
122	VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%		
123	V	11	1.00	105,182	VI	12	1.00	108,449	3,267	3.1%		
124	V	10	1.00	98,258	V	11	1.00	101,258	3,000	3.1%		
125	V	11	0.80	81,006	V	12	0.80	83,144	2,138	2.6%		
126	VI	15	0.80	89,224	VI	16	0.80	89,224	-	0.0%		
127	VI	11	0.20	21,036	VI	12	0.20	21,700	664	3.2%		
128	V	6	1.00	86,334	V	7	1.00	89,003	2,669	3.1%		
129	VI	14	1.00	111,530	VI	15	1.00	111,530	-	0.0%		
130	VI	36	1.00	126,297	VI	37	1.00	126,297	-	0.0%		
131	VI	16	1.00	111,530	VI	17	1.00	115,258	3,728	3.3%		
132	VI	30	1.00	126,297	VI	31	1.00	126,297	-	0.0%		
133	III	17	1.00	135,001	III	17	1.00	137,001	2,000	1.5%		
<b>A</b>	<b>Step Changes (actual)</b>			127.50	13,401,161				128.50	13,608,563	207,401	1.55%
<b>B</b>	<b>Column Changes (est)</b>			2	3,800						7,600	0.06%
<b>Total Step and Column Costs - Gross</b>										<b>215,001</b>	<b>1.60%</b>	
<b>C</b>	<b>Retiree Name</b>	<b>Replace Name</b>	<b>Retiree Col</b>	<b>Retiree Step</b>	<b>FTE</b>	<b>Salary</b>	<b>Replacement Col Step</b>		<b>FTE</b>	<b>Salary</b>	<b>Savings</b>	
1												
2												
3												
4												
5												
<b>Total Retiree Savings</b>				-	-			-	-	-	-	0.00%
<b>Total Step and Column Costs - Net</b>										<b>215,001</b>	<b>1.60%</b>	



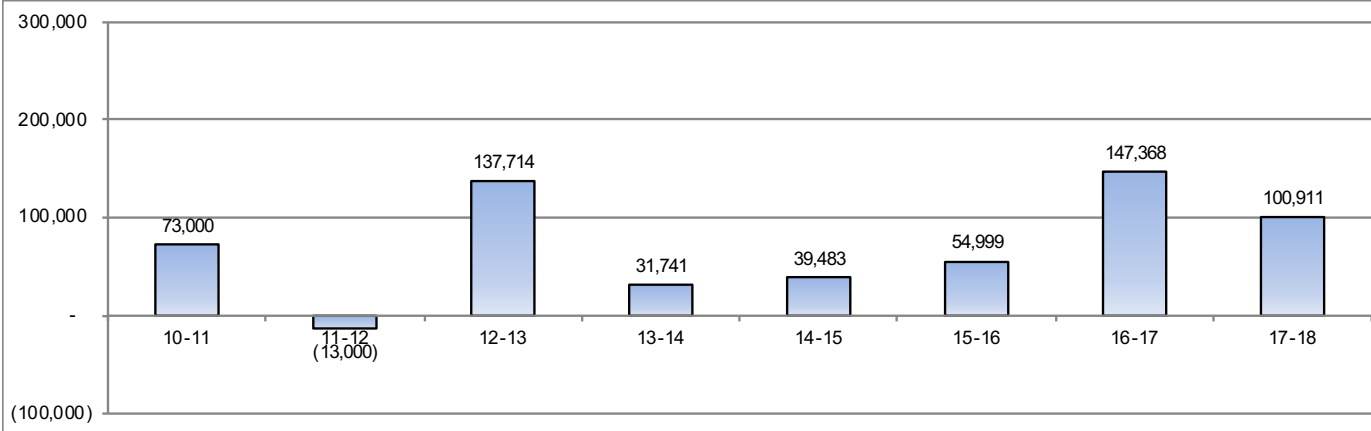
**Step and Column 21-22 to 22-23**

	Employee	2021-22				2022-23				Salary w/ Add-Ons (Pro Rated by FTE)	Increase	%
		C	S	FTE	Salary	C	S	FTE	Salary			
1		-	-	-	-	VI	6	1.00	95,298	97,298		
2		VI	31	1.00	129,164	VI	32	1.00	135,622	139,872	6,458	5.0%
2		VI	15	1.00	114,062	VI	16	1.00	119,765	122,765	5,703	5.0%
3		VI	3	1.00	81,466	IV	4	1.00	88,792	90,792	7,326	9.0%
4		IV	15	1.00	98,102	IV	16	1.00	103,007	105,007	4,905	5.0%
5		VI	13	1.00	114,062	VI	14	1.00	119,765	119,765	5,703	5.0%
		-	-	-	-	V	12	1.00	111,603	113,603		
6		C	10	1.00	60,099	C	10	1.00	60,099		-	0.0%
7		-	-	-	-	VI	22	1.00	121,685		121,685	100.0%
8		VI	14	1.00	112,492	VI	15	1.00	114,062		1,570	1.4%
9		VI	8	1.00	96,957	VI	9	1.00	100,054		3,097	3.2%
10		VI	4	1.00	84,564	VI	5	1.00	87,663		3,099	3.7%
11		IV	9	1.00	91,765	IV	10	1.00	95,680		3,915	4.3%
12		VI	13	1.00	114,062	VI	14	1.00	114,062		-	0.0%
13		II	3	0.40	27,646	II	4	0.40	28,296		651	2.4%
14		IV	7	1.00	94,039	IV	8	1.00	96,592		2,553	2.7%
15		VI	14	0.50	57,031	VI	15	0.50	57,031		-	0.0%
16		VI	16	1.00	114,062	VI	17	1.00	117,874		3,812	3.3%
17		VI	16	1.00	114,062	VI	17	1.00	117,874		3,812	3.3%
18		VI	16	1.00	114,062	VI	17	1.00	117,874		3,812	3.3%
19		VI	5	1.00	87,663	V	6	1.00	90,760		3,097	3.5%
20		VI	25	1.00	125,635	VI	26	1.00	125,635		-	0.0%
21		VI	27	1.00	129,164	VI	28	1.00	129,164		-	0.0%
22		V	12	1.00	106,289	V	13	1.00	109,138		2,849	2.7%
23		V	13	1.00	109,138	V	14	1.00	109,138		-	0.0%
24		VI	6	0.60	54,456	VI	7	0.60	56,315		1,859	3.4%
25		V	8	1.00	93,755	V	9	1.00	96,485		2,730	2.9%
26		III	1	1.00	69,939	III	2	1.00	71,934		1,995	2.9%
27		VI	13	1.00	114,062	VI	14	1.00	114,062		-	0.0%
28		IV	8	0.20	17,881	IV	9	0.20	18,353		472	2.6%
29		II	9	1.20	94,649	II	10	1.20	95,554		905	1.0%
30		IV	2	1.00	75,229	II	3	1.20	77,590		2,361	3.1%
31		VI	14	1.00	114,062	VI	15	1.00	114,062		-	0.0%
32		V	8	1.00	93,755	III	9	1.00	96,485		2,730	2.9%
33		VI	26	1.00	125,635	VI	27	1.00	129,164		3,529	2.8%
34		V	7	1.00	91,023	V	8	1.00	93,755		2,732	3.0%
35		VI	10	1.00	104,432	IV	11	1.00	107,570		3,138	3.0%
36		VI	17	0.80	94,299	VI	18	0.80	94,299		(0)	0.0%
37		VI	7	1.00	93,858	VI	8	1.00	96,957		3,099	3.3%
38		VI	16	1.00	123,233	VI	17	1.00	127,353		4,120	3.3%
39		VI	17	1.00	117,874	VI	18	1.00	117,874		-	0.0%
40		VI	16	1.00	114,062	VI	17	1.00	117,874		3,812	3.3%
41		VI	18	1.00	117,874	VI	19	1.00	117,874		-	0.0%
42		IV	13	1.00	114,062	IV	14	1.00	114,062		-	0.0%
43		VI	15	1.00	114,062	VI	16	1.00	114,062		-	0.0%
44		VI	14	0.60	68,437	VI	15	0.60	68,437		-	0.0%
45		V	7	1.00	91,023	V	8	1.00	93,755		2,732	3.0%
46		VI	20	0.80	94,299	VI	21	0.80	94,299		-	0.0%
47		VI	33	1.00	129,164	VI	34	1.00	129,164		-	0.0%
48		VI	28	1.00	129,164	VI	29	1.00	129,164		-	0.0%
49		VI	33	1.00	129,164	VI	34	1.00	129,164		-	0.0%

	Employee	2021-22				2022-23				218/604	
		C	S	FTE	Salary	C	S	FTE	Salary	Increase	%
52		VI	13	1.00	114,062	VI	14	1.00	114,062	-	0.0%
53		VI	37	1.00	129,164	VI	38	1.00	129,164	-	0.0%
54		VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
55		VI	13	1.00	114,062	VI	14	1.00	114,062	-	0.0%
56		V	3	1.00	80,103	V	4	1.00	82,833	2,730	3.4%
57		VI	11	0.60	64,542	VI	12	0.60	66,577	2,035	3.2%
58		VI	17	1.00	117,874	VI	18	1.00	117,874	-	0.0%
59		VI	14	1.00	114,062	VI	13	1.00	114,062	-	0.0%
60		VI	22	1.00	121,685	VI	23	1.00	121,685	-	0.0%
61		V	20	1.00	112,772	V	21	1.00	112,772	-	0.0%
62		III	3	0.60	70,266	III	4	0.60	72,130	1,864	2.7%
63		V	4	1.00	82,833	V	5	1.00	85,563	2,730	3.3%
64		VI	28	1.00	129,164	VI	29	1.00	129,164	-	0.0%
65		III	17	1.00	138,066	III	18	1.00	138,066	-	0.0%
66		VI	17	1.00	117,874	VI	18	1.00	117,874	-	0.0%
67		V	16	1.00	109,138	V	17	1.00	112,772	3,634	3.3%
68		VI	9	1.00	100,054	VI	10	1.00	104,432	4,378	4.4%
69		VI	13	1.00	111,530	VI	14	1.00	111,530	-	0.0%
70		VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
71		VI	10	0.60	62,659	VI	11	0.60	64,542	1,883	3.0%
72		VI	13	1.00	114,062	VI	14	1.00	114,062	-	0.0%
73		VI	30	1.00	129,164	VI	31	1.00	129,164	-	0.0%
74		VI	14	1.00	114,062	VI	15	1.00	114,062	-	0.0%
75		IV	3	1.00	77,590	IV	4	1.00	79,954	2,364	3.0%
76		VI	17	1.00	117,874	VI	18	1.00	117,874	-	0.0%
77		VI	33	1.20	154,997	VI	34	1.20	154,997	-	0.0%
78		V	9	1.20	115,782	V	10	1.20	120,586	4,804	4.1%
79		VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
80		VI	25	1.00	121,685	VI	26	1.00	125,635	3,950	3.2%
81		VI	9	1.00	100,054	VI	10	1.00	104,432	4,378	4.4%
82		V	18	1.00	112,772	V	19	1.00	112,772	-	0.0%
83		VI	11	1.00	107,570	VI	12	1.00	110,962	3,392	3.2%
84		V	12	1.00	106,289	V	13	1.00	109,138	2,849	2.7%
85		V	13	0.60	65,483	V	14	0.60	65,483	-	0.0%
86		VI	33	1.00	129,164	VI	34	1.00	129,164	-	0.0%
87		VI	9	1.00	100,054	VI	8	1.00	104,432	4,378	4.4%
88		IV	8	1.00	96,957	IV	9	1.00	100,054	3,097	3.2%
89		V	23	1.00	112,772	V	24	1.00	112,772	-	0.0%
90		IV	5	1.00	82,315	IV	6	1.00	84,676	2,361	2.9%
91		VI	14	1.00	114,062	VI	15	1.00	114,062	-	0.0%
92		VI	9	1.00	108,099	VI	10	1.00	112,829	4,730	4.4%
93		VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
94		VI	15	1.00	114,062	VI	16	1.00	114,062	-	0.0%
95		VI	21	1.00	117,874	VI	22	1.00	121,685	3,811	3.2%
96		VI	20	1.00	117,874	VI	21	1.00	117,874	-	0.0%
97		IV	14	1.00	98,102	IV	15	1.00	98,102	-	0.0%
98		VI	8	1.00	96,957	VI	9	1.00	100,054	3,097	3.2%
99		IV	6	1.00	84,676	IV	7	1.00	87,041	2,365	2.8%
100		IV	20	1.00	98,102	IV	21	1.00	98,102	-	0.0%
101		VI	8	1.00	96,957	VI	9	1.00	100,054	3,097	3.2%
102		V	24	1.00	112,772	V	25	1.00	112,772	-	0.0%



	Employee	2021-22				2022-23				219/604	
		C	S	FTE	Salary	C	S	FTE	Salary	Increase	%
103	V	16	1.00	109,138	V	17	1.00	112,772	3,634	3.3%	
104	V	11	1.00	103,557	V	12	1.00	106,289	2,732	2.6%	
105	V	15	1.00	109,138	V	16	1.00	109,138	-	0.0%	
106	VI	18	1.00	117,874	VI	19	1.00	117,874	-	0.0%	
107	VI	8	1.00	104,752	VI	9	1.00	108,099	3,347	3.2%	
108	VI	8	1.00	96,957	VI	9	1.00	100,054	3,097	3.2%	
109	VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%	
110	IV	13	1.00	105,990	IV	14	1.00	105,990	-	0.0%	
111	V	9	1.00	96,485	V	10	1.00	100,488	4,003	4.1%	
112	VI	10	1.10	114,875	VI	11	1.10	118,327	3,452	3.0%	
113	VI	9	1.00	100,054	VI	10	1.10	104,432	4,378	4.4%	
114	IV	10	0.80	79,496	V	11	0.60	82,846	3,349	4.2%	
115	VI	15	1.00	114,062	VI	16	1.00	114,062	-	0.0%	
116	V	20	1.00	112,772	V	21	1.00	112,772	-	0.0%	
117	VI	21	1.20	141,449	VI	22	1.20	146,022	4,573	3.2%	
118	VI	17	1.00	117,874	VI	18	1.00	117,874	-	0.0%	
119	IV	17	1.00	98,102	IV	18	1.00	98,102	-	0.0%	
120	IV	3	1.00	77,590	IV	4	1.00	79,954	2,364	3.0%	
121	VI	23	1.00	121,685	VI	24	1.00	121,685	-	0.0%	
122	VI	16	0.80	91,250	VI	17	1.00	94,299	3,050	3.3%	
123	VI	25	1.00	129,031	VI	26	1.00	125,635	(3,396)	-2.6%	
124	V	5	1.00	85,563	V	6	1.00	88,294	2,731	3.2%	
125	VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%	
126	VI	13	1.00	114,062	VI	14	1.00	114,062	-	0.0%	
127	V	12	1.00	106,289	V	13	1.00	109,138	2,849	2.7%	
128	V	13	0.80	87,310	V	14	0.80	87,310	-	0.0%	
129	VI	17	1.00	117,874	VI	18	0.80	117,874	-	0.0%	
130	VI	17	1.00	117,874	VI	18	0.80	117,874	-	0.0%	
131	V	8	1.00	93,755	V	9	1.00	96,485	2,730	2.9%	
132	VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%	
133	VI	18	1.00	117,874	VI	19	1.00	117,874	-	0.0%	
134	VI	32	1.00	129,164	VI	33	1.00	129,164	-	0.0%	
135	III	17	1.00	138,066	III	18	1.00	138,066	-	0.0%	
136	VI	11	1.00	107,570	III	12	1.00	110,962	3,392	3.2%	
<b>A</b>	<b>Step Changes (actual)</b>		<b>130.60</b>	<b>14,142,513</b>			<b>132.50</b>	<b>14,618,411</b>	<b>364,295</b>	<b>2.58%</b>	
<b>B</b>	<b>Column Changes (est)</b>		<b>2</b>	<b>3,800</b>					<b>7,600</b>	<b>0.05%</b>	
<b>Total Step and Column Costs - Gross</b>									<b>371,895</b>	<b>2.63%</b>	



## Step and Column 22-23 to 23-24

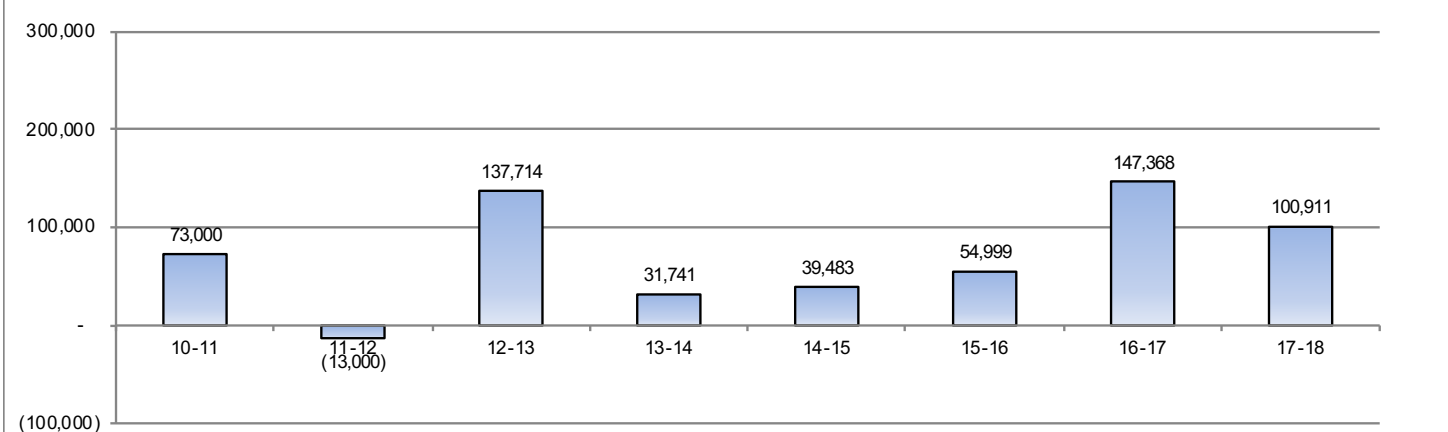
	Employee	2021-22				2022-23				Salary w/ Add-Ons (Pro Rated by FTE)	Increase	%
		C	S	FTE	Salary	C	S	FTE	Salary			
1		-	-	-	-	VI	6	1.00	95,298	97,298		
2		VI	31	1.00	129,164	VI	32	1.00	135,622	139,872	6,458	5.0%
2		VI	15	1.00	114,062	VI	16	1.00	119,765	122,765	5,703	5.0%
3		VI	3	1.00	81,466	IV	4	1.00	88,792	90,792	7,326	9.0%
4		IV	15	1.00	98,102	IV	16	1.00	103,007	105,007	4,905	5.0%
5		VI	13	1.00	114,062	VI	14	1.00	119,765	119,765	5,703	5.0%
		-	-	-	-	V	12	1.00	111,603	113,603		
6		C	10	1.00	60,099	C	10	1.00	60,099		-	0.0%
7		-	-	-	-	VI	22	1.00	121,685		121,685	100.0%
8		VI	14	1.00	112,492	VI	15	1.00	114,062		1,570	1.4%
9		VI	8	1.00	96,957	VI	9	1.00	100,054		3,097	3.2%
10		VI	4	1.00	84,564	VI	5	1.00	87,663		3,099	3.7%
11		IV	9	1.00	91,765	IV	10	1.00	95,680		3,915	4.3%
12		VI	13	1.00	114,062	VI	14	1.00	114,062		-	0.0%
13		II	3	0.40	27,646	II	4	0.40	28,296		651	2.4%
14		IV	7	1.00	94,039	IV	8	1.00	96,592		2,553	2.7%
15		VI	14	0.50	57,031	VI	15	0.50	57,031		-	0.0%
16		VI	16	1.00	114,062	VI	17	1.00	117,874		3,812	3.3%
17		VI	16	1.00	114,062	VI	17	1.00	117,874		3,812	3.3%
18		VI	16	1.00	114,062	VI	17	1.00	117,874		3,812	3.3%
19		VI	5	1.00	87,663	V	6	1.00	90,760		3,097	3.5%
20		VI	25	1.00	125,635	VI	26	1.00	125,635		-	0.0%
21		VI	27	1.00	129,164	VI	28	1.00	129,164		-	0.0%
22		V	12	1.00	106,289	V	13	1.00	109,138		2,849	2.7%
23		V	13	1.00	109,138	V	14	1.00	109,138		-	0.0%
24		VI	6	0.60	54,456	VI	7	0.60	56,315		1,859	3.4%
25		V	8	1.00	93,755	V	9	1.00	96,485		2,730	2.9%
26		III	1	1.00	69,939	III	2	1.00	71,934		1,995	2.9%
27		VI	13	1.00	114,062	VI	14	1.00	114,062		-	0.0%
28		IV	8	0.20	17,881	IV	9	0.20	18,353		472	2.6%
29		II	9	1.20	94,649	II	10	1.20	95,554		905	1.0%
30		IV	2	1.00	75,229	II	3	1.20	77,590		2,361	3.1%
31		VI	14	1.00	114,062	VI	15	1.00	114,062		-	0.0%
32		V	8	1.00	93,755	III	9	1.00	96,485		2,730	2.9%
33		VI	26	1.00	125,635	VI	27	1.00	129,164		3,529	2.8%
34		V	7	1.00	91,023	V	8	1.00	93,755		2,732	3.0%
35		VI	10	1.00	104,432	IV	11	1.00	107,570		3,138	3.0%
36		VI	17	0.80	94,299	VI	18	0.80	94,299		(0)	0.0%
37		VI	7	1.00	93,858	VI	8	1.00	96,957		3,099	3.3%
38		VI	16	1.00	123,233	VI	17	1.00	127,353		4,120	3.3%
39		VI	17	1.00	117,874	VI	18	1.00	117,874		-	0.0%
40		VI	16	1.00	114,062	VI	17	1.00	117,874		3,812	3.3%
41		VI	18	1.00	117,874	VI	19	1.00	117,874		-	0.0%
42		IV	13	1.00	114,062	IV	14	1.00	114,062		-	0.0%
43		VI	15	1.00	114,062	VI	16	1.00	114,062		-	0.0%
44		VI	14	0.60	68,437	VI	15	0.60	68,437		-	0.0%
45		V	7	1.00	91,023	V	8	1.00	93,755		2,732	3.0%
46		VI	20	0.80	94,299	VI	21	0.80	94,299		-	0.0%
47		VI	33	1.00	129,164	VI	34	1.00	129,164		-	0.0%
48		VI	28	1.00	129,164	VI	29	1.00	129,164		-	0.0%
49		VI	33	1.00	129,164	VI	34	1.00	129,164		-	0.0%

55

Updated 12-01-2022

	Employee	2021-22				2022-23				221/604	
		C	S	FTE	Salary	C	S	FTE	Salary	Increase	%
52		VI	13	1.00	114,062	VI	14	1.00	114,062	-	0.0%
53		VI	37	1.00	129,164	VI	38	1.00	129,164	-	0.0%
54		VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
55		VI	13	1.00	114,062	VI	14	1.00	114,062	-	0.0%
56		V	3	1.00	80,103	V	4	1.00	82,833	2,730	3.4%
57		VI	11	0.60	64,542	VI	12	0.60	66,577	2,035	3.2%
58		VI	17	1.00	117,874	VI	18	1.00	117,874	-	0.0%
59		VI	14	1.00	114,062	VI	13	1.00	114,062	-	0.0%
60		VI	22	1.00	121,685	VI	23	1.00	121,685	-	0.0%
61		V	20	1.00	112,772	V	21	1.00	112,772	-	0.0%
62		III	3	0.60	70,266	III	4	0.60	72,130	1,864	2.7%
63		V	4	1.00	82,833	V	5	1.00	85,563	2,730	3.3%
64		VI	28	1.00	129,164	VI	29	1.00	129,164	-	0.0%
65		III	17	1.00	138,066	III	18	1.00	138,066	-	0.0%
66		VI	17	1.00	117,874	VI	18	1.00	117,874	-	0.0%
67		V	16	1.00	109,138	V	17	1.00	112,772	3,634	3.3%
68		VI	9	1.00	100,054	VI	10	1.00	104,432	4,378	4.4%
69		VI	13	1.00	111,530	VI	14	1.00	111,530	-	0.0%
70		VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
71		VI	10	0.60	62,659	VI	11	0.60	64,542	1,883	3.0%
72		VI	13	1.00	114,062	VI	14	1.00	114,062	-	0.0%
73		VI	30	1.00	129,164	VI	31	1.00	129,164	-	0.0%
74		VI	14	1.00	114,062	VI	15	1.00	114,062	-	0.0%
75		IV	3	1.00	77,590	IV	4	1.00	79,954	2,364	3.0%
76		VI	17	1.00	117,874	VI	18	1.00	117,874	-	0.0%
77		VI	33	1.20	154,997	VI	34	1.20	154,997	-	0.0%
78		V	9	1.20	115,782	V	10	1.20	120,586	4,804	4.1%
79		VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
80		VI	25	1.00	121,685	VI	26	1.00	125,635	3,950	3.2%
81		VI	9	1.00	100,054	VI	10	1.00	104,432	4,378	4.4%
82		V	18	1.00	112,772	V	19	1.00	112,772	-	0.0%
83		VI	11	1.00	107,570	VI	12	1.00	110,962	3,392	3.2%
84		V	12	1.00	106,289	V	13	1.00	109,138	2,849	2.7%
85		V	13	0.60	65,483	V	14	0.60	65,483	-	0.0%
86		VI	33	1.00	129,164	VI	34	1.00	129,164	-	0.0%
87		VI	9	1.00	100,054	VI	8	1.00	104,432	4,378	4.4%
88		IV	8	1.00	96,957	IV	9	1.00	100,054	3,097	3.2%
89		V	23	1.00	112,772	V	24	1.00	112,772	-	0.0%
90		IV	5	1.00	82,315	IV	6	1.00	84,676	2,361	2.9%
91		VI	14	1.00	114,062	VI	15	1.00	114,062	-	0.0%
92		VI	9	1.00	108,099	VI	10	1.00	112,829	4,730	4.4%
93		VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
94		VI	15	1.00	114,062	VI	16	1.00	114,062	-	0.0%
95		VI	21	1.00	117,874	VI	22	1.00	121,685	3,811	3.2%
96		VI	20	1.00	117,874	VI	21	1.00	117,874	-	0.0%
97		IV	14	1.00	98,102	IV	15	1.00	98,102	-	0.0%
98		VI	8	1.00	96,957	VI	9	1.00	100,054	3,097	3.2%
99		IV	6	1.00	84,676	IV	7	1.00	87,041	2,365	2.8%
100		IV	20	1.00	98,102	IV	21	1.00	98,102	-	0.0%
101		VI	8	1.00	96,957	VI	9	1.00	100,054	3,097	3.2%
102		V	24	1.00	112,772	V	25	1.00	112,772	-	0.0%

	Employee	2021-22				2022-23				2021/2022	
		C	S	FTE	Salary	C	S	FTE	Salary	Increase	%
103	V	16	1.00	109,138	V	17	1.00	112,772	3,634	3.3%	
104	V	11	1.00	103,557	V	12	1.00	106,289	2,732	2.6%	
105	V	15	1.00	109,138	V	16	1.00	109,138	-	0.0%	
106	VI	18	1.00	117,874	VI	19	1.00	117,874	-	0.0%	
107	VI	8	1.00	104,752	VI	9	1.00	108,099	3,347	3.2%	
108	VI	8	1.00	96,957	VI	9	1.00	100,054	3,097	3.2%	
109	VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%	
110	IV	13	1.00	105,990	IV	14	1.00	105,990	-	0.0%	
111	V	9	1.00	96,485	V	10	1.00	100,488	4,003	4.1%	
112	VI	10	1.10	114,875	VI	11	1.10	118,327	3,452	3.0%	
113	VI	9	1.00	100,054	VI	10	1.10	104,432	4,378	4.4%	
114	IV	10	0.80	79,496	V	11	0.60	82,846	3,349	4.2%	
115	VI	15	1.00	114,062	VI	16	1.00	114,062	-	0.0%	
116	V	20	1.00	112,772	V	21	1.00	112,772	-	0.0%	
117	VI	21	1.20	141,449	VI	22	1.20	146,022	4,573	3.2%	
118	VI	17	1.00	117,874	VI	18	1.00	117,874	-	0.0%	
119	IV	17	1.00	98,102	IV	18	1.00	98,102	-	0.0%	
120	IV	3	1.00	77,590	IV	4	1.00	79,954	2,364	3.0%	
121	VI	23	1.00	121,685	VI	24	1.00	121,685	-	0.0%	
122	VI	16	0.80	91,250	VI	17	1.00	94,299	3,050	3.3%	
123	VI	25	1.00	129,031	VI	26	1.00	125,635	(3,396)	-2.6%	
124	V	5	1.00	85,563	V	6	1.00	88,294	2,731	3.2%	
125	VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%	
126	VI	13	1.00	114,062	VI	14	1.00	114,062	-	0.0%	
127	V	12	1.00	106,289	V	13	1.00	109,138	2,849	2.7%	
128	V	13	0.80	87,310	V	14	0.80	87,310	-	0.0%	
129	VI	17	1.00	117,874	VI	18	0.80	117,874	-	0.0%	
130	VI	17	1.00	117,874	VI	18	0.80	117,874	-	0.0%	
131	V	8	1.00	93,755	V	9	1.00	96,485	2,730	2.9%	
132	VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%	
133	VI	18	1.00	117,874	VI	19	1.00	117,874	-	0.0%	
134	VI	32	1.00	129,164	VI	33	1.00	129,164	-	0.0%	
135	III	17	1.00	138,066	III	18	1.00	138,066	-	0.0%	
136	VI	11	1.00	107,570	III	12	1.00	110,962	3,392	3.2%	
<b>A</b>	<b>Step Changes (actual)</b>		<b>130.60</b>	<b>14,142,513</b>			<b>132.50</b>	<b>14,618,411</b>	<b>364,295</b>	<b>2.58%</b>	
<b>B</b>	<b>Column Changes (est)</b>		<b>2</b>	<b>3,800</b>					<b>7,600</b>	<b>0.05%</b>	
<b>Total Step and Column Costs - Gross</b>									<b>371,895</b>	<b>2.63%</b>	



**PACIFIC GROVE UNIFIED SCHOOL DISTRICT STIPENDS**

<b>HIGH SCHOOL-TIER I</b>					
<b>POSITION</b>	<b>TIME</b>	<b>Year 1-2</b>	<b>Year 3-4 7.50%</b>	<b>Year 5+ 7.50%</b>	<b>Funding Source</b>
<b>Athletic Director</b>	Teacher-Year	\$6,694	\$7,159	\$7,658	<b>GF</b>
<b>Football</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
Assistants	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
JV	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Volleyball</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
JV	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
Frosh	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Boys Basketball</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
JV	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
Frosh	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Girls Basketball</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
JV	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Wrestling</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
Assistant	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Boys Soccer</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
Assistant	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Girls Soccer</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
Assistant	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Baseball</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
JV	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Softball</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
JV	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Track</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
JV	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Lacrosse</b>					
Varsity	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>
JV	Season	\$3,684	\$3,886	\$4,102	<b>GF</b>
<b>Cheer</b>					
Coach = 1	Season	\$4,917	\$5,195	\$5,495	
<b>Dance</b>					
Coach = 1	Season	\$4,917	\$5,195	\$5,495	<b>GF</b>

HIGH SCHOOL-TIER II					
POSITION	TIME	Year 1-2	Year 3-4 7.50%	Year 5+ 7.50%	
<b>Cross Country</b>					
Cross Country	Season	\$4,191	\$4,408	\$4,641	GF
Assistant	Season	\$3,084	\$3,286	\$3,502	GF
<b>Golf</b>					
Boys	Season	\$4,191	\$4,408	\$4,641	GF
Girls	Season	\$4,191	\$4,408	\$4,641	GF
<b>Swimming</b>					
Girls	Season	\$4,191	\$4,408	\$4,641	GF
Boys	Season	\$3,084	\$3,286	\$3,502	GF
<b>Water Polo</b>					
Varsity (Girls)	Season	\$4,917	\$5,195	\$5,495	GF
Varsity (Boys)	Season	\$3,684	\$3,886	\$4,102	GF
JV (CoEd)	Season	\$3,684	\$3,886	\$4,102	GF
<b>Tennis</b>					
Girls	Season	\$4,191	\$4,408	\$4,641	GF
Boys	Season	\$4,191	\$4,408	\$4,641	GF

135

Updated 03-07-2024

<b>MIDDLE SCHOOL</b>					
<b>POSITION</b>	<b>TIME</b>	<b>1ST/2ND YEAR</b>	<b>3RD/4TH YEAR</b>	<b>5+ YEARS</b>	
<b>MS Athletic Director</b>	Teacher-Year	\$3,643	\$3,841	\$4,054	<b>GF</b>
<b>Volleyball Girls</b>					
6th grade	Season	\$1,156	\$1,243	\$1,336	<b>GF</b>
7th grade	Season	\$1,156	\$1,243	\$1,336	<b>GF</b>
8th grade	Season	\$1,156	\$1,243	\$1,336	<b>GF</b>
<b>Volleyball Boys</b>					
6th grade	Season	\$2,156	\$2,243	\$2,336	
7th grade	Season	\$2,156	\$2,243	\$2,336	
8th grade	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
<b>Basketball Boys</b>					
6th grade	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
7th grade	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
8th grade	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
<b>Basketball Girls</b>					
6th grade	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
7th grade	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
8th grade	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
<b>Wrestling</b>	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
<b>Soccer</b>					
Boys	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
Girls	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
<b>Track</b>	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
<b>Cross Country</b>	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
<b>Golf</b>	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>
<b>Tennis</b>	Season	\$2,156	\$2,243	\$2,336	<b>GF</b>

EXTRA CURRICULAR STIPEND ASSIGNMENTS					
POSITION	TIME	1ST/2ND YEAR	3RD/4TH YEAR	5+ YEARS	
<b>HS Musical</b>					
Advisor	Year	\$4,191	\$4,408	\$4,641	GF
Assistant	Year	\$3,084	\$3,286	\$3,502	GF
<b>HS Drama</b>					
Coach	Year	\$4,191	\$4,408	\$4,641	GF
<b>HS Newspaper</b>					
Advisor	Year	\$4,191	\$4,408	\$4,641	GF
<b>HS Yearbook</b>					
Year		\$4,191	\$4,408	\$4,641	GF
<b>HS Robotics</b>					
Coach	Year	\$4,191	\$4,408	\$4,641	GF
Assistant	Year	\$3,084	\$3,286	\$3,502	
<b>MS Robotics</b>					
Coach	Year	\$2,156	\$2,243	\$2,336	GF
<b>HS Choral Club</b>					
Year		\$4,191	\$4,408	\$4,641	GF
<b>HS Mock Trial</b>					
Coach	Year	\$1,652	\$1,776	\$1,909	GF
Assistant	Year	\$3,084	\$3,286	\$3,502	
<b>MS Yearbook</b>					
Advisor	Year	\$1,952	\$2,076	\$2,209	
<b>MS Musical</b>					
Year		\$1,952	\$2,076	\$2,209	
<b>Robotics/ROV</b>					
Advisor (FGE)	Year	\$1,500	\$1,500	\$1,500	
Advisor (RHD)	Year	\$1,500	\$1,500	\$1,500	
<b>Drama Advisor</b>	Year	\$1,500	\$1,500	\$1,500	



OTHER STIPEND POSITIONS					
POSITION	TIME	1ST/2ND YEAR	3RD/4TH YEAR	5+ YEARS	
Lead Teacher, CHS	Work-Year	\$8,177			GF
<b>HS Band/Orchestra</b>					
Fall Director	Seasonal	\$2,610	\$2,806	\$3,016	
Spring Director	Seasonal	\$2,610	\$2,806	\$3,016	
<b>MS/ES Music Performance Coach</b>					
Instrumental	Seasonal	\$2,552	\$2,743	\$2,949	
Vocal	Seasonal	\$1,020	\$1,097	\$1,179	
<b>HS Leadership Teacher</b>	\$7,658; See Notes				
<b>GATE Coordinator</b>	\$5,000				
<b>HS WASC Report</b>	Hourly Instructional Rate, Not to exceed \$2,500				
<b>Teacher Tech Lead</b>					
High School					
Middle School					
Forest Grove					
Robert Down					
<b>HS 8th Grade Witing Assessment</b>	\$1,000				
<b>Garden Coordinator</b>					
RHD					
FGE					
<b>Overnight Camp Trips</b>	\$150/Day				
<b>Afterschool Intervention</b>	Hourly Instructional Rate				
<b>GATE Teacher</b>	Hourly Instructional Rate				
<b>PAR Mentor</b>	\$1,500				
<b>BTSA Mentor</b>	\$1,200				
<b>Teacher In-Charge</b>	\$90.85/day				
<b>Dual Enrollment Curriculum</b>	See Notes				
	\$90.85/day				

**High School Leadership Teacher:** Based on staffing needs, the High School site administrator may assign the Leadership teacher position as a teaching section or sections with a stipend of \$7,658 or as teaching section(s) with one additional prep period. If multiple teachers are assigned the Leadership class with a stipend, the stipend will be split between them

**Teacher-In-Charge:** Any teacher acting as principal will be paid the daily factor if the principal leaves the school site. A Teacher-In-Charge shall be paid for a half-day assignment on a prorated basis. A substitute will be provided for the class of a Teacher-In-Charge if the principal expects to be off site for two (2) days

**Dual Enrollment:** In order to encourage teachers to teach one or more Dual Enrollment classes through MPC or another qualified community college with whom PGUSD has an agreement, the following compensation will be paid:

a. For teachers who meet the college's hiring requirements, stipends will be issued based on the amount paid to PGUSD from MPC per course, with 80% of the amount identified in the MPC/PGUSD Instructional Services Agreement paid as a stipend. The District will retain the California Department of Education (CDE) Indirect Cost Rate, and the remainder of the MPC reimbursement will be retained for classroom supplies specific to the course of study. For fully funded courses, stipends shall not be less than \$1,800 for one (1) dual enrolled course; \$2,600 for two (2) dual enrolled courses; \$3,400 for three (3) dual enrolled courses; \$4,200 for four (4) dual enrolled courses; and \$5,000 for five (5) or more dual enrolled courses per year.

b. Courses must maintain a minimum of 15 students to seek full reimbursement from MPC. In the event of a course not maintaining the minimum number of students, the course can be canceled, resulting in no payment. The course may continue based on MPC's recommendation and in consultation with PGUSD, and the PGUSD teacher will be reimbursed 15% of the original agreed upon amount as stipulated above.

c. All stipend amounts are subject to MPC rate adjustment in accordance with the most current MPC salary schedule.

**Curriculum Coordinator/Department Chairs:** The stipend for all secondary department chairs shall be

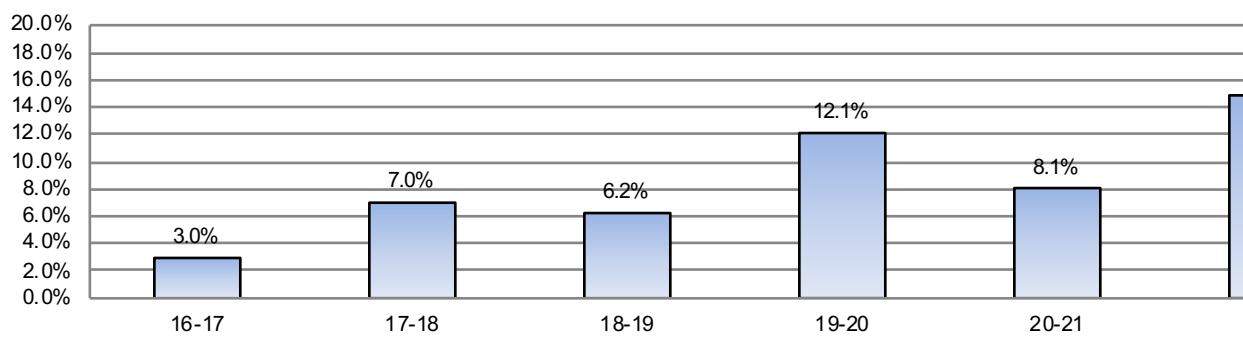
a base of \$700 with an additional \$20 increment per section. At the elementary level, the hourly instructional rate will be paid to designated curriculum coordinators up to \$700 per assignment

Pacific Grove Unified School District

### Health Care Plans

		2017 Cal	2018 Cal	2019 Cal	2020 Cal	2021 Cal	2022 Cal
		actual	actual	actual	actual	actual	actual
<b>\$20</b>	Single	1,038.00	1,131.00	1,201.00	1,465.00	N/A	N/A
	Emp + 1	2,073.00	2,260.00	2,400.00	2,927.00	N/A	N/A
	Family	2,694.00	2,936.00	3,118.00	3,802.00	N/A	N/A
<b>\$25</b>	<b>Single</b>	<b>749.00</b>	<b>801.00</b>	<b>851.00</b>	<b>954.00</b>	<b>1,031.00</b>	<b>1,326.00</b>
	Emp + 1	1,494.00	1,599.00	1,698.00	1,904.00	2,057.00	2,645.00
	Family	1,941.00	2,077.00	2,206.00	2,473.00	2,672.00	3,435.00
<b>\$30</b>	Single	711.00	761.00	808.00	866.00	936.00	988.00
	Emp + 1	1,419.00	1,518.00	1,612.00	1,728.00	1,867.00	1,971.00
	Family	1,844.00	1,973.00	2,095.00	2,245.00	2,426.00	2,561.00
<b>\$35</b>	Single	693.00	742.00	755.00	884.00	N/A	N/A
	Emp + 1	1,382.00	1,479.00	1,571.00	1,761.00	N/A	N/A
	Family	1,795.00	1,921.00	2,040.00	2,287.00	N/A	N/A
<b>\$40</b>	Single	674.00	721.00	766.00	821.00	887.00	936.00
	Emp + 1	1,345.00	1,439.00	1,528.00	1,638.00	1,770.00	1,869.00
	Family	1,747.00	1,869.00	1,985.00	2,127.00	2,298.00	2,426.00
<b>\$50</b>	Single	632.00	676.00	718.00	770.00	832.00	878.00
	Emp + 1	1,262.00	1,350.00	1,434.00	1,537.00	1,661.00	1,754.00
	Family	1,639.00	1,754.00	1,863.00	1,997.00	2,158.00	2,278.00
<b>\$60</b>	Single	568.00	608.00	646.00	693.00	749.00	791.00
	Emp + 1	1,132.00	1,211.00	1,286.00	1,378.00	1,489.00	1,572.00
	Family	1,471.00	1,574.00	1,672.00	1,792.00	1,936.00	2,044.00
<b>EPO</b>	Single	499.00	544.00	578.00	620.00	670.00	707.00
	Emp + 1	995.00	1,085.00	1,152.00	1,235.00	1,334.00	1,408.00
	Family	1,293.00	1,409.00	1,496.00	1,603.00	1,732.00	1,829.00
<b>Percent Change</b>		<b>2.95%</b>	<b>7.00%</b>	<b>6.24%</b>	<b>12.10%</b>	<b>8.07%</b>	<b>14.86%</b>
<b>Dental With Ortho</b>							
	Single	62.00	59.00	59.00	59.00	59.00	60.00
	Emp + 1	113.00	107.00	107.00	107.00	107.00	111.00
	Family	185.00	176.00	176.00	176.00	176.00	192.00
<b>Vision</b>							
	Single	12.33	12.00	12.00	12.00	12.00	12.00
	Emp + 1	20.62	20.00	20.00	20.00	20.00	20.00
	Family	36.99	35.00	35.00	35.00	35.00	35.00

Percentage Change in Health Care Costs



Pacific Grove Unified School District

**Health Care for Employees - 2023 (not by FTEs)**

Medical		Monthly	Yearly	Cert	Class	Mgt	Confid	AS	Total	Employee	District
Compl care	Single	\$ 428.00	\$ 5,136	1					1	\$ -	\$ 5,136
	Emp+1	\$ 428.00	\$ 5,136						-	\$ -	\$ -
	Family	\$ 428.00	\$ 5,136	3	3	1	2		9	\$ -	\$ 46,224
<b>Total \$20</b>				<b>4</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>-</b>	<b>10</b>	<b>\$ -</b>	<b>\$ 51,360</b>
Kaiser High	Single	\$ 811.00	\$ 9,732		2	1			3	\$ 12,546	\$ 16,650
	Emp+1	\$ 1,605.00	\$ 19,260	1					1	\$ 8,736	\$ 10,524
	Family	\$ 2,265.00	\$ 27,180						-	\$ -	\$ -
<b>Total Kaiser H</b>				<b>1</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>\$ 21,282</b>	<b>\$ 27,174</b>
Kaiser Low	Single	\$ 634.00	\$ 7,608						-	\$ -	\$ -
	Emp+1	\$ 1,251.00	\$ 15,012			1			1	\$ 10,812	\$ 4,200
	Family	\$ 1,764.00	\$ 21,168						-	\$ -	\$ -
<b>Total Kaiser L</b>				<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>\$ 10,812</b>	<b>\$ 4,200</b>
\$25	Single	\$ 1,089.00	\$ 13,068	12	10		-		22	\$ 154,446	\$ 133,050
	Emp+1	\$ 2,172.00	\$ 26,064	3					3	\$ 46,620	\$ 31,572
	Family	\$ 2,821.00	\$ 33,852	3					3	\$ 69,984	\$ 31,572
<b>Total \$25</b>				<b>18</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>\$ 271,050</b>	<b>\$ 196,194</b>
\$30	Single	\$ 988.00	\$ 11,856	3	2			1	6	\$ 35,343	\$ 35,793
	Emp+1	\$ 1,971.00	\$ 23,652						-	\$ -	\$ -
	Family	\$ 2,561.00	\$ 30,732	1			1		2	\$ 46,740	\$ 14,724
<b>Total \$30</b>				<b>4</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>8</b>	<b>\$ 82,083</b>	<b>\$ 50,517</b>
\$40	Single	\$ 936.00	\$ 11,232	4	4	3			11	\$ 62,452	\$ 61,100
	Emp+1	\$ 1,869.00	\$ 22,428	1		1			2	\$ 30,132	\$ 14,724
	Family	\$ 2,426.00	\$ 29,112	3					3	\$ 55,764	\$ 31,572
<b>Total \$40</b>				<b>8</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>\$ 148,348</b>	<b>\$ 107,396</b>
\$50	Single	\$ 878.00	\$ 10,536	6	21	2	-		29	\$ 131,019	\$ 174,525
	Emp+1	\$ 1,754.00	\$ 21,048	2	3				5	\$ 61,088	\$ 44,152
	Family	\$ 2,278.00	\$ 27,336	11	2	2			15	\$ 270,473	\$ 139,567
<b>Total \$50</b>				<b>19</b>	<b>26</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>49</b>	<b>\$ 462,580</b>	<b>\$ 358,244</b>
\$60	Single	\$ 791.00	\$ 9,492	3	1				4	\$ 14,043	\$ 23,925
	Emp+1	\$ 1,572.00	\$ 18,864		2				2	\$ 22,325	\$ 15,403
	Family	\$ 2,044.00	\$ 24,528		2				2	\$ 33,653	\$ 15,403
<b>Total \$60</b>				<b>3</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>\$ 70,022</b>	<b>\$ 54,730</b>
PPO Select	Single	\$ 707.00	\$ 8,484	12	15	1	1		29	\$ 73,461	\$ 172,575
	Emp+1	\$ 1,408.00	\$ 16,896	5					5	\$ 31,860	\$ 52,620
	Family	\$ 1,829.00	\$ 21,948	5					5	\$ 57,120	\$ 52,620
<b>Total PPO</b>				<b>22</b>	<b>15</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>39</b>	<b>\$ 162,441</b>	<b>\$ 277,815</b>
<b>Total Medical</b>				<b>79</b>	<b>67</b>	<b>11</b>	<b>4</b>	<b>1</b>	<b>162</b>	<b>1,217,805</b>	<b>1,123,431</b>
Dental		Monthly	Yearly	Cert	Class	Mgt	Confid	AS	Total	Employee	District
	Single	\$ 60.00	\$ 720	42	44	4	2	2	94	\$ 66,337	\$ 1,343
	Emp+1	\$ 111.00	\$ 1,332	14	16	4		2	36	\$ 46,609	\$ 1,343
	Family	\$ 192.00	\$ 2,304	23	8	4	3		38	\$ 87,552	\$ -
<b>Total Dental</b>				<b>79</b>	<b>68</b>	<b>12</b>	<b>5</b>	<b>4</b>	<b>168</b>	<b>\$ 200,499</b>	<b>\$ 2,685</b>
Vision		Monthly	Yearly	Cert	Class	Mgt	Confid	AS	Total	Employee	District
	Single	\$ 12.00	\$ 144	41	44	8	2	3	98	\$ 14,076	\$ 36
	Emp+1	\$ 20.00	\$ 240	14	15	2			31	\$ 7,440	\$ -
	Family	\$ 35.00	\$ 420	20	5	3	2		30	\$ 12,600	\$ -
<b>Total Vision</b>				<b>75</b>	<b>64</b>	<b>13</b>	<b>4</b>	<b>3</b>	<b>159</b>	<b>\$ 34,116</b>	<b>\$ 36</b>
<b>Total</b>										<b>\$ 1,452,420</b>	<b>\$ 1,126,152</b>

63

Updated 03-02-2023

Health Care Allowance	\$ 5,900	\$ 6,225	\$ 4,200	\$ 4,200	\$5,643.36				
Health Care Allowance EE+1/FULL FAMILY	\$ 10,524	\$ 7,701	\$ 4,200	\$ 4,200	\$6,843.36				
Dental Allowance for AS EE's	\$ 671								
Vision Allowance for AS EE's	Employee Only	\$ 12	EE+1/Fa m	\$12.33					
Opt Out Med Single	\$ -	\$ -	48	61	4	1	114	\$ -	\$ -
<b>Total Opt Out</b>			<b>48</b>	<b>61</b>	<b>4</b>	<b>1</b>	<b>114</b>	<b>\$ -</b>	<b>\$ -</b>

64

## Pacific Grove Unified School District

## Health Care - Retirees

Name	DOB	Age	DOR		Medical	Dental	Vision	12 Mos	District	Employee
1			06/01/15	AS	-	59.00	12.00	852.00	-	852.00
2			01/01/19	AS	1,198.00	107.00	20.00	15,900.00	-	15,900.00
3			02/01/10	AS	-	59.00	-	708.00	-	708.00
4			06/30/10	AS	-	59.00	12.00	852.00	-	852.00
5			09/27/13	AS	-	59.00	12.00	852.00	-	852.00
6		Board		BD	-	107.00	20.00	1,524.00	-	1,524.00
7		Board		BD	2,206.00	176.00	2.00	28,608.00	-	28,608.00
8			05/02/14	CL	-	107.00	20.00	1,524.00	852.00	672.00
9			11/02/14	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
10			06/30/09	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
11			02/02/09	CL	-	107.00	20.00	1,524.00	-	1,524.00
12			02/28/94	CL	579.00	59.00	12.00	7,800.00	-	7,800.00
13			06/11/99	CL	-	59.00	12.00	852.00	-	852.00
14			06/02/18	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
15			02/28/15	CL	50.00	-	35.00	1,020.00	600.00	420.00
16			06/11/04	CL	-	-	12.00	144.00	-	144.00
17			12/31/17	CL	50.00	107.00	20.00	2,124.00	600.00	1,524.00
18			05/28/16	CL	-	107.00	20.00	1,524.00	-	1,524.00
19			10/01/97	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
20			06/10/88	CL	63.53	59.00	12.00	1,614.36	1,614.36	-
21			05/30/14	CL	50.00	107.00	20.00	2,124.00	600.00	1,524.00
22			06/04/16	CL	50.00	107.00	20.00	2,124.00	600.00	1,524.00
23			01/31/04	CL	-	59.00	-	708.00	-	708.00
24			10/09/18	CL	50.00	-	-	-	600.00	-
25			01/01/16	CL	718.00	59.00	12.00	9,468.00	6,225.36	3,242.64
26			06/30/03	CL	50.00	-	12.00	744.00	600.00	144.00
27			12/08/03	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
28			05/30/08	CL	-	59.00	12.00	852.00	-	852.00
29			07/31/13	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
30			06/01/15	CL	-	107.00	12.00	1,428.00	891.96	536.04
31			11/01/09	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
32			05/30/15	CL	50.00	-	-	-	600.00	-
33			05/28/16	CL	50.00	107.00	20.00	2,124.00	600.00	1,524.00
34			05/27/11	CL	50.00	107.00	20.00	2,124.00	600.00	1,524.00
35			06/30/99	CL	50.00	107.00	20.00	2,124.00	600.00	1,524.00
36			06/02/17	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
37			06/10/03	CL	579.00	59.00	12.00	7,800.00	1,614.36	6,185.64
38			06/25/99	CL	-	59.00	20.00	948.00	-	948.00
39			03/31/06	CL	50.00	107.00	12.00	2,028.00	600.00	1,428.00
40			08/18/08	CL	-	59.00	12.00	852.00	-	852.00
41			06/03/87	CL	-	59.00	12.00	852.00	-	852.00
42			03/31/06	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
43			12/31/12	CL	50.00	-	12.00	744.00	600.00	144.00
44			06/11/93	CL	-	-	12.00	144.00	-	144.00
45			01/30/86	CL	-	59.00	12.00	852.00	-	852.00
46			12/31/14	CL	50.00	107.00	20.00	2,124.00	600.00	1,524.00
47			09/30/11	CL	50.00	59.00	12.00	1,452.00	600.00	852.00
48			06/30/00	CL	-	-	12.00	144.00	-	144.00
49			06/05/09	CL	718.00	59.00	12.00	9,468.00	6,225.36	3,242.64
50			06/12/86	CL	-	59.00	12.00	852.00	-	852.00

65

Updated 3-15-2019

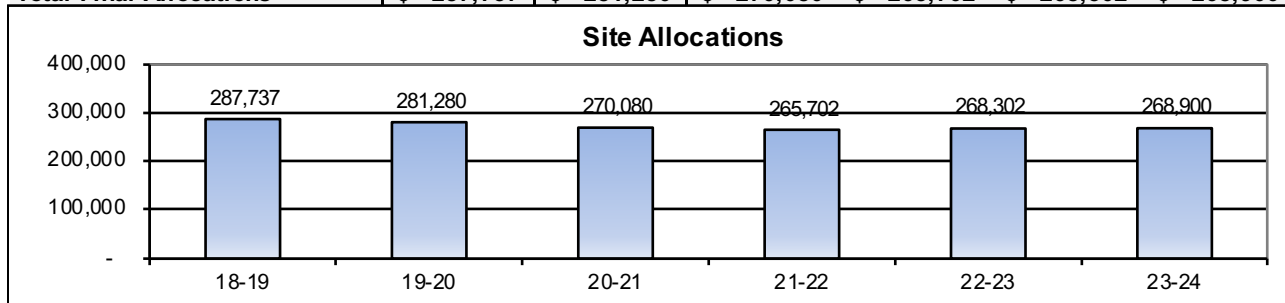
Name	DOB	Age	DOR	Medical	Dental	Vision	12 Mos	District	Employee	
51			12/30/11	CO	-	59.00	12.00	852.00	852.00	-
52			07/01/16	CO	150.00	59.00	12.00	2,652.00	1,800.00	852.00
53			10/31/06	CO	100.00	107.00	12.00	2,628.00	1,200.00	1,428.00
54			12/30/12	CO	150.00	-	20.00	2,040.00	1,800.00	240.00
55			12/30/12	CO	150.00	59.00	12.00	2,652.00	1,800.00	852.00
56			05/29/10	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
57			06/09/06	CT	102.00	107.00	20.00	2,748.00	2,076.00	672.00
58			06/09/07	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
59			06/13/97	CT	-	59.00	12.00	852.00	852.00	-
60			06/11/04	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
61			06/30/00	CT	102.00	107.00	20.00	2,748.00	2,076.00	672.00
62			06/05/09	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
63			06/06/08	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
64			06/30/11	CT	848.00	59.00	12.00	11,028.00	10,361.04	666.96
65			06/11/04	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
66			06/28/02	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
67			05/30/14	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
68			06/30/00	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
			06/02/18	CT	848.00	59.00	12.00	11,028.00	3,000.00	8,028.00
69			05/30/16	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
70			08/20/16	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
71			06/01/11	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
72			06/09/06	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
73			06/09/06	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
74			05/29/10	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
75			06/11/04	CT	102.00	107.00	20.00	2,748.00	2,076.00	672.00
76			06/01/13	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
77			06/01/14	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
78			06/11/04	CT	102.00	107.00	12.00	2,652.00	2,076.00	576.00
79			06/02/18	CT	1,695.00	107.00	20.00	21,864.00	3,000.00	18,864.00
80			05/29/10	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
81			02/14/08	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
82			06/01/13	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
83			06/01/15	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
84			06/03/17	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
85			06/05/09	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
86			05/09/89	CT	397.67	59.00	12.00	5,624.04	5,624.04	-
87			06/09/07	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
88			06/01/14	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
89			06/01/15	CT	1,198.00	59.00	12.00	15,228.00	10,361.04	4,866.96
90			06/01/13	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
91			06/11/87	CT	331.67	59.00	12.00	4,832.04	4,832.04	-
92			05/26/12	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
93			06/01/13	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
94			06/11/04	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
95			06/09/06	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
96			06/30/96	CT	102.00	59.00	12.00	2,076.00	-	2,076.00
97			06/30/96	CT	102.00	107.00	12.00	2,652.00	2,076.00	576.00
98			06/09/07	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
99			06/01/13	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
100			06/05/09	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
101			06/09/06	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
102			06/13/97	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
103			06/01/14	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
104			06/11/04	CT	102.00	107.00	20.00	2,748.00	2,076.00	672.00

Name	DOB	Age	DOR	Medical	Dental	Vision	12 Mos	District	Employee	
105			06/05/09	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
106			06/01/14	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
107			06/30/00	CT	579.00	107.00	12.00	8,376.00	2,076.00	6,300.00
108			06/30/02	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
109			06/14/91	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
110			06/12/99	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
111			06/01/15	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
112			06/11/04	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
113			06/30/02	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
114			06/09/06	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
115			02/01/90	CT	-	59.00	12.00	852.00	-	852.00
116			06/11/04	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
117			05/29/10	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
118			06/08/84	CT	313.92	59.00	12.00	4,619.04	4,619.04	-
119			06/05/09	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
120			06/03/17	CT	718.00	59.00	12.00	9,468.00	3,000.00	6,468.00
121			06/01/14	CT	848.00	59.00	12.00	11,028.00	10,361.04	666.96
122			06/10/05	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
123			05/26/11	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
124			06/06/08	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
125			07/03/03	CT	102.00	107.00	12.00	2,652.00	2,076.00	576.00
126			06/15/90	CT	-	59.00	12.00	852.00	-	852.00
127			06/01/15	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
128			05/27/11	CT	-	107.00	-	1,284.00	-	1,284.00
129			06/01/15	CT	1,695.00	107.00	20.00	21,864.00	10,361.04	11,502.96
130			06/09/06	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
131			06/01/14	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
132			05/30/14	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
133			06/11/04	CT	102.00	107.00	12.00	2,652.00	2,076.00	576.00
134			06/11/93	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
135			05/29/10	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
136			12/09/06	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
137			06/10/05	CT	102.00	107.00	20.00	2,748.00	2,076.00	672.00
138			06/09/06	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
139			06/30/00	CT	102.00	107.00	20.00	2,748.00	2,076.00	672.00
140			06/01/15	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
141			06/06/08	CT	152.00	107.00	20.00	3,348.00	2,676.00	672.00
142			06/07/03	CT	102.00	107.00	20.00	2,748.00	2,076.00	672.00
143			06/09/07	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
144			07/01/16	CT	2,397.00	107.00	20.00	30,288.00	3,000.00	27,288.00
145			06/05/09	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
146			06/10/94	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
147			06/13/97	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
148			06/09/07	CT	152.00	59.00	12.00	2,676.00	2,676.00	-
149			06/30/99	CT	102.00	59.00	12.00	2,076.00	2,076.00	-
150			06/30/96	MG	100.00	107.00	12.00	2,628.00	2,052.00	576.00
151			06/30/14	MG	-	107.00	20.00	1,524.00	-	1,524.00
152			06/30/11	MG	-	59.00	12.00	852.00	-	852.00
153			06/30/07	MG	-	59.00	12.00	852.00	-	852.00
154		spouse		SU	579.00	59.00	-	7,656.00	-	7,656.00
155		spouse		SU	-	59.00	-	708.00	-	708.00
156		spouse		SU	-	59.00	-	708.00	-	708.00
157		spouse		SU	-	-	12.00	144.00	-	144.00
<b>Total</b>			<b>Today's Date = 02/29/24</b>		<b>30,418</b>	<b>10,961</b>	<b>2,101</b>	<b>520,557</b>	<b>298,703</b>	<b>223,055</b>

Pacific Grove Unified School District

### Site Allocations

	2018-19 actual	2019-20 actual	2020-21 actual	2021-22 budget	2022-23 budget	2023-24 budget
<b>Forest Grove</b>						
Enrollment (97% of estimate)	448	437	423	415	404	404
Allocation per Student	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 150.00	\$ 150.00
<b>Initial Allocation</b>	<b>\$ 62,740</b>	<b>\$ 61,180</b>	<b>\$ 59,220</b>	<b>\$ 58,122</b>	<b>\$ 60,674</b>	<b>\$ 60,674</b>
Enrollment (actual CBEDS)	448	422	393	415	404	390
<b>Final Allocation</b>	<b>\$ 62,740</b>	<b>\$ 59,080</b>	<b>\$ 55,020</b>	<b>\$ 58,122</b>	<b>\$ 60,674</b>	<b>\$ 58,500</b>
<b>Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ (2,100)</b>	<b>\$ (4,200)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,174)</b>
<b>Robert Down</b>						
Enrollment (97% of estimate)	458	462	451	427	416	410
Allocation per Student	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 150.00	\$ 150.00
<b>Initial Allocation</b>	<b>\$ 64,098</b>	<b>\$ 64,680</b>	<b>\$ 63,140</b>	<b>\$ 59,752</b>	<b>\$ 62,420</b>	<b>\$ 61,500</b>
Enrollment (actual CBEDS)	458	472	443	427	416	410
<b>Final Allocation</b>	<b>\$ 64,098</b>	<b>\$ 66,080</b>	<b>\$ 62,020</b>	<b>\$ 59,752</b>	<b>\$ 62,420</b>	<b>\$ 61,500</b>
<b>Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ 1,400</b>	<b>\$ (1,120)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Middle School</b>						
Enrollment (97% of estimate)	461	440	459	400	398	422
Allocation per Student	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 150.00	\$ 150.00
<b>Initial Allocation</b>	<b>\$ 64,540</b>	<b>\$ 61,600</b>	<b>\$ 64,260</b>	<b>\$ 55,950</b>	<b>\$ 59,655</b>	<b>\$ 63,300</b>
Enrollment (actual CBEDS)	461	451	464	400	398	422
<b>Final Allocation</b>	<b>\$ 64,540</b>	<b>\$ 63,140</b>	<b>\$ 64,960</b>	<b>\$ 55,950</b>	<b>\$ 59,655</b>	<b>\$ 63,300</b>
<b>Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ 1,540</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>High School</b>						
Enrollment (97% of estimate)	647	633	615	609	536	538
Allocation per Student	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 150.00	\$ 150.00
<b>Initial Allocation</b>	<b>\$ 90,579</b>	<b>\$ 88,620</b>	<b>\$ 86,100</b>	<b>\$ 85,282</b>	<b>\$ 80,462</b>	<b>\$ 80,700</b>
Enrollment (actual CBEDS)	647	618	583	609	536	538
<b>Final Allocation</b>	<b>\$ 90,579</b>	<b>\$ 86,520</b>	<b>\$ 81,620</b>	<b>\$ 85,282</b>	<b>\$ 80,462</b>	<b>\$ 80,700</b>
<b>Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ (2,100)</b>	<b>\$ (4,480)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Community High School</b>						
Enrollment (97% of estimate)	17	19	20	19	15	14
Allocation per Student	\$ 340.00	\$ 340.00	\$ 340.00	\$ 340.00	\$ 350.00	\$ 350.00
<b>Initial Allocation</b>	<b>\$ 5,780</b>	<b>\$ 6,460</b>	<b>\$ 6,800</b>	<b>\$ 6,596</b>	<b>\$ 5,093</b>	<b>\$ 4,900</b>
Enrollment (actual CBEDS)	17	19	19	19	15	14
<b>Final Allocation</b>	<b>\$ 5,780</b>	<b>\$ 6,460</b>	<b>\$ 6,460</b>	<b>\$ 6,596</b>	<b>\$ 5,093</b>	<b>\$ 4,900</b>
<b>Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (340)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Final Allocations</b>	<b>\$ 287,737</b>	<b>\$ 281,280</b>	<b>\$ 270,080</b>	<b>\$ 265,702</b>	<b>\$ 268,302</b>	<b>\$ 268,900</b>

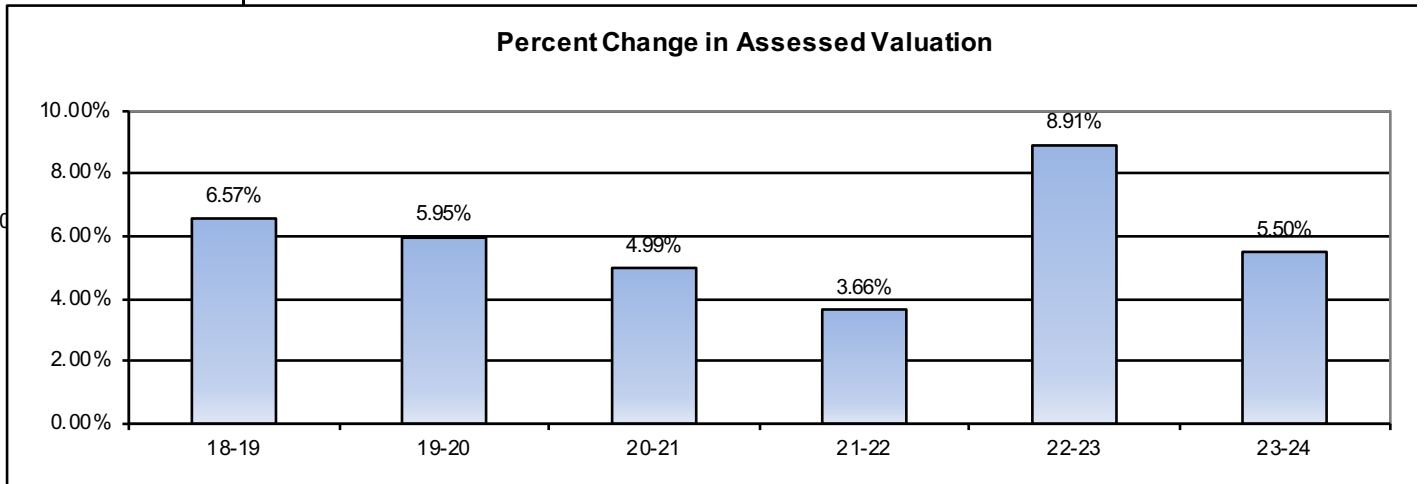


Allocations are adjusted at CBEDS. Starting 12-13, Health Permits & Copier Leases are excluded.



# Assessed Valuation

Tax District		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
		Projected	Projected	Projected	Projected	Projected	Projected
<b>PG</b>	AV	3,005,933,828	3,192,283,741	3,336,457,310	3,509,304,610	3,819,511,699	4,048,682,400
<b>004-000</b>	Rate	0.471707	0.471707	0.472042	0.472042	0.472042	0.472042
Parcels	<b>Tax</b>	<b>14,179,200</b>	<b>15,058,226</b>	<b>15,749,480</b>	<b>16,565,392</b>	<b>18,029,699</b>	<b>19,111,481</b>
7,481	Change	900,027	879,026	691,254	815,912	1,464,308	1,081,782
<b>PG</b>	AV	158,361	161,527	164,755	511,567	1,155,894	1,165,247
<b>004-001</b>	Rate	0.475908	0.475908	0.475908	0.475908	0.475908	0.475908
Parcels	<b>Tax</b>	<b>754</b>	<b>769</b>	<b>784</b>	<b>2,435</b>	<b>5,501</b>	<b>5,546</b>
2	Change	15	15	15	1,651	3,066	45
<b>PG</b>	AV	447,447,544	472,203,642	499,051,541	527,226,406	572,453,142	606,800,330
<b>004-002</b>	Rate	0.471707	0.471707	0.471707	0.471707	0.471707	0.471707
Parcels	<b>Tax</b>	<b>2,110,641</b>	<b>2,227,418</b>	<b>2,354,061</b>	<b>2,486,964</b>	<b>2,700,302</b>	<b>2,862,320</b>
1,149	Change	100,531	116,776	126,643	132,903	213,338	162,018
<b>PG</b>	AV	16,849,933	17,101,663	17,548,510	17,681,513	18,036,900	19,119,114
<b>004-004</b>	Rate	0.471707	0.471707	0.471707	0.471707	0.471707	0.471707
Parcels	<b>Tax</b>	<b>79,482</b>	<b>80,670</b>	<b>82,778</b>	<b>83,405</b>	<b>85,081</b>	<b>90,186</b>
33	Change	1,703	1,187	2,108	627	1,676	5,105
<b>PG</b>	AV	175,690	162,200	158,870	153,205	149,399	158,362
<b>004-005</b>	Rate	0.569710	0.569710	0.569710	0.569710	0.569710	0.569710
Parcels	<b>Tax</b>	<b>1,001</b>	<b>924</b>	<b>905</b>	<b>873</b>	<b>851</b>	<b>902</b>
9	Change	18	(77)	(19)	(32)	(22)	51
<b>PB</b>	AV	2,176,651,489	2,301,836,960	2,427,213,287	2,452,945,007	2,676,507,930	2,837,098,405
<b>102-001</b>	Rate	0.453536	0.453536	0.453536	0.453536	0.453536	0.453536
Parcels	<b>Tax</b>	<b>9,871,898</b>	<b>10,439,659</b>	<b>11,008,286</b>	<b>11,124,989</b>	<b>12,138,927</b>	<b>12,867,263</b>
1,844	Change	616,120	567,761	568,627	116,703	1,013,938	728,336
<b>PB</b>	AV	1,653,888	1,279,480	896,694	878,416	847,008	897,828
<b>102-003</b>	Rate	0.453536	0.453536	0.453536	0.453536	0.453536	0.453536
Parcels	<b>Tax</b>	<b>7,501</b>	<b>5,803</b>	<b>4,067</b>	<b>3,984</b>	<b>3,841</b>	<b>4,072</b>
2	Change	(259)	(1,698)	(1,736)	(83)	(142)	230
<b>Totals</b>	AV	5,648,870,733	5,985,029,213	6,281,490,967	6,508,700,724	7,088,661,972	7,513,921,686
	<b>Tax</b>	<b>26,250,478</b>	<b>27,813,468</b>	<b>29,200,360</b>	<b>30,268,040</b>	<b>32,964,203</b>	<b>34,941,770</b>
Parcels	Change	1,618,154	1,562,991	1,386,892	1,067,680	2,696,162	1,977,567
10,520	Chg %	6.57%	5.95%	4.99%	3.66%	8.91%	5.50%
<b>Actual change</b>		\$ 26,573,259	\$ 27,823,800	\$ 29,523,008	\$ 30,590,893	\$ 33,316,711	\$ 35,315,432



Pacific Grove Unified School District

### Property Tax History

Year	December			April			Final			Dec/Jan	Apr/Jan
	Tax	Inc (Dec)	%	Tax	Inc (Dec)	%	Tax	Inc (Dec)	%		
90-91							6,034,000	577,000	10.6%		
91-92	<b>Basic Aid</b>						7,331,761	1,297,761	21.5%		
92-93							7,399,872	68,111	0.9%		
93-94							7,482,522	82,650	1.1%		
94-95							7,737,330	254,808	3.4%		
95-96							7,923,391	186,061	2.4%		
96-97							8,239,086	315,695	4.0%		
97-98							8,565,798	326,712	4.0%		
98-99							9,101,506	535,708	6.3%		
99-00							9,610,100	508,594	5.6%		
00-01							10,502,617	892,517	9.3%		
01-02							11,485,691	983,074	9.4%		
02-03							12,335,985	850,294	7.4%		
03-04							13,164,922	828,937	6.7%		
04-05							14,182,257	1,017,335	7.7%		
05-06							15,476,998	1,294,741	9.1%		
06-07	9,371,209			16,397,261			16,683,456	1,206,458	7.8%	56.2%	98.3%
07-08	9,632,175	260,966	2.8%	17,221,319	824,058	5.0%	17,609,716	926,260	5.6%	54.7%	97.8%
08-09	10,701,909	1,069,734	11.1%	18,701,131	1,479,812	8.6%	19,157,064	1,547,348	8.8%	55.9%	97.6%
09-10	10,574,851	(127,058)	-1.2%	18,607,024	(94,107)	-0.5%	19,114,959	(42,105)	-0.2%	55.3%	97.3%
10-11	10,703,836	128,985	1.2%	18,414,267	(192,757)	-1.0%	18,878,723	(236,236)	-1.2%	56.7%	97.5%
11-12	10,694,939	(8,897)	-0.1%	18,466,514	52,247	0.3%	19,064,987	186,264	1.0%	56.1%	96.9%
12-13	10,959,537	264,598	2.5%	18,931,299	464,785	2.5%	19,407,223	342,236	1.8%	56.5%	97.5%
13-14	11,385,033	425,496	3.9%	19,809,903	878,604	4.6%	20,283,021	875,798	4.5%	56.1%	97.7%
14-15	12,074,561	689,528	6.1%	20,509,066	699,163	3.5%	21,005,314	722,293	3.6%	57.5%	97.6%
15-16	12,527,599	453,038	3.8%	21,762,445	1,253,379	6.1%	22,231,404	1,226,090	5.8%	56.4%	97.9%
16-17	13,573,161	1,045,562	8.3%	23,025,529	1,263,084	5.8%	23,542,062	1,310,658	5.9%	57.7%	97.8%
17-18	14,569,991	996,829	7.3%	24,454,944	1,429,416	6.2%	24,945,648	1,403,586	6.0%	58.4%	98.0%
18-19	14,617,191	47,200	0.3%	26,046,422	1,591,478	6.5%	26,573,259	1,627,611	6.5%	55.0%	98.0%
19-20	15,748,723	1,131,532	7.7%	27,109,326	1,062,904	4.1%	27,823,800	1,250,541	4.7%	56.6%	97.4%
20-21	17,027,376	1,278,653	8.1%	28,941,111	1,831,784	6.8%	29,666,244	1,842,444	6.6%	57.4%	97.6%
21-22	17,884,211	856,835	5.0%	29,875,543	934,433	3.2%	30,697,161	1,030,917	3.5%	58.3%	97.3%
22-23	19,314,947	1,430,737	8.0%	32,265,432	2,389,888	8.0%	33,152,779	2,455,618	8.5%	58.3%	97.3%
23-24	20,116,517	801,570	5.3%			4.3%					

Property Tax Revenue

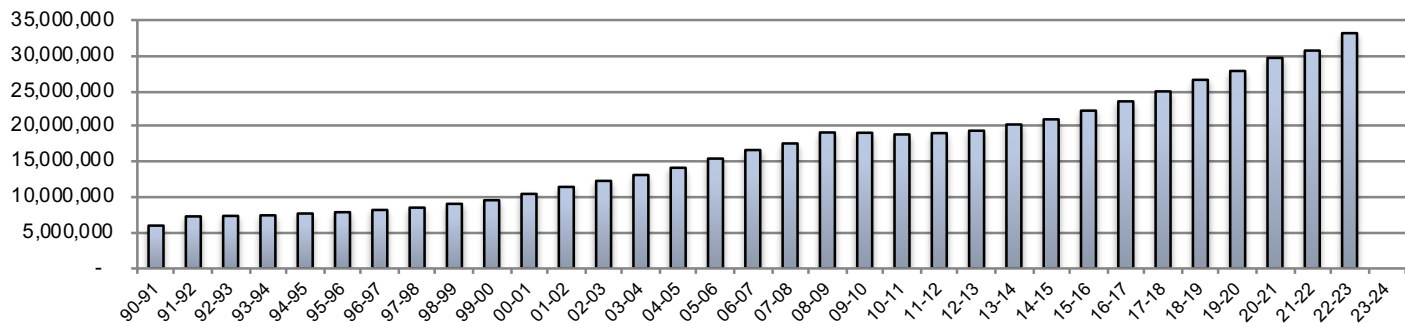


Chart Title

40000000

35000000

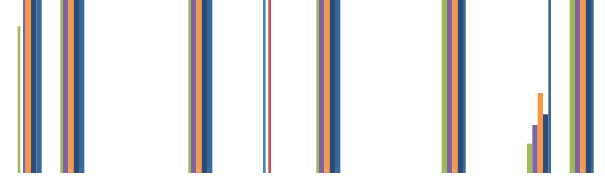
30000000

25000000

20000000

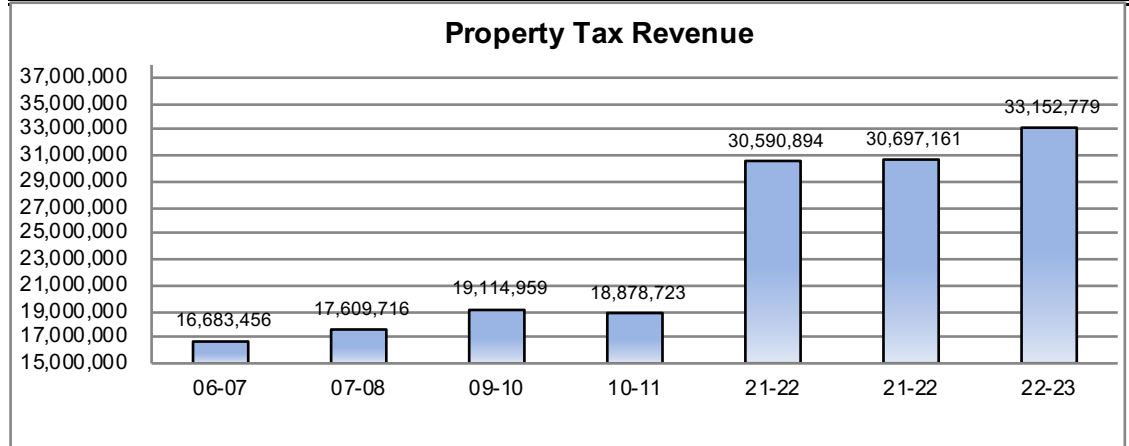
15000000

10000000



# Property Tax Revenue

	4.57%	3.48%	8.00%	8.39%	5.25%
	2021-22	2021-22	2022-23	2022-23	2023-24
	Est. -10/28	Actuals	Est - 10/20	Actuals Jan 2023	Estimated
<b>July</b>	-	-	-	-	-
Year-to-Date	-	-	-	-	-
<b>August</b>	-	-	-	-	-
Year-to-Date	-	-	-	-	-
<b>September</b>	113,080	85,291	92,114	-	-
Year-to-Date	113,080	85,291	92,114	-	-
<b>October</b>	-	-	-	84,668	89,113
Year-to-Date	113,080	85,291	92,114	84,668	89,113
<b>November</b>	1,057,702	1,327,911	1,434,144	1,417,723	1,478,076
Year-to-Date	1,170,782	1,413,202	1,526,258	1,502,391	1,581,267
<b>December</b>	16,387,310	16,471,008	17,788,689	17,844,023	18,780,834
Year-to-Date	17,558,092	17,884,211	19,314,947	19,346,414	20,348,024
percent change	7.32%	5.03%	8.00%	0.16%	5.35%
<b>January</b>	289,118	331,670	358,204	314,679	331,200
Year-to-Date	17,847,210	18,215,881	19,673,151	19,661,093	20,679,223
percent change	4.79%	5.25%	8.00%	-0.06%	5.11%
<b>February</b>	678,468	698,073	753,919	760,950	800,900
Year-to-Date	18,525,678	18,913,954	20,427,070	20,422,043	21,480,123
percent change	4.15%	5.28%	8.00%	-0.02%	5.16%
<b>March</b>	893,967	794,324	857,870	856,129	901,076
Year-to-Date	19,419,645	19,708,278	21,284,940	21,278,172	22,381,199
percent change	5.41%	4.65%	8.00%	-0.03%	5.15%
<b>April</b>	10,423,514	10,167,265	10,980,491	11,284,001	11,876,411
Year-to-Date	29,843,159	29,875,543	32,265,432	32,562,173	34,257,610
percent change	4.14%	3.23%	8.00%	0.92%	6.17%
<b>May</b>	84,602	72,767	78,588	56,333	59,290
Year-to-Date	29,927,761	29,948,310	32,344,020	32,618,506	34,316,901
percent change	4.01%	3.19%	8.00%	0.85%	6.10%
<b>June</b>	663,133	748,851	808,760	764,183	804,303
Year-to-Date	30,590,894	30,697,161	33,152,779	33,382,689	35,121,203
percent change	4.57%	3.48%	8.00%	0.69%	5.94%
<b>Total</b>	<b>30,590,894</b>	<b>30,697,161</b>	<b>33,152,779</b>	<b>33,382,689</b>	<b>35,121,203</b>
<b>Inc (Dec)</b>	<b>1,336,072</b>	<b>1,030,917</b>	<b>2,455,618</b>	<b>2,585,531</b>	<b>1,738,514</b>
percent change	<b>4.57%</b>	<b>3.48%</b>	<b>8.06%</b>	<b>8.39%</b>	<b>5.25%</b>



Pacific Grove Unified School District

**PG Property Tax Bills**

			300,000	400,000	500,000	600,000	700,000	800,000	900,000
(Percent)									
1	Countywide 1% Rate	1.00%	\$ 3,000	\$ 4,000	\$ 5,000	\$ 6,000	\$ 7,000	\$ 8,000	\$ 9,000
2	City of PG Debt	0.003%	\$ 9	\$ 12	\$ 15	\$ 18	\$ 21	\$ 24	\$ 27
3	<b>PGUSD 2006 ABCDE</b>	<b>0.07360%</b>	<b>\$ 221</b>	<b>\$ 294</b>	<b>\$ 368</b>	<b>\$ 442</b>	<b>\$ 515</b>	<b>\$ 589</b>	<b>\$ 662</b>
4	<b>PGUSD 2014 (Ed Tec</b>	<b>0.01796%</b>	<b>\$ 54</b>	<b>\$ 72</b>	<b>\$ 90</b>	<b>\$ 108</b>	<b>\$ 126</b>	<b>\$ 144</b>	<b>\$ 162</b>
5	MP CCD 2013	0.016%	\$ 47	\$ 63	\$ 79	\$ 95	\$ 111	\$ 126	\$ 142
(Fixed)									
6	MP Parks	\$ 23.28	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23
7	MPWMD Water	\$ 55.34	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55
8	CSA74 EMS Amb	\$ 12.00	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
<b>Total</b>			<b>\$ 3,422</b>	<b>\$ 4,532</b>	<b>\$ 5,642</b>	<b>\$ 6,753</b>	<b>\$ 7,863</b>	<b>\$ 8,974</b>	<b>\$ 10,084</b>
<b>PGUSD Items</b>			<b>\$ 275</b>	<b>\$ 366</b>	<b>\$ 458</b>	<b>\$ 549</b>	<b>\$ 641</b>	<b>\$ 732</b>	<b>\$ 824</b>
<b>PGUSD percent</b>			<b>8.0%</b>	<b>8.1%</b>	<b>8.1%</b>	<b>8.1%</b>	<b>8.2%</b>	<b>8.2%</b>	<b>8.2%</b>

<b>Bond &amp; Parcel Tax Elections:</b>			<b>Term</b>	<b>Result</b>	<b>Needed</b>	<b>Outcome</b>	<b>Title</b>	<b>Votes</b>
1	3/1995 Parcel Tax	\$35/parcel	20 years	61.50%	66.7%	no	Measure ?	
2	11/1995 Parcel Tax	\$35/parcel	20 years	62.80%	66.7%	no	Measure ?	
3	11/1999 GO Bond	\$ 12,000,000		77.50%	66.7%	yes	Measure A	
4	11/2003 Parcel Tax	\$35/parcel	5 years	72.50%	66.7%	yes	Measure A	
5	6/2006 GO Bond	\$ 42,000,000	30 years	65.60%	55.0%	yes	Measure D	
6	11/2008 Parcel Tax	\$35/parcel	5 years	76.70%	66.7%	yes	Measure X	
7	11/2011 Parcel Tax	\$60/parcel	4 years	62.40%	66.7%	no	Measure ?	
8	11/2012 Parcel Tax	\$65/parcel	5 years	66.40%	66.7%	no	Measure A	
9	11/2013 Ed Tech GO	\$ 28,700,000	25 years	52.17%	55.0%	no	Measure G	
10	11/2014 Ed Tech GO	\$ 18,000,000	18 years	59.79%	55.0%	yes	Measure A	6,724
11	3/2020 GO Bond	\$ 30,000,000	20 years	67.91%	55.0%	yes	Measure D	5,155

**Assessed Valuation of Single Family Homes 2014-15**

100,000	1,040	17%
200,000	700	11%
300,000	625	10%
400,000	610	10%
500,000	635	10%
600,000	650	10%
700,000	480	8%
800,000	380	6%
900,000	250	4%
1,000,000	195	3%
1,000,000	630	10%
	6,195	100%

## Pacific Grove Unified School District

**Measure D - Facilities Bond****SERIES A 2020-2021**

<b>Site-Project</b>	<b>Project #</b>	<b>Budget</b>	<b>Expended</b>	<b>Balance</b>	<b>Percent Complete</b>
<b>Forest Grove</b>		<b>96,250</b>			
Bells and Intercom system	2021-002-003	86,250	120,740	(34,490)	100.0%
Gutters in K-Wing		10,000		10,000	0.0%
<b>Total Forest Grove</b>		<b>96,250</b>	<b>120,740</b>	<b>(24,490)</b>	<b>125.4%</b>
<b>Robert Down</b>		<b>315,000</b>			
Exterior Painting & Dry Rot Repair	5028	135,000	-	135,000	100.0%
Roofing and Gutters	5028	150,000	257,140	(107,140)	100.0%
Playground Structures	5069	100,000	-	100,000	100.0%
VCT Flooring		80,000	-	80,000	0.0%
Robert Down Playground Structures		100,000	-	100,000	
<b>Total Robert Down</b>		<b>565,000</b>	<b>257,140</b>	<b>307,860</b>	<b>45.5%</b>
<b>Middle School</b>		<b>350,000</b>			
Exterior Painting & Dry Rot Repair		140,000	-	140,000	0.0%
PAC Stage & Production Improvements		100,000	-	100,000	0.0%
Replace Phone System	5015	50,000	397	49,603	100.0%
Woodshop Roof		60,000	-	60,000	100.0%
Woodshop Gutters		-	-	-	0.0%
<b>Total Middle School</b>		<b>350,000</b>	<b>397</b>	<b>349,603</b>	<b>0.1%</b>
<b>High School</b>		<b>1,765,000</b>			
Termite Dry Rot K&L	2021-009006	500,000	382,685	117,315	76.5%
Bells and Intercom system	2021-009-006	115,000	157,459	(42,459)	136.9%
Culinary (Foods) classroom	2021-010-006	100,000	18,511	81,489	18.5%
Stadium Track Replacement	2021-005-006	300,000	283,326	16,674	94.4%
Stadium Field Replacement	2021-006-006	550,000	803,373	(253,373)	146.1%
Pool Heater Replacement		100,000	256	99,744	0.3%
Replace Phone System		100,000	12,304	87,696	12.3%
Walkway Repairs		-	-	-	0.0%
Locker Replacement		-	-	-	0.0%
<b>Total High School</b>		<b>1,765,000</b>	<b>#####</b>	<b>107,086</b>	<b>93.9%</b>
<b>Adult School</b>		<b>95,000</b>			
Replace Phone System		20,000	-	20,000	0.0%
Sewer Line Repair		75,000	-	75,000	16.5%
<b>Total Adult School</b>		<b>95,000</b>	<b>-</b>	<b>95,000</b>	<b>0.0%</b>

## Measure D - Facilities Bond

SERIES A 2021-2022					
Site-Project	Project #	Budget	Expended	Balance	Percent Complete
<b>Community High School (David Ave School)</b>		<b>1,113,000</b>			
Driveway Improvements		110,000	-	110,000	0.0%
Playground Structures		150,000	-	150,000	0.0%
Replace Phone System		5,000	-	5,000	0.0%
Roofing & Gutters		530,000	-	530,000	0.0%
Sewer Line Replacement		230,000	14,549	215,451	6.3%
<b>Total Community High School</b>		<b>1,025,000</b>	<b>14,549</b>	<b>1,010,451</b>	<b>1.4%</b>
<b>District Office/Maintenance Facility</b>		<b>355,000</b>			
Maintenance Facility Upgrade		50,000	47,545	2,455	95.1%
Exterior Painting		46,000	-	-	0.0%
<b>Total District Office/Maintenance</b>		<b>96,000</b>	<b>47,545</b>	<b>2,455</b>	<b>49.5%</b>
<b>District Wide</b>		<b>1,895,480</b>			
General Administration Costs		100,000	67,928	32,072	67.9%
Technology Infrastructure and Wiring		50,000	31,637	18,363	63.3%
All sites HVAC Covid Modifications		800,000	130,540	669,460	16.3%
Bond Fees (Issuance of Underwriter)		220,000	199,761	20,239	90.8%
In-House Maintenance Projects		75,000	15,834	59,166	21.1%
Re-Key & Replace Hardware		500,480	-	500,480	0.0%
Emergency Repair Contingency		150,000	-	150,000	0.0%
Transfer of Debt Service Fund - assessments for Debt		-	-	-	0.0%
<b>Total District Wide</b>		<b>1,895,480</b>	<b>445,700</b>	<b>1,449,780</b>	<b>23.5%</b>
<b>Total All Measure D Projects - SERIES A 2020-2021</b>		<b>5,887,730</b>	<b>#####</b>	<b>3,297,745</b>	<b>43.2%</b>
<b>Summary:</b>		<b>Funding</b>	<b>Expended</b>	<b>Unbudgeted</b>	
<b>Measure D Funding</b>		<b>6,523,000</b>	<b>#####</b>	<b>3,979,015</b>	<b>39.0%</b>

74

Updated 03-07-2024

## Measure D - Facilities Bond

SERIES B 2022-2023					
Site-Project	Project #	Budget	Expended	Balance	Percent Complete
<b>Forest Grove</b>		<b>338,950</b>			
Exterior Painting and Roof- Bldgs A, G, K		1,000,000	#####	-	100.0%
Playground Slurry and Stripe		112,700	-	-	0.0%
Drive Entry Slurry and Stripe		5,000	5,665	-	100.0%
Playground Structures		25,000	-	-	0.0%
<b>Total Forest Grove</b>		<b>1,481,650</b>	<b>#####</b>	<b>-</b>	<b>74.4%</b>
<b>Robert Down</b>		<b>523,450</b>			
HVAC		281,750	-	281,750	0.0%
Intercom and Bell System		75,000	133,877	(58,877)	100.0%
Slurry and Stripe		66,700	-	66,700	0.0%
Outterorium Improvements		100,000	-	100,000	0.0%
<b>Total Robert Down</b>		<b>523,450</b>	<b>133,877</b>	<b>389,573</b>	<b>25.6%</b>
<b>Middle School</b>		<b>300,000</b>			
Flooring		300,000	-	-	0.0%
Intercom and Bell System		75,000	127,728	(52,728)	100.0%

<b>Total Middle School</b>	<b>300,000</b>	-	-	<b>0.0%</b>
<b>High School</b>	<b>3,962,000</b>			
Exterior Painting and Roof- Bldgs A, B, C, D, M	1,000,000	#####	-	100.0%
Music Room Flooring	10,000	8,511	-	100.0%
JV & Varsity Backstop & Bleachers	172,500	-	172,500	0.0%
O-Wing Portables	1,625,000	-	1,625,000	0.0%
Roofing & Gutters	1,750,000	-	1,750,000	0.0%
Electrical Room Ground Water Sealing	75,000	-	75,000	0.0%
Library Basement Ground Water Sealing	75,000	-	75,000	0.0%
<b>Total High School</b>	<b>4,707,500</b>	<b>#####</b>	<b>3,697,500</b>	<b>34.1%</b>
<b>David Ave School</b>	<b>56,350</b>	-	-	<b>0.0%</b>
Playground, Slurry and Stripe	56,350	-	-	0.0%
<b>Total David Ave School</b>	<b>56,350</b>	-	-	<b>0.0%</b>
<b>Community High School</b>				
<b>Total Community High School</b>	-	#####	-	
<b>District Office/Maintenance Facility</b>	<b>46,000</b>			
Exterior Painting	46,000			0.0%
<b>Total District Office/Maintenance</b>	<b>46,000</b>	-	-	<b>0.0%</b>
<b>District Wide</b>	<b>4,242,182</b>			
General Administration Costs	100,000	-	100,000	
Transfer of Debt Service Fund - assessments for Debt Service were deposited with the proceeds by Monterey County		-	-	
<b>Total District Wide</b>	<b>4,342,182</b>	-	<b>100,000</b>	<b>0.0%</b>
Technology infrastructure and wiring		-	-	
All sites HVAC Covid Modifications		-	-	
Issuance of underwriter		-	-	
Transfer of Debt Service Fund - assessments for Debt Service were deposited with the proceeds by Monterey County		-	-	
<b>Total District Wide</b>	<b>4,342,182</b>	-	<b>100,000</b>	<b>0.0%</b>
<b>Total All Measure D Projects - SERIES B 2022-2023</b>	<b>11,411,132</b>	<b>#####</b>	<b>4,187,073</b>	<b>24.9%</b>



## Pacific Grove Unified School District

**Measure A - Ed Tech Bond - Series A and B**

<b>Series A</b>		<b>2014-15</b>	<b>2015-16</b>	<b>2021-22</b>	<b>2022-23</b>	<b>Total</b>
<b>Beginning Fund Balance</b>		<b>2,328,234</b>	<b>1,424,194</b>			<b>2,328,234</b>
<b>Measure A Expenditures:</b>						
1 SRI & SMI Curriculum	Scholastic	21,887				21,887
2 Projectors	Compview	4,038	7,897			11,934
3 Tech supplies	Grainger	559				559
4 Headsets for SBAC	Insight	19,944	8,636			28,579
5 Microsoft Licenses	SHI	41,872	37,786			79,658
6 Network Ports	Cxtec	558	2,343			2,901
7 Fingerprint Scanner	Biometrics	5,585				5,585
8 Replacement CPU	Dell	1,516	5,687			7,203
9 Chromebooks	HP-SHI	463,056	201,178			664,234
10 Chromebook Cabinets	Datum & MCOE	50,839	31,594			82,434
11 Wifi Transmitters & Antenna	Carousel	42,347	18,826			61,173
12 Chromebook security carts	Portola	8,752				8,752
13 Computer replacements	Dell	34,922	112,335			147,257
14 Student Union Equipment	Trinity	5,283				5,283
15 License for Certify	Certica	3,055	4,064			7,119
16 School Messenger	Reliance	8,770				8,770
17 Ed Tech Survey	DS&C	20,000				20,000
18 School Dude Software	School Dude	9,424				9,424
19 Ed Tech Financial Advisor	DS&C	146,514	1,156			147,669
20 Security Camera Project	Trinity	15,120	245,821			260,941
21 Software	YoYo		1,200			1,200
22 Servers	Firefly		22,453			22,453
23 Read 180	Scholastic & Houghton Mifflin		33,441			33,441
24 Memory Upgrade	Lifetime Memory Products		610			610
25 Software	Pixologic & Teachers Curriculum		33,271			33,271
26 Graphing Calculators	Bach		28,481			28,481
27 Robotics	Lego		7,401			7,401
28 MS Math	Think Through Learning		23,490			23,490
29 Curriculum Licenses & Train	Curriculum Associates		30,544			30,544
30 Math 180	Houghton-Mifflin		121,796			121,796
31 Apple iMacs	Apple		120,627			120,627
32 EL software	Brain Pop & Burlington		8,570			8,570
33 MS Big Ideas Math	Houghton-Mifflin		3,500			3,500
34 Apple Apps	Apple		2,000			2,000
35 HS Foreign Language	Vista		4,201			4,201
36 HS Media Tech	Adafruit		660			660
37 Audio Devices	Hearing & Communication		5,234			5,234
38 RD Bluetooth Speakers	Costco		424			424
39 Read Naturally	Read Naturally		3,998			3,998
40 Starfall Software	Starfall		810			810
41 Launch Pad Licenses	Class Link		13,736			13,736
42 Math site licenses	McGraw Hill		900			900
43 Learning A-Z licenses	Learning A-Z		4,437			4,437
44 Turnitin licenses	Turnitin		6,153			6,153
45 Wireless Boards	Trinity		7,360			7,360
46 Equipment	Amazon		2,620			2,620
47 Equipment	Kano Computing Limited		2,476			2,476

<b>Series A</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Total</b>
48 Equipment Mio Global		9,701	<b>9,701</b>
49 Reading Counts! Houghton-Mifflin		641	<b>641</b>
50 Equipment for CHS and / B&H Photo Video		2,377	<b>2,377</b>
51 Equipment for CHS Davis Instruments		1,794	<b>1,794</b>
52 Equipment for Adult Ed School Outfitters		618	<b>618</b>
53 Equipment for Middle Scf Vemier		304	<b>304</b>
54 Printers and Misc Equipr Office Depot / Staples		5,798	<b>5,798</b>
55 Type to Learn Sunburst Digital		2,200	<b>2,200</b>
56 Software Licenses Hula Networks		12,597	<b>12,597</b>
57 Biodex machine Biodex Medical Systems		6,564	<b>6,564</b>
58 Software Safari Montage		2,770	<b>2,770</b>
59 Software Learning Ally		4,200	<b>4,200</b>
60 Telephone System Fores Mavericks/Trinity		24,756	<b>24,756</b>
61 Telephone System Distric Mavericks		14,750	<b>14,750</b>
62 FG - Renaissance Learni Renaissance Learning		5,824	<b>5,824</b>
63 ISP Services & Registrati School Mint		24,930	<b>24,930</b>
64 iMacs for Middle School Apple		5,968	<b>5,968</b>
65 Document Camera for Mi Touchboards		1,462	<b>1,462</b>
66 Computers for CHS Apple		2,270	<b>2,270</b>
67 Redmike for FG Lightspeed Tech		5,171	<b>5,171</b>
68 MS Microscopes w/camer Amazon		3,003	<b>3,003</b>
69 Equipment for Adult Sch Apple		9,315	<b>9,315</b>
70 Apple iPads for Curriculu Apple		1,155	<b>1,155</b>
71 LED TVs for MS Amazon		1,791	<b>1,791</b>
72 Equipment for FG Amazon		1,583	<b>1,583</b>
73 Equipment for CHS Amazon		1,369	<b>1,369</b>
74 Equipment for RD Office Depot		851	<b>851</b>
75 Equipment for MS Academic Superstore		1,146	<b>1,146</b>
76 Equipment for CHS Maker Bot		3,001	<b>3,001</b>
77 Equipment		98,573	<b>98,573</b>
<b>Total Expended</b>	<b>904,040</b>	<b>1,424,193</b>	<b>2,328,234</b>
<b>Ending Fund Balance</b>	<b>1,424,194</b>	<b>0</b>	<b>0</b>

On November 4, 2014, the voters within the Pacific Grove Unified School District approved an \$18 million GO Bond, charging \$17.96 per \$100,000 of Assessed Valuation over 18 years. Measure A passed with 59.79% of the vote.

The bond measure will improve technology by:

- Increasing student access to computers, upgrading educational software in every classroom, implementing a multiyear District-wide educational technology plan, improving classroom and campus security systems, and installing student performance assessment software for statewide testing/learning requirements.

## Pacific Grove Unified School District

**Measure A - Ed Tech Bond - Series C**

<b>Series B</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Total</b>	
<b>Allocation</b>	<b>2,000,000</b>	<b>100,450</b>	<b>399,550</b>	<b>600,000</b>	<b>650,000</b>	<b>2,050,000</b>
<b>Expenditures:</b>						
1 Chromebooks	33,825	49,717	23,567	77,280	235,888	
2 iPads	4,500	37,311	24,761		66,572	
3 Document Cameras - Audit Visual	4,560				4,560	
4 LCD Projectors - Audio Visual	2,500	13,480			15,980	
5 Projector Screens - Audio Visual	200	304			504	
6 Laptop Computers (for staff)	5,415	11,070			16,485	
7 Desktop Computers	1,966	2,512	92,425	6,801	103,703	
8 AP Wifi Routers	4,410				4,410	
9 Laptop Computers	19,096		15,946	10,152	70,509	
10 Printers & scanners	1,200	2,349	906	662	5,117	
11 Physics (online software)/software	19,478		69,977		141,125	
12 Security Camera Licenses	3,300				3,300	
13 Cameras		45,446			45,446	
14 Online class/Curriculum software		82,974	56,727	43,855	199,403	
15 Illuminate		27,390			27,390	
16 Subscription		13,220			13,220	
17 Network Infrastructure		3,479	25,693	446,840	476,012	
18 Calculators / Accessories		3,244			3,244	
19 Monitor		289		3,779	4,068	
20 Food Service Software		29,243			29,243	
21 Cloud/Caspar software		8,831			8,831	
22 Schoo to Parents Software		2,923			4,423	
23 Surface pro computers		11,779			11,779	
24 Microsoft computers		3,694			3,694	
25 Financial Adv / Bond Audits		5,473		6,000	11,473	
26 Informed K-12		8,100			8,100	
27 Chromebooks repairs		6,616		8,805	16,224	
28 Network		13,500			13,500	
29 Tablets			5,247		5,247	
30 Flat Panel Interactive Displays			41,884	38,902	80,786	
31 Tech Infrastructure svcs/Maint.			91,261	46,429	359,496	
32 Data management software			44,346	120,220	283,640	
33 Audio/visual hardware			34,425	9,552	43,977	
34 Accessories			17,112	12,950	30,062	
35 Lab Devices			37,402	4,733	42,135	
36					-	
37					-	
<b>Total Expended</b>	<b>100,450</b>	<b>382,944</b>	<b>581,678</b>	<b>836,960</b>	<b>2,389,547</b>	
<b>Ending Balance</b>	<b>-</b>	<b>16,606</b>	<b>18,322</b>	<b>(186,960)</b>	<b>(339,547)</b>	

On November 4, 2014, the voters within the Pacific Grove Unified School District approved an \$18 million GO Bond, charging \$17.96 per \$100,000 of Assessed Valuation over 18 years. Measure A passed with 59.79% of the vote.

The bond measure will improve technology by:

- Increasing student access to computers, upgrading educational software in every classroom, implementing a multiyear District-wide educational technology plan, improving classroom and campus security systems, and installing student performance assessment software for statewide testing/learning requirements.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Jul		933,840	579,403	140,075	285,611	285,612	278,926	325,000	325,000	350,000
Aug										
Sep										
Oct										
Nov	Series A (issued \$2.37M)		Series B (issued \$2M)							
Dec										
Jan	904,040	596,557	174,775	242,869	296,066	296,066	371,074	325,000	325,000	400,000
Feb										
Mar										
Apr									Series D	
May							Series C (issued \$2M)			
Jun										
	904,040	#####	754,177	382,944	581,677	581,678	650,000	650,000	650,000	750,000

Series A            \$2,370,000  
 Net Proceeds    \$2,328,234  
 Cost of Issuance \$ 41,766

Series B            \$2,103,000  
 Net Proceeds    \$1,998,574  
 Cost of Issuance \$ 104,426  
 Balance as of 6/30/18 \$1,504,309

Series C            \$2,108,000  
 Net Proceeds    \$1,998,574  
 Cost of Issuance \$ 109,426

## Pacific Grove Unified School District

**Bonded Debt**

<b>General Obligation Bonds Election - Series</b>		<b>Issuance Amount</b>	<b>Maturity Date</b>	<b>Balance June 30, 2020</b>	<b>Notes</b>
<b>1</b>	<b>2005 Election - refunding</b> On December 16, 2005, the District issued \$3,065,000 of 2005 GO Bonds to refund a portion of the 1999 Series A	<b>3,065,000</b>	<b>2015</b>	-	<b>Matured</b>
<b>2</b>	<b>2006 Election - Measure D - Series A</b> On March 21, 2007, the District issued \$6,000,000 of a \$42 million General Obligation Bond approved by voters on June 6, 2006 by more than 55%. The bonds were issued to repair and renovate schools, and to build new classrooms and educational facilities in the District.	<b>6,000,000</b>	<b>2036</b>	-	<b>Refunded</b>
<b>3</b>	<b>2007 Election - refunding</b> On March 27, 2007, the District issued \$3,035,000 of 2007 GO Bonds to refund a portion of the 1999 Series B	<b>3,035,000</b>	<b>2015</b>	-	<b>Matured</b>
<b>4</b>	<b>2006 Election - Measure D - Series B</b> On March 11, 2008, the District issued \$9,720,000 of a \$42 million General Obligation Bond approved by voters on June 6, 2006 by more than 55%. The bonds were issued to repair and renovate schools, and to build new classrooms and educational facilities in the District.	<b>9,720,000</b>	<b>2037</b>	-	<b>Refunded</b>
<b>5</b>	<b>2006 Election - Series C</b> On April 8, 2009, the District issued \$9,500,000 of a \$42 million General Obligation Bond approved by voters on June 6, 2006 by more than 55%. The bonds were issued to repair and renovate schools, and to build new classrooms and educational facilities in the District.	<b>9,500,000</b>	<b>2019</b>	<b>230,000</b>	<b>Measure D</b>
<b>6</b>	<b>2006 Election - Series D</b> On February 9, 2010, the District issued \$9,000,000 of a \$42 million General Obligation Bond approved by voters on June 6, 2006 by more than 55%. The bonds were issued to repair and renovate schools, and to build new classrooms and educational facilities in the District.	<b>9,000,000</b>	<b>2020</b>	<b>430,000</b>	<b>Measure D</b>
<b>7</b>	<b>2006 Election - Series E (final)</b> On July 12, 2011, the District issued \$7,780,000 of a \$42 million General Obligation Bond approved by voters on June 6, 2006 by more than 55%. The bonds were issued to repair and renovate schools, and to build new classrooms and educational facilities in the District. This is a Qualified School Construction Bond and interest payments are to be paid for by Federal interest subsidies.	<b>7,780,000</b>	<b>2026</b>	<b>6,207,000</b>	<b>Measure D</b>
<b>8</b>	<b>2011 Refunding</b> On December 6, 2011, the District issued \$4,690,000 of 2011 General Obligation Refunding Bonds to refund all of the outstanding principal of the District's General Obligation Bonds from the 1999 Election, Series B, C and D.	<b>4,690,000</b>	<b>2021</b>	<b>550,000</b>	<b>Refunding</b>
<b>9</b>	<b>2014 Election - Ed Tech Bond Series A</b> On February 15, 2015, the District issued \$2,370,000 of 2014 Election, Series A General Obligation Ed Tech Bonds (Bank Qualified). The Bonds represent a portion of the \$18,000,000 of General Obligation Bonds approved by more than 55% of the voters on November 4, 2014. The Bonds were issued to increase student access to computers, maintain and upgrade educational software, and keep pace with 21st century technological innovations.	<b>2,370,000</b>	<b>2018</b>	-	<b>Matured</b>
<b>10</b>	<b>2015 Election - refunding</b> On June 30, 2015, the District issued \$4,925,000 and \$3,380,000 of Series A and Series B General Obligation Refunding Bonds. The Series A Refunding Bonds were issued to refund a portion of the 2005 and 2007 Refunding Bonds. The Series B Refunding Bonds were issued to refund a portion of the 2006 Series A Refunding Bonds.	<b>4,925,000</b>	<b>2030</b>	<b>3,950,000</b>	<b>Refunding</b>
<b>11</b>	<b>2015 Refunding - Series B</b> On June 30, 2015, the District issued \$4,925,000 and \$3,380,000 of Series A and Series B General Obligation Refunding Bonds. The Series A Refunding Bonds were issued to refund a portion of the 2005 and 2007 Refunding Bonds. The Series B Refunding Bonds were issued to refund a portion of the 2006 Series A Refunding Bonds.	<b>3,380,000</b>	<b>2031</b>	<b>2,815,000</b>	<b>Refunding</b>
<b>12</b>	<b>2016 Refunding</b> On August 4, 2016, the District issued \$16,125,000 of the 2016 General Obligation Bonds. This refunded a portion of the 2006 Election, Series A, B, and C GO Bonds.	<b>16,125,000</b>	<b>2039</b>	<b>15,760,000</b>	<b>Refunding</b>
<b>13</b>	<b>2017 Refunding</b> On December 28, 2017, the District issued \$10,130,000 of the 2017 General Obligation Refunding Bonds. This refunded a portion of the 2006 Election, Series D GO Bonds.	<b>10,130,000</b>	<b>2037</b>	<b>9,910,000</b>	<b>Refunding</b>

## Bonded Debt

General Obligation Bonds Election - Series	Issuance Amount	Maturity Date	Balance June 30, 2019	Notes
<b>14 2014 Election - Ed Tech Bond Series B</b>	<b>2,103,000</b>	<b>2021</b>	<b>1,654,000</b>	<b>Ed Tech</b>
On December 15, 2016, the District issued \$2,103,000 of 2014 Election, Series B General Obligation Ed Tech Bonds. The Bonds represent a portion of the \$18,000,000 of General Obligation Bonds approved by more than 55% of the voters on November 4, 2014. The Bonds were issued to increase student access to computers, maintain and upgrade educational software, and keep pace with 21st century technological innovations.				
<b>15 2014 Election - Ed Tech Bond Series C</b>	<b>2,108,000</b>	<b>August 1, 2022</b>	<b>2,108,000</b>	<b>Ed Tech</b>
On April 16, 2020, the District issued \$2,108,000 of 2014 Election, Series C General Obligation Ed Tech Bonds. The Bonds represent a portion of the \$18,000,000 of General Obligation Bonds approved by more than 55% of the voters on November 4, 2014. The Bonds were issued to increase student access to computers, maintain and upgrade educational software, and keep pace with 21st century technological innovations.				
<b>16 2020 Election - Measure D Series A</b>	<b>6,388,830</b>	<b>August 1, 2032</b>		
On April 27, 2021, the District issued \$6,388,830 of 2020 Election, Series A General Obligation Facilities Bonds. The Bonds represent a portion of the \$30,000,000 of General Obligation Bonds approved by more than 55% of the voters on March 3, 2020. The Bonds were issued to repair and replace High School field & track, K & W wing at the High School, culinary classroom, HS intercom & bell system, Forest Grove intercom & bell system; purchased maintenance trucks/vans.				
<b>17 2014 Election - Ed Tech Bond Series D</b>	<b>2,126,000</b>	<b>August 1, 2024</b>	<b>2,108,000</b>	<b>Ed Tech</b>
On April 28, 2022, the District issued \$2,126,000 of 2014 Election, Series D General Obligation Ed Tech Bonds. The Bonds represent a portion of the \$18,000,000 of General Obligation Bonds approved by more than 55% of the voters on November 4, 2014. The Bonds were issued to increase student access to computers, maintain and upgrade educational software, and keep pace with 21st century technological innovations.				
<b>18 Premium</b>			<b>971,764</b>	
<b>Total General Obligation Bonds</b>	<b>102,445,830</b>		<b>46,693,764</b>	

## Pacific Grove Unified School District

## Copiers

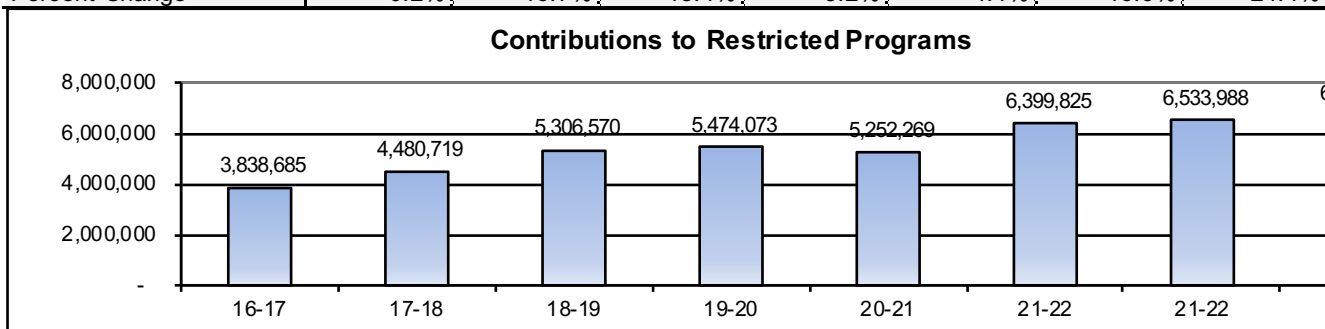
Location	Model	Term	Lease	Maintenance Agreement		
				Cost/Month	Limit	Overage
Forest Grove	1 MX-M6570	7/1/19-6/30/22	\$ 245.74 12 <b>\$ 2,948.88</b>	\$ 243.60 12 <b>\$ 2,923.20</b>	45,804	0.005
Robert Down	1 MX-M6570	7/1/19-6/30/22	\$ 245.74 12 <b>\$ 2,948.88</b>	\$ 243.60 12 <b>\$ 2,923.20</b>	45,804	0.005
Middle School	1 MX-M6570	7/1/19-6/30/22	\$ 245.74 12 <b>\$ 2,948.88</b>	\$ 243.60 12 <b>\$ 2,923.20</b>	45,804	0.005
High School	1 MX-M7570	7/1/19-6/30/22	\$ 245.74 12 <b>\$ 2,948.88</b>	\$ 243.60 12 <b>\$ 2,923.20</b>	45,804	0.005
Adult School	1 MX-M6570	7/1/19-6/30/22	\$ 245.74 12 <b>\$ 2,948.88</b>	\$ 243.60 12 <b>\$ 2,923.20</b>	45,804	0.005
District Office	1 MX-M6570	7/1/19-6/30/22	\$ 245.74 12 <b>\$ 2,948.88</b>	\$ 243.60 12 <b>\$ 2,923.20</b>	45,804	0.005
District Office	1 MX-M6570	7/1/19-6/30/22	\$ 245.74 12 <b>\$ 2,948.88</b>	\$ 243.60 12 <b>\$ 2,923.20</b>	45,804	0.005
<b>Total</b>	<b>7</b>		<b>\$ 1,720.18</b> per month 12	<b>\$ 1,705.20</b> per month 12		
<b>Total 2020-21</b>			<b>\$ 20,642.16</b> per year	<b>\$ 20,462.40</b> per year		
<b>Total 2019-20</b>			<b>\$ 22,937.59</b>	<b>\$ 14,400.14</b>		

Current leases expire June 30, 2022

Pacific Grove Unified School District

### Contributions to Restricted Programs

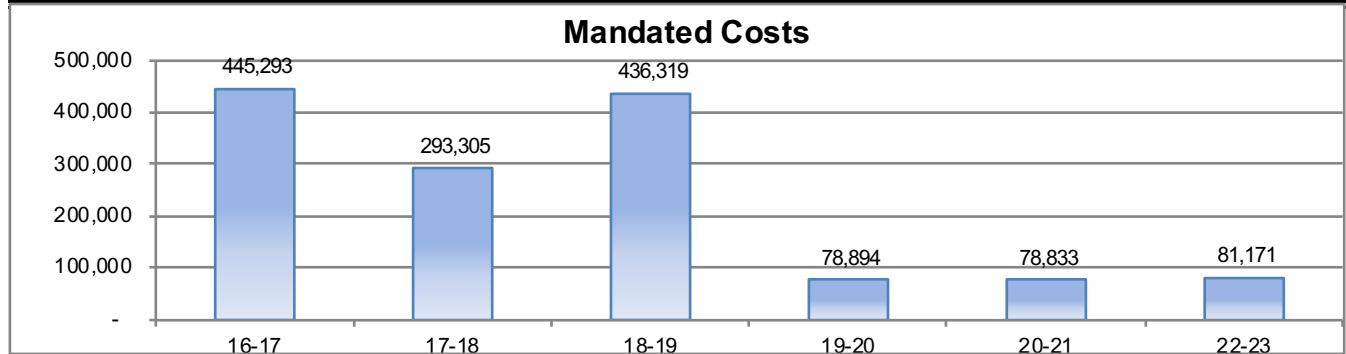
Program		2016-17 actual	2017-18 actual	2018-19 actual	2019-20 actual	2020-21 actual	2021-22 actual	2022-23 actual
Title I	3010	-	-	49,051	24,038		-	-
CARES Act	3220				33,634			
Title II	4035	38,010	64,400	72,678	77,980	64,106	70,081	-
Title III	4203							
ESSA Title IV	4127				1,302	5,322		
Federal Special Ed	3310	91,488	138,565	165,331	177,748	141,776	124,650	-
State Special Ed	6500	2,939,840	3,425,293	4,075,006	4,126,891	4,005,189	5,124,529	5,212,809
Maintenance & Ops	8150	769,348	852,460	944,504	1,032,479	1,035,876	1,080,565	1,321,179
<b>Total Restricted Contrib</b>		<b>3,838,685</b>	<b>4,480,719</b>	<b>5,306,570</b>	<b>5,474,073</b>	<b>5,252,269</b>	<b>6,399,825</b>	<b>6,533,988</b>
<i>Beginning in 2013-14, the programs listed below were included in the LCFF and are no longer considered restricted:</i>								
9th Grade CSR	1030							
GATE	1300							
K-3 CSR	1030							
School Safety	4969							
Economic Impact Aic	4200							
HTS Transportation	7900							
ROP	8410							
<b>Total Unrest Contributions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>		<b>3,838,685</b>	<b>4,480,719</b>	<b>5,306,570</b>	<b>5,474,073</b>	<b>5,252,269</b>	<b>6,399,825</b>	<b>6,533,988</b>
Change		(6,489)	642,034	825,851	167,503	(221,804)	925,752	1,281,719
Percent Change		-0.2%	16.7%	18.4%	3.2%	-4.1%	16.9%	24.4%





# Mandated Cost Claims

	16-17	17-18	18-19	19-20	20-21	21-22	22-23	Total Claims
Block Grant			436,319	78,894	78,833	81,171	81,171	827,702
One time Funds	445,293	293,305						1,771,840
Academic Perf Index								3,819
AIDS Prevention								383
Annual Parent Notification								9,637
Behavioral Intervention								255,427
Caregiver Affidavits								2,114
Child Abuse and Neglect								211
Collective Bargaining								186,732
Comp School Safety Plans								15,933
Suspension, Expulsions, Appeals								1,485
Financial Compliance Audits								618
Grad Requirements I								660,394
Grad Requirements II								107,689
Grad Requirements III								1,095,254
Habitual Truant								9,443
High School Exit Exam								52,206
Immunization Records								12,093
Immunization Records								10,518
Interdistrict Attendance								169
Juvenile Court Notices II								51
Law Enforcement Notifications								246
Mandate Reimb Process								72,328
Notification of Truancy								13,132
Notification to Teachers								16,657
Open Meetings Act								30,967
Physical Performance Tests								3,379
Pupil Health Screenings								1,131
Pupil Promotion-Retention								9,959
Pupil Suspensions/Expulsions II								869
Pupil Suspensions/Expulsions II								153
SARC								10,932
School Dist Fiscal Accountability								21,291
Standardized Testing								8,124
The Stull Act (Evaluations)								148,854
Williams Act Implementation								120
<b>Total Claims</b>	<b>445,293</b>	<b>293,305</b>	<b>436,319</b>	<b>78,894</b>	<b>78,833</b>	<b>81,171</b>	<b>81,171</b>	<b>5,361,860</b>



## Pacific Grove Unified School District

## Bell Schedules

Forest Grove	Regular						Thursday	Minimum Day
	TK	Kinder	1st-3rd		4th-5th		1st-5th	all students
<b>Instruction</b>	8:45-12:45 E	8:45-10:40	8:45	10:30	8:45	10:15	8:45	8:45 9:55
Recess		10:40-10:55	10:30	10:40	10:15	10:25		9:55 10:05
<b>Instruction</b>	10:00-2:00 L	10:55-12:10	10:40	12:10	10:25	12:10		10:05 12:10
Lunch/Recess		12:10-12:55	12:10	12:55	12:10	12:55		
<b>Instruction</b>		12:55-2:00	12:55	1:55	12:55	1:55	2:00	
Recess			1:55	2:05	1:55	2:05		
<b>Instruction</b>			2:05	3:10	2:05	3:10		

E=Early Bird L= Late Bird

Robert Down	Regular				Thursday		Minimum Day
	Kinder		1st-5th				all students
<b>Instruction</b>	8:45	9:35	8:45	9:55			8:45 9:55
Recess	9:35	9:50	9:55	10:05			9:55 10:05
<b>Instruction</b>	9:50	12:05	10:05	12:05			10:05 12:10
Lunch/Recess	12:05	12:50	12:05	12:50			
<b>Instruction</b>	12:50	2:10	12:50	1:55			12:50 1:55
Recess			1:55	2:05			
<b>Instruction</b>			2:05	3:10			

Middle School	Regular		Thursday		Minimum Day		Assembly	
<b>Period 1</b>	7:45	8:30	7:45	8:30	7:45	8:30	7:45	8:30
<b>Period 2</b>	8:34	9:28	8:34	9:18	8:34	9:08	8:34	9:18
<b>Period 3</b>	9:32	10:22	9:22	10:02	9:12	9:42	9:22	10:02
Break	10:22	10:35	10:02	10:15			10:02	10:15
<b>Period 4</b>	10:39	11:29	10:19	10:59	9:46	10:16	10:19	10:59
Break					10:16	10:29		
<b>Period 5</b>	11:33	12:23	11:03	11:43	10:33	11:03	11:03	11:43
Lunch	12:27	1:12	11:47	12:32			11:47	12:32
<b>Period 6</b>	1:16	2:06	12:36	1:16	11:07	11:37	12:36	1:16
<b>Period 7</b>	2:10	3:00	1:20	2:00	11:41	12:11	1:20	2:00
Assembly							2:00	3:00

High School	A Day Collab Monday		B Day Tue & Thu		C Day Wed & Fri		D Day Non-Collab		Late Start Collab	
<b>Period 1/Collab</b>	7:20	8:22	7:20	8:22	7:20	8:22	7:20	8:22	8:00	10:45
<b>Period 2</b>	8:27	9:15	8:27	10:08			8:27	9:15	10:50	11:50
<b>Period 3</b>	9:20	10:08			8:27	10:08	9:20	10:08		
Break	10:08	10:23	10:08	10:23	10:08	10:23	10:08	10:23	9:25	9:40
<b>Period 4</b>	10:28	11:21	10:28	12:14			10:28	11:21	12:40	1:40
<b>Period 5</b>	11:26	12:14			10:28	12:14	11:26	12:14		
Lunch	12:14	12:59	12:14	12:59	12:14	12:59	12:14	12:59	11:50	12:35
<b>Period 6</b>	1:04	1:52	1:04	2:45			1:04	1:52	1:45	2:45
<b>Period 7</b>	1:57	2:45			1:04	2:45	1:57	2:45		

## Pacific Grove Unified School District

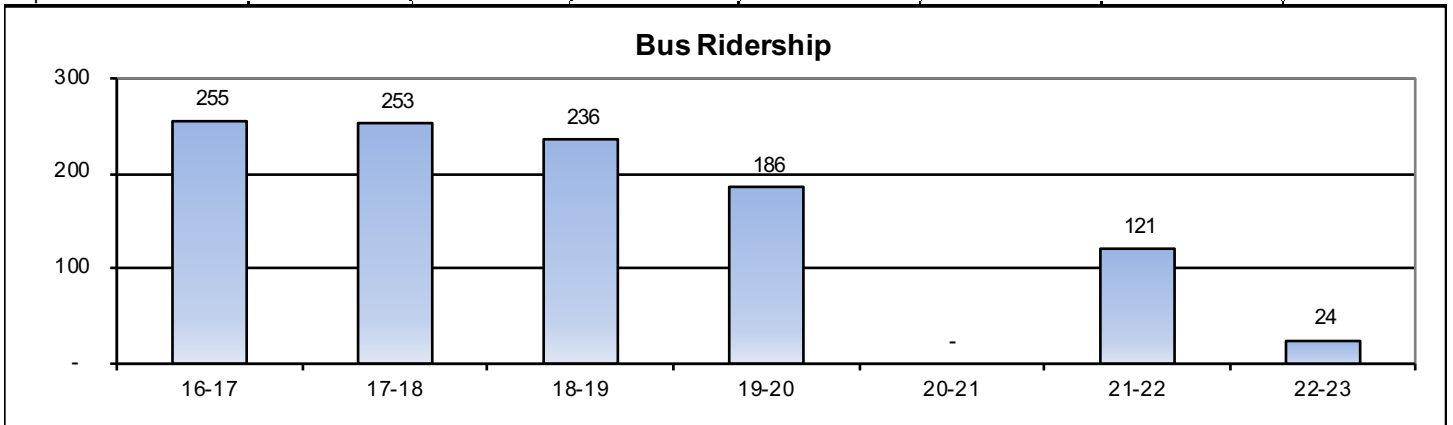
**Instructional Minutes**

<b>Grade Level</b>	<b>Days</b>	<b>2014-15</b> audited	<b>2015-16</b> audited	<b>2016-17</b> audited	<b>2017-18</b> audited	<b>2018-19</b> audited	<b>2019-20</b> audited	<b>2020-21</b> audited	<b>2021-22</b> audited
Kindergarten	180	52,755	48,880	48,880	47,885	47,885	48,405	48,405	48,405
Grade 1	180	53,825	54,760	54,760	54,015	54,015	54,635	54,635	54,635
Grade 2	180	53,825	54,760	54,760	54,015	54,015	54,635	54,635	54,635
Grade 3	180	53,825	54,760	54,760	54,015	54,015	54,635	54,635	54,635
Grade 4	180	53,825	54,760	54,760	54,015	54,015	54,635	54,635	54,635
Grade 5	180	53,825	54,760	54,760	54,015	54,015	54,635	54,635	54,635
Grade 6	180	55,580	65,204	65,204	63,940	63,940	64,310	64,310	64,310
Grade 7	180	55,580	65,204	65,204	63,940	63,940	64,310	64,310	64,310
Grade 8	180	55,580	65,204	65,204	63,940	63,940	64,310	64,310	64,310
Grade 9	180	66,315	68,524	68,524	69,035	69,035	68,364	68,364	68,364
Grade 10	180	66,315	68,524	68,524	69,035	69,035	68,364	68,364	68,364
Grade 11	180	66,315	68,524	68,524	69,035	69,035	68,364	68,364	68,364
Grade 12	180	66,315	68,524	68,524	69,035	69,035	68,364	68,364	68,364
<b>Total</b>		<b>753,880</b>	<b>792,388</b>	<b>792,388</b>	<b>785,920</b>	<b>785,920</b>	<b>787,966</b>	<b>787,966</b>	<b>787,966</b>

Note: All school districts (including Basic Aid districts) must maintain their instructional minutes above the 1986-87 required level.

# Bus Ridership

	16-17 actual	17-18 actual	18-19 actual	19-20 actual	20-21 actual	21-22 actual	22-23 actual
<b>Forest Grove</b>							
Del Monte Park	6	52	57	51	<b>Covid 19</b>	27	10
Pebble Beach	73	37	25	17		10	-
Beach Track	18	4	7	13		5	1
<b>Total Forest Grove</b>	<b>97</b>	<b>93</b>	<b>89</b>	<b>81</b>	<b>-</b>	<b>42</b>	<b>11</b>
<b>Robert Down</b>							
Del Monte Park	1	2	2	1		1	1
Pebble Beach	3	1	3	3		1	-
Beach Track	41	51	47	28		24	3
<b>Total Robert Down</b>	<b>45</b>	<b>54</b>	<b>52</b>	<b>32</b>	<b>-</b>	<b>26</b>	<b>4</b>
<b>Middle School</b>							
Del Monte Park	37	22	19	17		15	6
Pebble Beach	13	24	21	12		4	-
Beach Track	27	33	32	17		9	2
<b>Total Middle School</b>	<b>77</b>	<b>79</b>	<b>72</b>	<b>46</b>	<b>-</b>	<b>28</b>	<b>8</b>
<b>High School</b>							
Del Monte Park	9	2	2	6		1	-
Pebble Beach	5	8	9	10		10	-
Beach Track	22	17	12	11		14	-
<b>Total High School</b>	<b>36</b>	<b>27</b>	<b>23</b>	<b>27</b>	<b>-</b>	<b>25</b>	<b>-</b>
<b>Total Ridership</b>							
Del Monte Park	<b>53</b>	<b>78</b>	<b>80</b>	<b>75</b>		<b>44</b>	<b>17</b>
Pebble Beach	<b>94</b>	<b>70</b>	<b>58</b>	<b>42</b>		<b>25</b>	<b>-</b>
Beach Track	<b>108</b>	<b>105</b>	<b>98</b>	<b>69</b>		<b>52</b>	<b>7</b>
<b>Total District</b>	<b>255</b>	<b>253</b>	<b>236</b>	<b>186</b>	<b>-</b>	<b>121</b>	<b>24</b>
Change	(78)	(2)	(17)	(50)		(65)	24
Percent Change	-23.4%	-0.8%	-6.7%	-21.2%		-48.7%	-87.1%
Free Riders	98	84	76	70		45	8
Punch Pass riders			19	9		13	-
percent of total	38%	33%	40%	42%		48%	33%



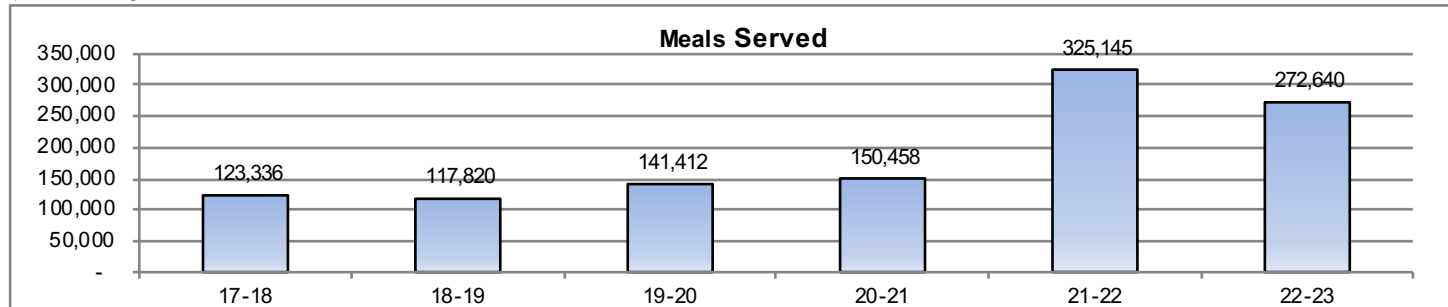
Pacific Grove Unified School District

### Food Services

Fund 13		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
		actual	actual	actual	actual	actual	budget	budget
<b>Beginning Fund Balance</b>		<b>9,928</b>	<b>13,764</b>	<b>11,777</b>	<b>56,696</b>	<b>317,145</b>	<b>216,796</b>	<b>116,447</b>
<b>Revenues:</b>								
LCFF	8000							
Federal Revenue	8100	182,258	178,292	231,886	470,081	930,000	930,000	930,000
State Revenue	8300	16,862	12,282	22,148	43,305	60,000	60,000	60,000
Local Revenue	8600	415,716	429,035	338,397	6,606	5,458	5,458	5,458
<b>Total Revenues</b>		<b>614,836</b>	<b>619,608</b>	<b>592,431</b>	<b>519,992</b>	<b>995,458</b>	<b>995,458</b>	<b>995,458</b>
<b>Expenditures:</b>								
Certificated Salaries	1000							
Classified Salaries	2000	290,475	301,683	302,089	282,727	315,398	315,398	315,398
Benefits	3000	71,608	81,293	86,937	83,488	101,464	101,464	101,464
Supplies	4000	287,011	282,802	288,598	160,744	650,000	650,000	650,000
Services & Other	5000	12,770	13,921	14,042	10,403	28,945	28,945	28,945
Capital Outlay	6000	-	-	-	-	-	-	-
Other Outgo	7100	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>661,863</b>	<b>679,700</b>	<b>691,666</b>	<b>537,362</b>	<b>1,095,807</b>	<b>1,095,807</b>	<b>1,095,807</b>
<b>Surplus (Deficit)</b>		<b>(47,028)</b>	<b>(60,092)</b>	<b>(99,235)</b>	<b>(17,370)</b>	<b>(100,349)</b>	<b>(100,349)</b>	<b>(100,349)</b>
<b>Transfers In - General</b>	8900	50,864	58,105	95,111	277,819			
<b>Ending Fund Balance</b>		<b>13,764</b>	<b>11,777</b>	<b>7,653</b>	<b>317,145</b>	<b>216,796</b>	<b>116,447</b>	<b>16,098</b>

		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Meals Served:		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
		actual	actual	actual	actual	estimate	estimate	estimate
<b>Forest Grove</b>	breakfast				3,727	33,676	33,000	33,500
	lunch	25,861	26,862	19,863	3,727	43,553	38,600	39,000
<b>Robert Down</b>	breakfast	-	-	10,363	15,524	31,574	32,000	32,500
	lunch	25,485	24,618	29,395	15,524	40,905	36,600	37,000
<b>Middle School</b>	breakfast	8,953	7,011	5,863	1,361	32,361	35,600	36,000
	lunch	26,962	23,686	17,282	1,361	35,951	41,900	42,000
<b>High School</b>	breakfast	11,137	12,103	25,175	54,015	43,575	6,090	26,000
	lunch	22,757	21,892	32,979	55,219	59,761	46,000	47,000
<b>CHS</b>	breakfast	1,599	1,461	325	-	1,826	1,100	1,200
	lunch	582	187	167	-	1,963	1,750	1,750
<b>Total Breakfast</b>		<b>21,689</b>	<b>20,575</b>	<b>41,726</b>	<b>74,627</b>	<b>143,012</b>	<b>107,790</b>	<b>129,200</b>
<b>Total Lunch</b>		<b>101,647</b>	<b>97,245</b>	<b>99,686</b>	<b>75,831</b>	<b>182,133</b>	<b>164,850</b>	<b>161,250</b>
<b>Total All Meals</b>		<b>123,336</b>	<b>117,820</b>	<b>141,412</b>	<b>150,458</b>	<b>325,145</b>	<b>272,640</b>	<b>290,450</b>

percent change 1.0% -4.5% 20.0% 6.4% 116.1% -19.3% 6.1%



## Free and Reduced Meals

	As of 10/1/2020			As of 10/1/2021			As of 10/1/2021					
	2019-20	2020-21	2021-22	2022-23								
	CBEDS	F&RM	%	CBEDS	F&RM	%	CBEDS	F&RM	%	CBEDS	F&RM	%
<b>Forest Grove</b>												
K/TK	76	15	20%	76	15	20%	89	11	12%	28	9	32%
1	65	12	18%	66	12	18%	61	13	21%	64	14	22%
2	60	15	25%	66	15	23%	64	10	16%	59	13	22%
3	59	6	10%	61	6	10%	58	10	17%	71	14	20%
4	75	14	19%	83	14	17%	70	7	10%	61	13	21%
5	59	17	29%	61	17	28%	68	11	16%	67	11	16%
<b>Total</b>	<b>394</b>	<b>79</b>	<b>20%</b>	<b>413</b>	<b>79</b>	<b>19%</b>	<b>410</b>	<b>62</b>	<b>15%</b>	<b>350</b>	<b>74</b>	<b>21%</b>
<b>Robert Down</b>												
K	61	11	18%	61	11	18%	72	7	10%	60	8	13%
1	72	14	19%	72	14	19%	62	7	11%	67	13	19%
2	89	11	12%	88	11	13%	70	9	13%	60	12	20%
3	75	10	13%	75	10	13%	82	8	10%	79	7	9%
4	80	13	16%	79	13	16%	71	8	11%	74	7	9%
5	67	10	15%	67	10	15%	76	10	13%	74	7	9%
<b>Total</b>	<b>444</b>	<b>69</b>	<b>16%</b>	<b>442</b>	<b>69</b>	<b>16%</b>	<b>433</b>	<b>49</b>	<b>11%</b>	<b>414</b>	<b>54</b>	<b>13%</b>
<b>Middle School</b>												
6	151	29	19%	151	29	19%	127	18	14%	150	25	17%
7	132	29	22%	133	29	22%	139	19	14%	140	24	17%
8	182	35	19%	181	35	19%	126	20	16%	131	25	19%
<b>Total</b>	<b>465</b>	<b>93</b>	<b>20%</b>	<b>465</b>	<b>93</b>	<b>20%</b>	<b>392</b>	<b>57</b>	<b>15%</b>	<b>421</b>	<b>74</b>	<b>18%</b>
<b>High School</b>												
9	157	29	18%	136	27	20%	163	23	14%	133	21	16%
10	154	31	20%	157	29	18%	123	19	15%	159	24	15%
11	136	22	16%	154	31	20%	141	22	16%	117	20	17%
12	136	27	20%	136	22	16%	147	16	11%	132	18	14%
<b>Total</b>	<b>583</b>	<b>109</b>	<b>19%</b>	<b>583</b>	<b>109</b>	<b>19%</b>	<b>574</b>	<b>80</b>	<b>14%</b>	<b>541</b>	<b>83</b>	<b>15%</b>
<b>CHS</b>												
9	-			-			-			-	-	0%
10	2	1	50%	2	1	50%	2	1	50%	1	1	100%
11	7	3	43%	7	3	43%	4	1	25%	5	5	100%
12	10	3	30%	10	3	30%	9	2	22%	6	3	50%
Pre										8	4	50%
<b>Total</b>	<b>19</b>	<b>7</b>	<b>37%</b>	<b>19</b>	<b>7</b>	<b>37%</b>	<b>15</b>	<b>4</b>	<b>27%</b>	<b>20</b>	<b>13</b>	<b>65%</b>
<b>Total</b>	<b>1,905</b>	<b>357</b>	<b>18.7%</b>	<b>1,922</b>	<b>357</b>	<b>18.6%</b>	<b>1,824</b>	<b>252</b>	<b>13.8%</b>	<b>1,746</b>	<b>298</b>	<b>17.6%</b>

Pacific Grove Unified School District

**SBAC Test: % met or exceeded & students took the test**

		2018-19	2019-20	2020-21	2021-22			2022-23	
<b>FOREST GROVE</b>	<b>3rd</b>	<b>57</b>			<b>55</b>			<b>68</b>	
ELA		0 0%			6 & 4	33%	25%		55%
Math		63.0%			60%				68%
Science		63.0%			56%				N/A
<b>FOREST GROVE</b>	<b>4th</b>	<b>72</b>	No SBAC data		<b>65</b>			<b>57</b>	
ELA		1 50%			4	25%	25%		58%
Math		61.0%			56%				50%
Science		73.0%			62%				N/A
<b>FOREST GROVE</b>	<b>5th</b>	<b>67</b>			<b>71</b>			<b>61</b>	
ELA		6 100%			6	17%	0%		66%
Math		52%			33%				55%
Science		70%			65%				55%
<b>ROBERT DOWN</b>	<b>3rd</b>	<b>72</b>			<b>74</b>			<b>70</b>	
ELA		0 0%			1	100%	100%		79%
Math		55%			81%				86%
Science		54%			81%				N/A
<b>ROBERT DOWN</b>	<b>4th</b>	<b>82</b>			<b>74</b>			<b>76</b>	
ELA		2 100%			2	100%	100%		77%
Math		58.0%			71.0%				73%
Science		62.0%			81.0%				N/A
<b>ROBERT DOWN</b>	<b>5th</b>	<b>61</b>			<b>73</b>			<b>67</b>	
ELA		0 0%			4	50%	66%		77%
Math		48%			70%				56%
Science		52%			86%				N/A
<b>MIDDLE SCHOOL</b>	<b>6th</b>				<b>133</b>			<b>150</b>	
ELA					8	0%	25%		73%
Math					47%				60%
Science					67%				N/A
<b>MIDDLE SCHOOL</b>	<b>7th</b>	<b>159</b>			<b>136</b>			<b>138</b>	
ELA		2 67%			3	33%	33%		68%
Math		63%			52%				53%
Science		77%			77%				N/A
<b>MIDDLE SCHOOL</b>	<b>8th</b>	<b>159</b>			<b>123</b>			<b>124</b>	
ELA		2 67%			5	40%	40%		69%
Math		63%			52%				46%
Science		77%			76%				56%
<b>HIGH SCHOOL</b>	<b>11th</b>	<b>144</b>			<b>121</b>			<b>98</b>	
ELA		2 40%			4	0%	0%		81%
Math	<b>11th</b>	67%			59%				52%
Science									56%

## Pacific Grove Unified School District

**Insurance**

<b>Property &amp; Liability</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<b>General Fund Costs</b>	197,508	204,617	223,750	250,803	272,767	239,453
<b>% Increase</b>	1.77%	3.60%	9.35%	12.09%	8.76%	-12.21%

The District's property and liability insurance is covered by the Monterey & San Benito Counties Property and Liat JPA which is administered through Keenan and Associates.

Coverage includes:

- Property Insurance of \$250,250,000
- Liability Insurance of \$50,000,000
- Equipment Breakdown of \$100,000,000
- Crime of \$5,000,000
- Cyber Liability of \$5,000,000
- EDP of \$447,357

Maria Malone Acct Mgr  
Frances Freeman COIs

<b>Health Care</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<b>General Fund Costs</b>	1,093,944	823,193	641,507	509,154	511,395	524,967

Monterey County Schools Insurance Group (MCSIG)  
Roxanne Buckner - Administrative Manager  
[rbuckner@mcsig.com](mailto:rbuckner@mcsig.com)

<b>Workers Comp</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
WC Rate	1.5860	1.7500	1.6500	1.5800	2.3356	2.7730
Projected Payroll	18,301,748	26,523,105	23,904,701	23,578,268	27,034,002	26,947,088
<b>80% CL Rate</b>	\$ 2.426	\$ 2.761	\$ 2.552	\$ 1.580	\$ 2.462	\$ 2.462
Manual Premium	443,982	732,276	609,928	647,336	665,604	663,518
Experience Mod Rate	0.781	0.898	0.646	0.647	0.949	1.126
Off Balance Factor	0.8371	0.7075	N/A	N/A	N/A	N/A
Modified Premium	<b>290,264</b>	<b>465,241</b>	<b>394,013</b>	<b>418,997</b>	<b>631,415</b>	<b>747,238</b>
Offset from Surplus						
<b>General Fund Costs</b>	<b>327,712</b>	<b>385,837</b>	<b>390,496</b>	<b>374,169</b>	<b>589,836</b>	<b>698,540</b>

Marcus Beverly - First Vice President, MERMA

Marlene Richardson - Claims Supervisor, InterCare

**Student Accident Insurance**

Myers, Stevens, Toohey  
1-800-827-4695



Pacific Grove Unified School District

**Facilities Use Fees**

Facility	Site	Pacific Grove				Carmel USD			Salinas UHSD		MPUSD	
		1	1A	2	3	2	3	4	2	3	2	3
1 Classroom & Outdoor Eating Area	All	\$ -	\$ 10	\$ 20	\$ 25	\$ 8	\$ 17	\$ 33	\$ 10	\$ 27	\$ 30	\$ 150
2 Library	FG,RD	\$ -	\$ 10	\$ 20	\$ 25							
3 Library	MS,HS	\$ -	\$ 23	\$ 45	\$ 50	\$ 8	\$ 17	\$ 33				
4 Multipurpose Room*	HS	\$ -	\$ 25	\$ 50	\$ 75							
5 Multipurpose Room*	FG,RD	\$ -	\$ 25	\$ 50	\$ 75	\$ 27	\$ 50	\$ 99	\$ 75	\$ 250	\$ 65	\$ 475
6 Auditorium	RD	\$ -	\$ 15	\$ 30	\$ 35							
7 Auditorium ** & ***	MS	\$ -	\$ 38	\$ 75	\$ 100	\$ 32	\$ 64	\$ 128	\$ 75	\$ 120	\$ 85	\$ 990
8 Gymnasium*	MS	\$ -	\$ 38	\$ 75	\$ 100				\$ 75	\$ 300	\$ 80	\$ 650
9 Gymnasium*	HS	\$ -	\$ 38	\$ 75	\$ 100	\$ 15	\$ 30	\$ 60	\$ 150	\$ 500	\$ 95	\$ 990
10 Shower Rooms*	MS,HS	\$ -	\$ 20	\$ 40	\$ 45	\$ 21	\$ 42	\$ 84	\$ 70	\$ 100	\$ 75	\$ 75
<b>High School Stadium:</b>												
11 Stadium and restrooms (no lights)	HS	\$ -	\$ 25	\$ 50	\$ 75			\$ 125	\$ 500	\$ 1,500	\$ 105	\$ 1,125
12 Stadium and restrooms (with lights)	HS	\$ -	\$ 38	\$ 75	\$ 100				\$ 750	\$ 1,750	\$ 170	\$ 1,750
13 Track (included above)	HS								\$ 100	\$ 200		
14 Press Box	HS	\$ -	\$ 5	\$ 10	\$ 15							
15 Concession Building	HS	\$ -	\$ 25	\$ 50	\$ 75							
16 Field House	HS	\$ -	\$ 15	\$ 30	\$ 40							
17 Tennis Courts	HS	\$ -	\$ 13	\$ 25	\$ 50				\$ 20	\$ 70		
18 Swimming Pool	HS	\$ -	\$ 25	\$ 50	\$ 75			\$ 60	\$ 120	\$ 600	\$ 300	
19 Audio Visual Equipment	All	\$ -	\$ 5	\$ 10	\$ 15	\$ 5	\$ 10	\$ 20			\$ 40	\$ 40
20 Computer Labs***	All	\$ -	\$ 20	\$ 40	\$ 45							
21 Teacher Lounges	All	\$ -	\$ 8	\$ 15	\$ 20							
22 Kitchen Facilities***	All	\$ -	\$ 25	\$ 50	\$ 75				\$ 70	\$ 170	\$ 50	
23 Play Fields	All	\$ -	\$ 13	\$ 25	\$ 35				\$ 40			
24 Parking Lots	All	\$ -	\$ 10	\$ 20	\$ 30	\$ 4	\$ 8	\$ 16	\$ 5	\$ 27	\$ 100	\$ 875
25 Processing Fee	All	\$ -	\$ 1	\$ 2	\$ 5	\$ 10	\$ 20	\$ 20				
26 Custodial charge per hour	All	\$ -	\$ 39	\$ 39	\$ 39	\$ 22	\$ 45	\$ 45			\$ 50	\$ 50
27 Custodial OT per hour	All ****	\$ 58	\$ 58	\$ 58	\$ 58							

**ALL GROUPS, INCLUDING PG USD, MUST ENTER RESERVATIONS IN FACILITRON**

**Pacific Grove USD:**

**Group 1** - Free use for District-related meetings, PG USD school groups and clubs, approved school connected organizations, booster clubs, Boy/Girl Scouts.

\*\*\*\* Group 1 is subject to the \$58 custodial overtime rate on non-school days, weekends and holidays.

**Group 1A** - Users not in Group 1, which serve only PGUSD students, are non-profit, do not charge admission or fees, and reserve the facilities for 10 or more consecutive weekdays.

**Group 2** - Users not in Group 1, not charging admission or fees or, if a charge, it is for charitable purposes. Public, non-commercial groups, such as city, county, state agencies, youth sports leagues, and other school districts.

**Group 3** - Users not in Group 1, do charge admission or fees, not for charitable purposes. Events such as dances, dealer exhibits, sporting shows and commercial sales.

\* Overnight use is charged at 8 hours and the rates are subject to be updated annually.

\*\* A damage deposit of \$1,000 is required for use of the Middle School Auditorium (Performing Arts Center) unless waived by the Superintendent or designee.

\*\*\* Paid District employee required to be present at user's expense. This applies to using the 1) Middle School Auditorium sound or lighting system and 2) all site cafeterias with kitchen equipment and food preparation.

## Pacific Grove Unified School District

## Contacts

<b>District Office:</b>	<b>646- 6510</b>	<b>Middle School:</b>	<b>6568</b>	<b>Adult School:</b>	<b>646-6580</b>
<b>FAX</b>	<b>646- 6500</b>	<b>FAX</b>	<b>6652</b>	<b>FAX</b>	<b>646-6578</b>
Linda Adamson	6520	Sean Roach	309	Barbara Martinez	646-6426
Buck Roggeman	6510	Vacant	300	Michelle Maas	646-6422
Joshua Jorn	6509	Jason Tovani	308	Sandra Dorantes	646-6400
Carly Adams	6517	Robin Cochran	305	Diane Cate-Pegis	646-6441
Claudia Arellano	6507	Melissa Gibson	306	TBD - Vacancy	646-6420
Angela Lippert	6593	Fran Petty	338	Marion Heebink	646-6405
Jon Andersen	6537	Grayson Fong	311	Jenn Hall	646-6434
Phyllis Lewis	6519	Janie Lawrence	304	Kelly Ann Joyce	646-6432
Angela Rodriguez	6516	Jason Cota	301	TBD	646-6415
Robert Silveria	6521	Tammi Kirmil	307		646-6443
Louis Algaze	6525	Darcy Tuinenga	332	Jackie Kite	646-6583
Kristen Quilty	6515	Jodi Bitter	310	Ireneo Asignacion	646-6424
Yolanda Anthony-Clark	6523	Chip Dorey	336	Diane Beron	646-6547
Sara Birkett	6524	Dezi Pettas	335		
Leslie Ternullo	6508	Dessie Zanger	347	<b>Board of Trustees:</b>	
Vacant		Kathy Wheeler	331	<a href="mailto:pgboard@pgusd.org">pgboard@pgusd.org</a>	
		Amy Tulley	330	<b>Sprint Turf Maintenance</b>	
		Tara Tullius	334	<a href="mailto:mmirante@sprinturf.com">mmirante@sprinturf.com</a>	
<b>Forest Grove:</b>	<b>646- 6560</b>	<b>High School:</b>	<b>6590</b>		
<b>FAX</b>	<b>646- 8415</b>	<b>FAX</b>	<b>6660</b>		
Abbie Arbrun	200	Lito Garcia	273	<b>MCOE</b>	755-0300
Carey O'Sullivan	201	Jill Houston	208	Deneen Guss	755-0301
TBD	202	Larry Hagquist	274	Colleen Stanley	755-0308
Marlene Roman	646- 6501	Johanna Biondi	201	<b>SELPA</b>	784-4231
Fran Castorina	203	DiAnna Gamecho	211	<b>City of Pacific Grove</b>	
Natalie Adams	646- 6558	Becky Goldfinch	285	City Manager	648-3106
Christine Gruber	204	Bob Howell/Ginny Roggeman	276	Kyle Susic	648-3130
Zoe Roach	126	TBD	204	Daniel Gho	648-5722
Molly Kriva	154	Linda Lyon	202	Moe Ammar	373-3304
Katie Kreeger	129	Kristin Paris	279	<b>Construction</b>	
Mary Quindimil	152	Margaret Rice	278		
Rebecca Boston	104	Summer Coe	277	<b>Insurance</b>	
Ocar Orozco	207	Donna O'Donnell	230	Jennifer Lampley - Keenan	408-441-0876
<b>Robert Down:</b>	<b>646- 6540</b>	Miguel Soria	238	<a href="mailto:jlampley@keenan.com">jlampley@keenan.com</a>	
<b>FAX</b>	<b>646- 8414</b>	Janet Light	269	COIs - Francis Freeman	
Sean Keller	300	Tammi Kirmil	212	<a href="mailto:ffreeman@keenan.com">ffreeman@keenan.com</a>	
Amy Riedel	300	Alex Morrison	240	<b>Legal</b>	
Jill Houston	646- 6548	Leslie King	210		
Summer Coe	131	Nick Lackey	233	Lozano - Tom or Sarah	646-1501
Kelly Van Houtan	301	Vivian Bliss	309	<b>Monterey Bay Charter School</b>	
Cindy Waznis	303	Tara Tullius/Molly Kriva	301	Cassandra	655-4638
Anne Scanlon	112	Maddy Portela	285	<b>First Alarm Acct=12-6555</b>	649-1111
Dessie Zanger	140	Felicia Afifi	209	<b>Tope Tree Service (Andrew)</b>	373-7765
Lauren Davis	118	<b>Community High School:</b>	<b>6535</b>		
Patty Bloomer	119	<b>FAX</b>	<b>8417</b>		
Diane Beron	646- 6547	Sheri Deeter	6535		
		Amanda Jaramillo	6535		

---

 Pacific Grove Unified School District
 

---

## Bond Oversight Committee

---

Because Measure D and Measure A were passed in a 55% vote election, the District must comply with the provisions of Ed Code 15278 required by Proposition 39. These provisions require that the Board appoint an oversight committee composed of a minimum seven (7) members, with membership from each of the following categories:

- 1 One (1) member active in a business organization located in the District.
- 2 One (1) member active in a senior citizen's organization.
- 3 One (1) member active in a taxpayer's association.
- 4 One (1) member shall be a parent or guardian of a student enrolled in the District.
- 5 One (1) member shall be both a parent or guardian of a student enrolled in the District and active in PTA/SSC.
- 6 Two (2) members of the community at large.

### Duties:

- 1 The Committee shall inform the public concerning the District's expenditures of bond proceeds.
- 2 The Committee may review quarterly expenditure reports produced by the District to ensure that (a) bond proceeds are expended only for the purposes set forth in the ballot measure; (b) no bond proceeds are used for any teacher or administrative salaries or other operating expenses.
- 3 The Committee shall present to the Board, in public session, an annual written report which shall include the following: (a) a statement whether the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution; and (b) a summary of the Committee's proceedings and activities for the preceding year.

### Activities:

- 1 Receive and review copies of the District's annual independent performance audit and annual independent financial audit, required by Article XIII A of the California Constitution.
- 2 Inspect school facilities and grounds for which the bond proceeds have been, or will be expended.
- 3 Review copies of deferred maintenance proposals or plans developed by the District.
- 4 Review efforts by the District to maximize bond proceeds by implementing various cost-saving measures.

### Committee Members:

Name	Type	email	Phone	
1 Alex Lorca	4	<a href="mailto:alejandro3316@yahoo.com">alejandro3316@yahoo.com</a>		Chair
2 Stephanie Atigh	2	<a href="mailto:stephatigh@sbcglobal.net">stephatigh@sbcglobal.net</a>		
3 Maria Fonferek	4	<a href="mailto:mfonf@cisco.com">mfonf@cisco.com</a>		
4 Elliott Hazen	5	<a href="mailto:ehazen@gmail.com">ehazen@gmail.com</a>		
5 Travis Long	1	<a href="mailto:travis@tlongcpa.com">travis@tlongcpa.com</a>		
6 Laurel Peiffer	6	<a href="mailto:laurelpeiffer@sbcglobal.net">laurelpeiffer@sbcglobal.net</a>		
7 Jessica Thompson	6	<a href="mailto:jessicalynn.thompson@gmail.com">jessicalynn.thompson@gmail.com</a>		

**Pacific Grove Unified School District  
Measure D and Measure A Citizen's Oversight Committee  
ANNUAL REPORT TO THE COMMUNITY - 2022-2023**

**Committee Members:**

Alex Lorca (Chairman) - Active parent  
Travis Long - Business  
Stephanie Atigh - Senior Citizen's  
Maria Fonferek - Active parent  
Elliott Hazen - Parent/PTA  
Laurel Peiffer - Community Member  
Jessica Thompson - Community Member

**Board of Trustees:**

John Paff - President  
Brian Swanson - Clerk  
Debbie Crandell - Trustee  
Cristy Dawson - Trustee  
Jon Walton - Trustee

**For detailed information on the Measure D (Facilities Bond) and Measure A (Education Technology Bond) expenditures, please visit the PGUSD District website at [www.pgusd.org](http://www.pgusd.org)**

**Independent Performance Audit for Fiscal Year 2018-19**

The Committee received and reviewed the District's Independent Performance Audit on May 11, 2020. The report was prepared by EideBailly in accordance with the requirement of Proposition 39.

The auditor's opinion was that: *"...the financial statements ...present fairly, in all material respects, the financial position of the Building Fund (Measures D and A) of the Pacific Grove Unified School District at June 30, 2019 and the respective changes in the financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America."*

**Letter from the Chair**

As Chair of the Measure A Technolong Bond Citizens Oversight Committee, I am pleased to issue this Annual Report to the community. It is the task of the Oversight Committee to review bond expenditures and report to the Community on the progress made to fulfill the terms of the bond. This report includes the financial and performance audit for the 2018-19 fiscal year. It also provides information on the status of the authorized bond project. The Committee further reports that the remaining balance of Measure A funds, Series B funds to be expended during the 2018-2019 fiscal year. The Committee further reports the remaining balance of Measure A, Series B funds to be expended at a rate of \$600,000 for the 2019-2020 fiscal year and \$300,000 for 2020-2021 fiscal year.

I invite you to stay informed on the progress of Measure A by visiting the District website at [www.pgusd.org](http://www.pgusd.org) and clicking on Business Documents for information. Tech Team meetings are held monthly to discuss technology needs of the district and to plan the use of Measure A funds. For more information go to [edtech.pgusd.org](http://edtech.pgusd.org) or contact Matthew Binder, Director of Educational Technology, at (831)646-6618. You are also invited to attend the meetings of the Citizens Oversight Committee. Agendas and meeting minutes are posted on the website. For more information, call (831)646-6509. Thank you for your investment in the renovation and upgrades to the school's technology in the Pacific Grove Unified School District.

Alex Lorca  
Citizen's Oversight Committee Chair

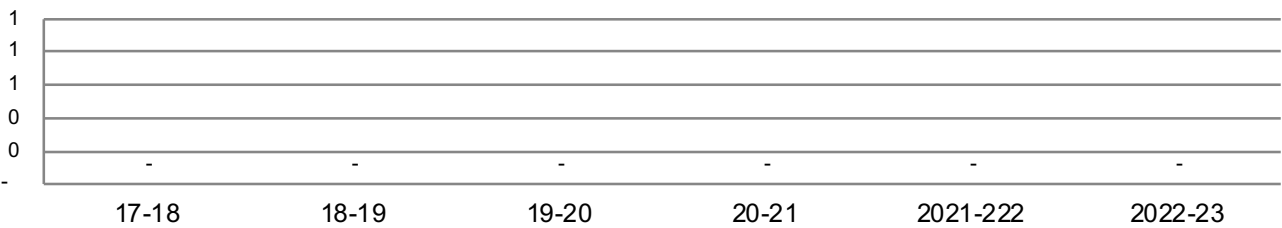
## Pacific Grove Unified School District

**Special Education**

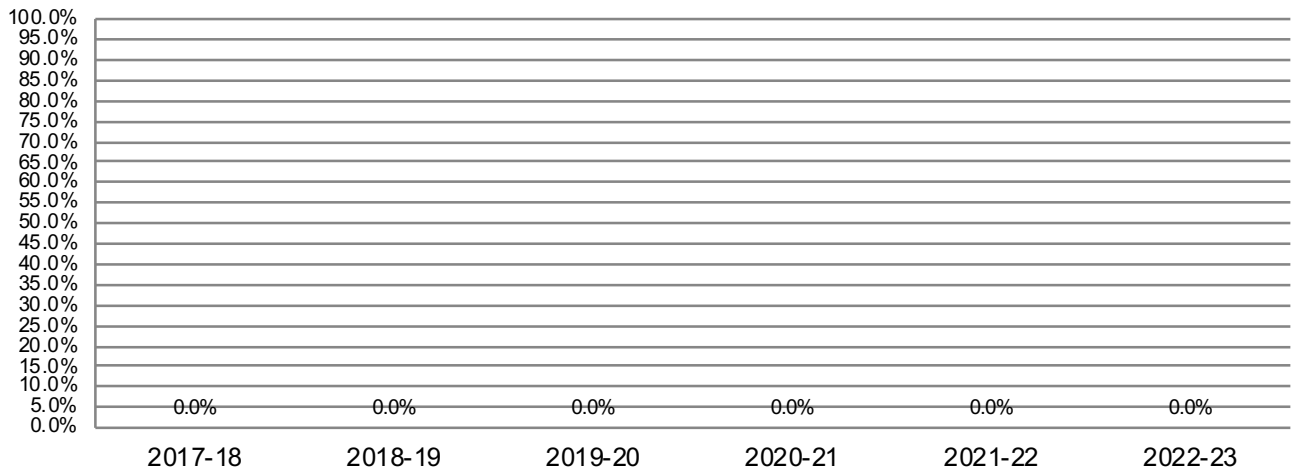
	2017-18 budget	2018-19 budget	2019-20 budget	2020-21 budget	2021-21 budget	2022-23 budget
<b>Preschool</b>						
SDC						
RSP						
Speech Therapist						
Psychologist						
Occupational Therapist						
<b>Total Staffing Preschool</b>	-	-	-	-	-	-
<b>Special Ed Students</b>						
<b>Forest Grove</b>						
SDC						
RSP						
Speech Therapist			1.00	1.00	1.00	1.00
Psychologist			0.60	0.60	0.60	0.60
Occupational Therapist			0.80	0.80	0.80	0.80
<b>Total Staffing FG</b>	-	-	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>
<b>Enrollment</b>	463	444	423	423	423	423
<b>Special Ed Students</b>						
<b>Percent Special Ed</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Robert Down</b>						
SDC						
RSP						
Speech Therapist			1.00	1.00	1.00	1.00
Psychologist						
Occupational Therapist			1.60	1.60	1.60	1.60
<b>Total Staffing RD</b>	-	-	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>
<b>Enrollment</b>	489	461	470	470	470	470
<b>Special Ed Students</b>						
<b>Percent Special Ed</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Middle School</b>						
SDC						
RSP						
Speech Therapist			0.80	0.80	0.80	0.80
Psychologist			1.00	1.00	1.00	1.00
Occupational Therapist						
<b>Total Staffing MS</b>	-	-	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>
<b>Enrollment</b>	500	485	451	451	451	451
<b>Special Ed Students</b>						
<b>Percent Special Ed</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>High School</b>						
SDC (includes CHS 0.20)						
RSP						
Speech Therapist						
Psychologist			1.00	1.00	1.00	1.00
Occupational Therapist						
<b>Total Staffing HS</b>	-	-	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Enrollment (includes CHS)</b>	636	641	637	637	637	637
<b>Special Ed Students</b>						
<b>Percent Special Ed</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	2017-18 budget	2018-19 budget	2019-20 budget	2020-21 budget	2021-21 budget	2022-23 budget
<b>District-Paid</b>						
SDC						
RSP						
Speech Therapist			1.00	1.00	1.00	1.00
Psychologist						
Occupational Therapist						
<b>Total Staffing District</b>	-	-	1.00	1.00	1.00	1.00
<b>Summary - All Sites</b>						
SDC	-	-	-	-	-	-
RSP	-	-	-	-	-	-
Speech Therapist	-	-	3.80	3.80	3.80	3.80
Psychologist	-	-	2.60	2.60	2.60	2.60
Occupational Therapist	-	-	2.40	2.40	2.40	2.40
<b>Total Staffing All Sites</b>	-	-	8.80	8.80	8.80	8.80
<b>Enrollment</b>	2,088	2,031	1,981	1,981	1,981	1,981
<b>Special Ed Students</b>	-	-	-	-	-	-
<b>Percent Special Ed</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Special Ed Students**



**Percent Special Ed**



---

**Pacific Grove Unified School District**

---

**Goals**

---

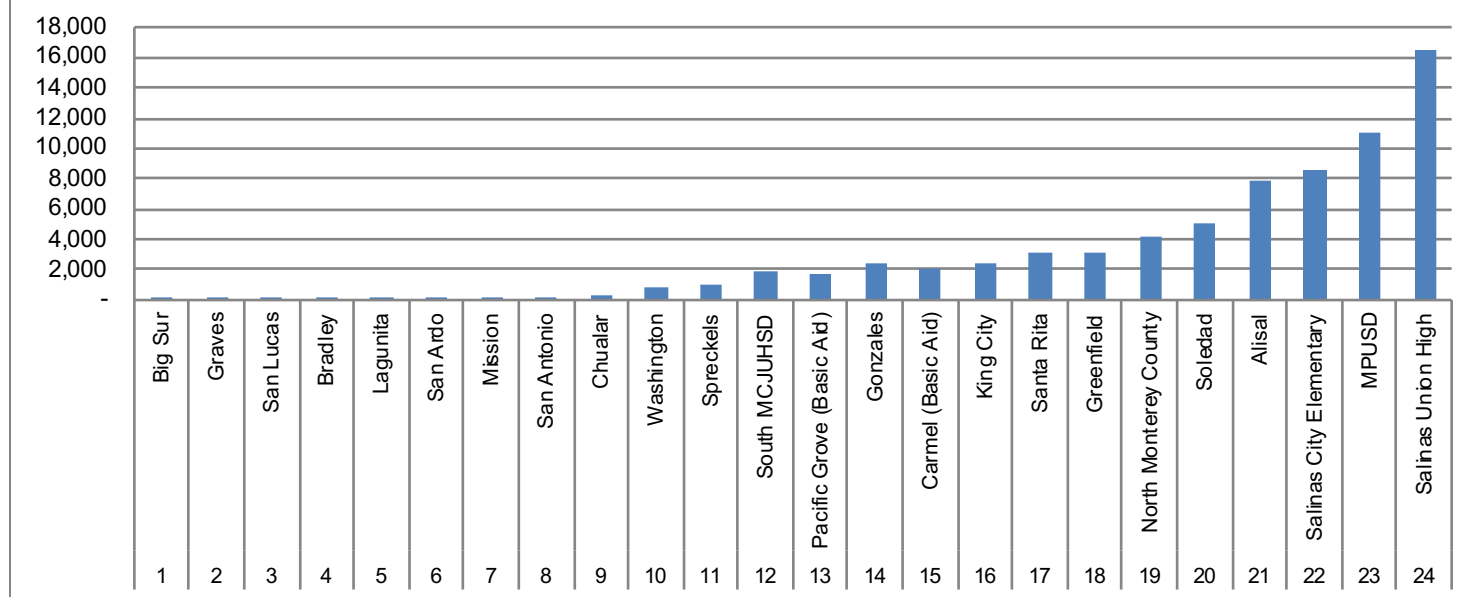
- 1  Revise method of calculating Site Allocation and use actual CBEDS to adjust in October
- 2  Revise method of calculating SIP Allocation and use actual CBEDS to adjust in October
- 3  Eliminate carryover of unspent unrestricted budgets
- 4  Simplify the Purchase Order process
- 5  Revise the format of Budget Revisions to include all funds and bring them to the Board quarterly
- 6  Refurbish and Lease the empty rooms at the David Avenue campus to maximize Fund 40 revenue
- 7  Create a comprehensive, easy to read District Budget Book that covers multiple years
- 8  Move Athletics accounting back to High School Student Body Accounts
- 9  Improve conditions at the JV and Varsity Baseball fields
- 10  Audit the Property Tax revenue posted by the County Assessor's Office
- 11  Simplify the Resource-Program codes and clarify who is responsible for each program
- 12  Install a District-wide wireless system
- 13  New Buses for special ed transportation
- 14  Replace Pool heaters at High School
- 15  Relocate PGUSD State Preschool to David Avenue campus
- 16  Implement safety list from sites
- 17  Contract out for E-Rate services
- 18  Site Visits, staff meetings
- 19  Budget 101 for Board and Staff
- 20  Monthly District Office and Business Office staff meetings
- 21  Community Forums on District Budget
- 22  Newsletter from Business Office
- 23

Pacific Grove Unified School District

### School Districts in Monterey County

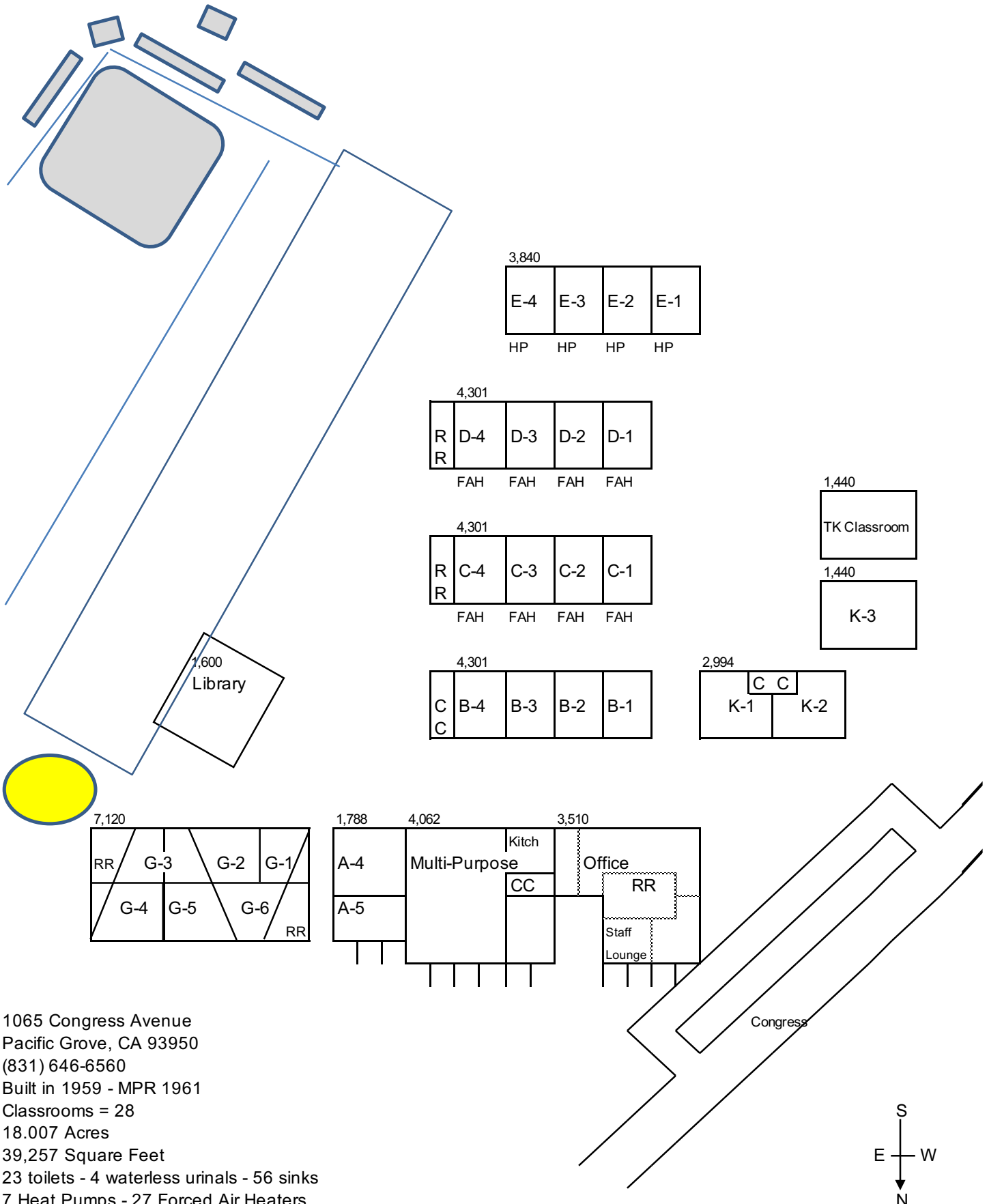
District	ADA	%	F&R Meals	Undup Count	Base Funding	Add'l Funding	LCFF Funding	Funding per ADA
1 Big Sur	18.86	0.0%	33.3%	100.00%	\$ 350,510	\$ 22,524	\$ 373,034	19,779.11
2 Graves	43.91	0.1%	44.4%	68.29%	\$ 325,178	\$ 25,474	\$ 350,652	7,985.70
3 San Lucas	70.10	0.1%	88.5%	85.00%	\$ 596,263	\$ 67,265	\$ 663,528	9,465.45
4 Bradley	74.05	0.1%	44.9%	54.79%	\$ 705,638	\$ 63,212	\$ 768,850	10,382.85
5 Lagunita	98.02	0.1%	15.0%	15.31%	\$ 694,222	\$ 10,395	\$ 704,617	7,188.50
6 San Ardo	104.04	0.1%	90.0%	99.12%	\$ 687,329	\$ 132,548	\$ 819,877	7,880.40
7 Mission	126.99	0.2%	7.0%	18.80%	\$ 891,804	\$ 16,277	\$ 908,081	7,150.81
8 San Antonio	152.43	0.2%	51.8%	52.80%	\$ 1,286,450	\$ 44,452	\$ 1,330,902	8,731.23
9 Chualar	329.56	0.5%	89.6%	96.51%	\$ 2,320,339	\$ 394,468	\$ 2,714,807	8,237.67
10 Washington	922.51	1.3%	3.2%	6.25%	\$ 6,065,077	\$ 36,150	\$ 6,101,227	6,613.72
11 Spreckels	951.32	1.3%	15.1%	16.41%	\$ 6,221,522	\$ 108,260	\$ 6,329,782	6,653.68
12 South MCJUHSD	1,841.82	2.5%	82.5%	82.86%	\$ 14,923,638	\$ 1,663,323	\$ 16,586,961	9,005.74
<b>13 Pacific Grove (Basic Aid)</b>	<b>1,776.00</b>	<b>2.4%</b>	<b>20.2%</b>	<b>24.57%</b>	<b>\$ 21,828,229</b>	<b>\$ 542,059</b>	<b>\$ 22,370,288</b>	<b>12,595.88</b>
14 Gonzales	2,342.83	3.2%	82.5%	90.10%	\$ 17,223,557	\$ 2,347,590	\$ 19,571,147	8,353.64
15 Carmel (Basic Aid)	2,158.00	3.0%	15.4%	16.98%	\$ 39,126,706	\$ 622,580	\$ 39,749,286	18,419.50
16 King City	2,493.87	3.4%	89.3%	91.06%	\$ 16,791,523	\$ 2,437,540	\$ 19,229,063	7,710.53
17 Santa Rita	3,061.01	4.2%	66.1%	76.19%	\$ 19,971,316	\$ 2,329,403	\$ 22,300,719	7,285.41
18 Greenfield	3,192.60	4.4%	85.5%	93.20%	\$ 21,137,000	\$ 339,319	\$ 21,476,319	6,726.91
19 North Monterey County	4,169.17	5.7%	78.7%	82.45%	\$ 30,853,279	\$ 3,691,232	\$ 34,544,511	8,285.70
20 Soledad	4,987.00	6.8%	91.5%	91.88%	\$ 33,091,918	\$ 4,801,321	\$ 37,893,239	7,598.40
21 Alisal	7,851.00	10.8%	84.6%	91.16%	\$ 55,639,344	\$ 9,220,268	\$ 64,859,612	8,261.32
<b>22 Salinas City Elementary</b>	<b>8,612.40</b>	<b>11.8%</b>	<b>64.4%</b>	<b>85.35%</b>	<b>\$ 57,487,648</b>	<b>\$ 7,885,001</b>	<b>\$ 65,372,649</b>	<b>7,590.53</b>
23 MPUSD	10,977.00	15.1%	63.9%	70.44%	\$ 70,026,721	\$ 6,387,942	\$ 76,414,663	6,961.34
24 Salinas Union High	16,525.00	22.7%	64.4%	71.64%	#####	\$ 9,262,366	\$112,588,928	6,813.25
	<b>72,879.49</b>	<b>100%</b>			<b>#####</b>	<b>\$ 52,450,969</b>	<b>\$574,022,742</b>	

Enrollment by District



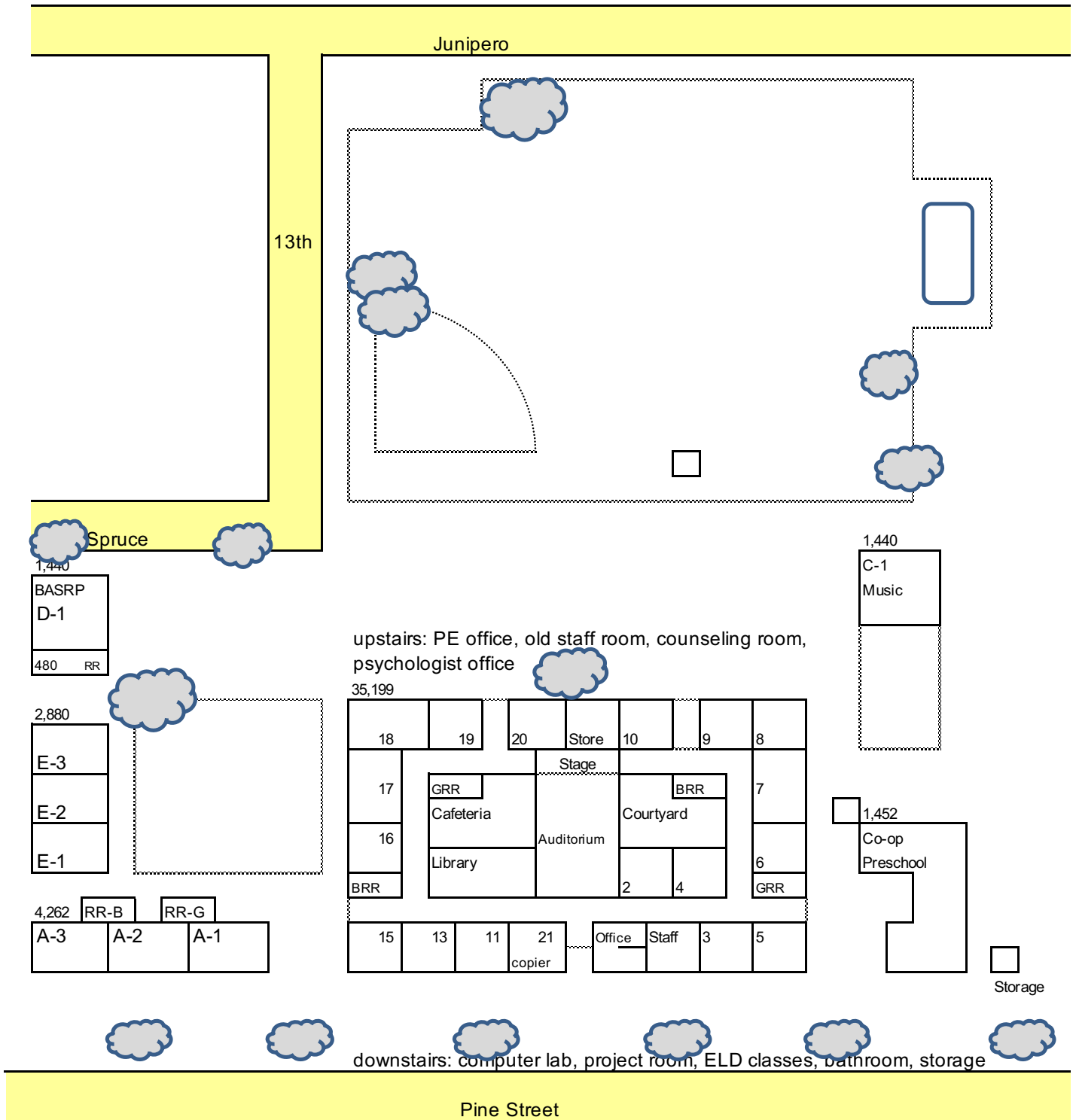


# Forest Grove Elementary School



1065 Congress Avenue  
 Pacific Grove, CA 93950  
 (831) 646-6560  
 Built in 1959 - MPR 1961  
 Classrooms = 28  
 18.007 Acres  
 39,257 Square Feet  
 23 toilets - 4 waterless urinals - 56 sinks  
 7 Heat Pumps - 27 Forced Air Heaters

# Robert Down Elementary School



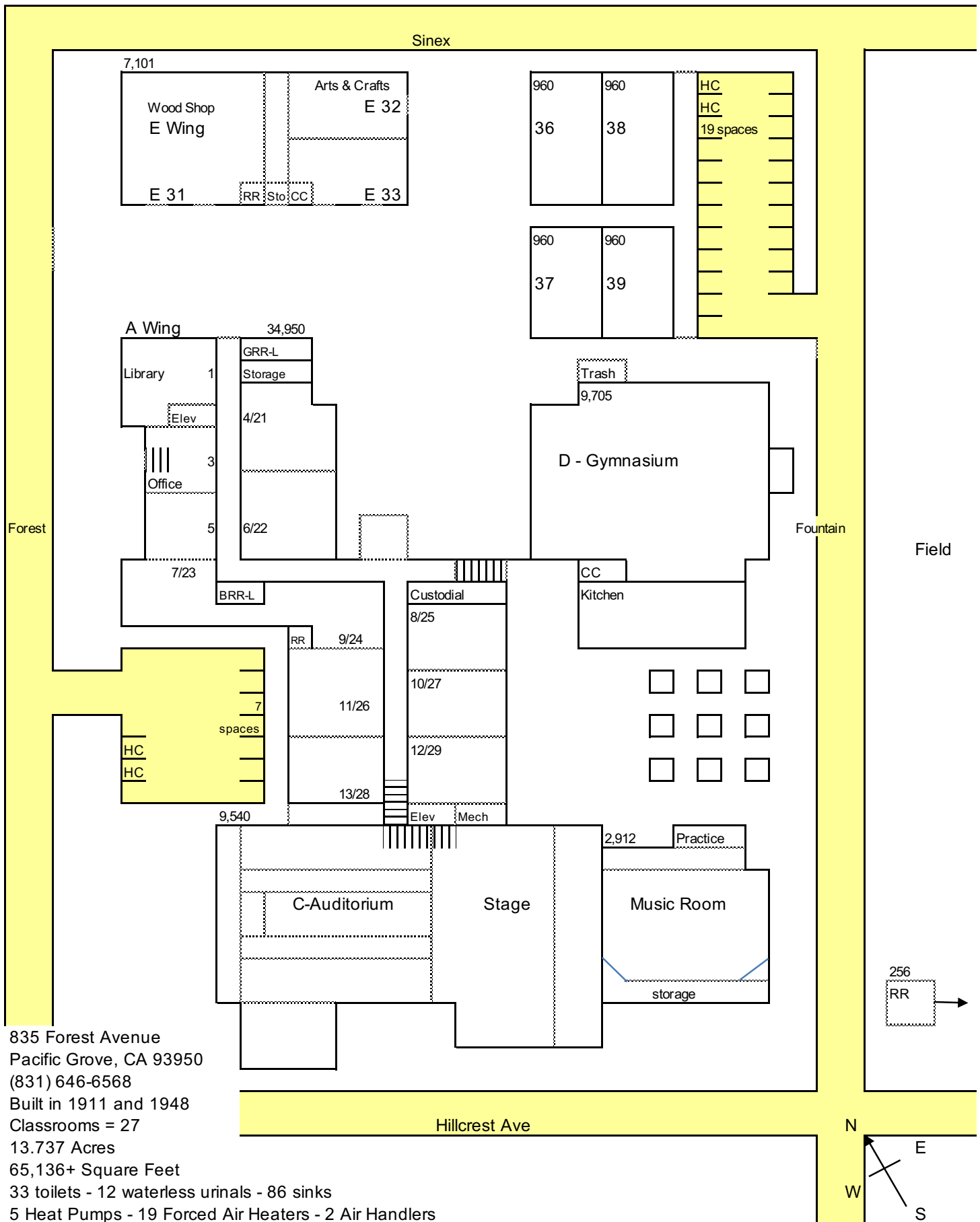
485 Pine Avenue  
Pacific Grove, CA 93950

(831) 646-6540  
Built in 1921-1929

Classrooms = 24  
7.938 Acres  
47,153 Square Feet

35 toilets - 11 waterless urinals - 67 sinks  
5 Heat Pumps - 33 Forced Air Heaters - 2 Air Handlers

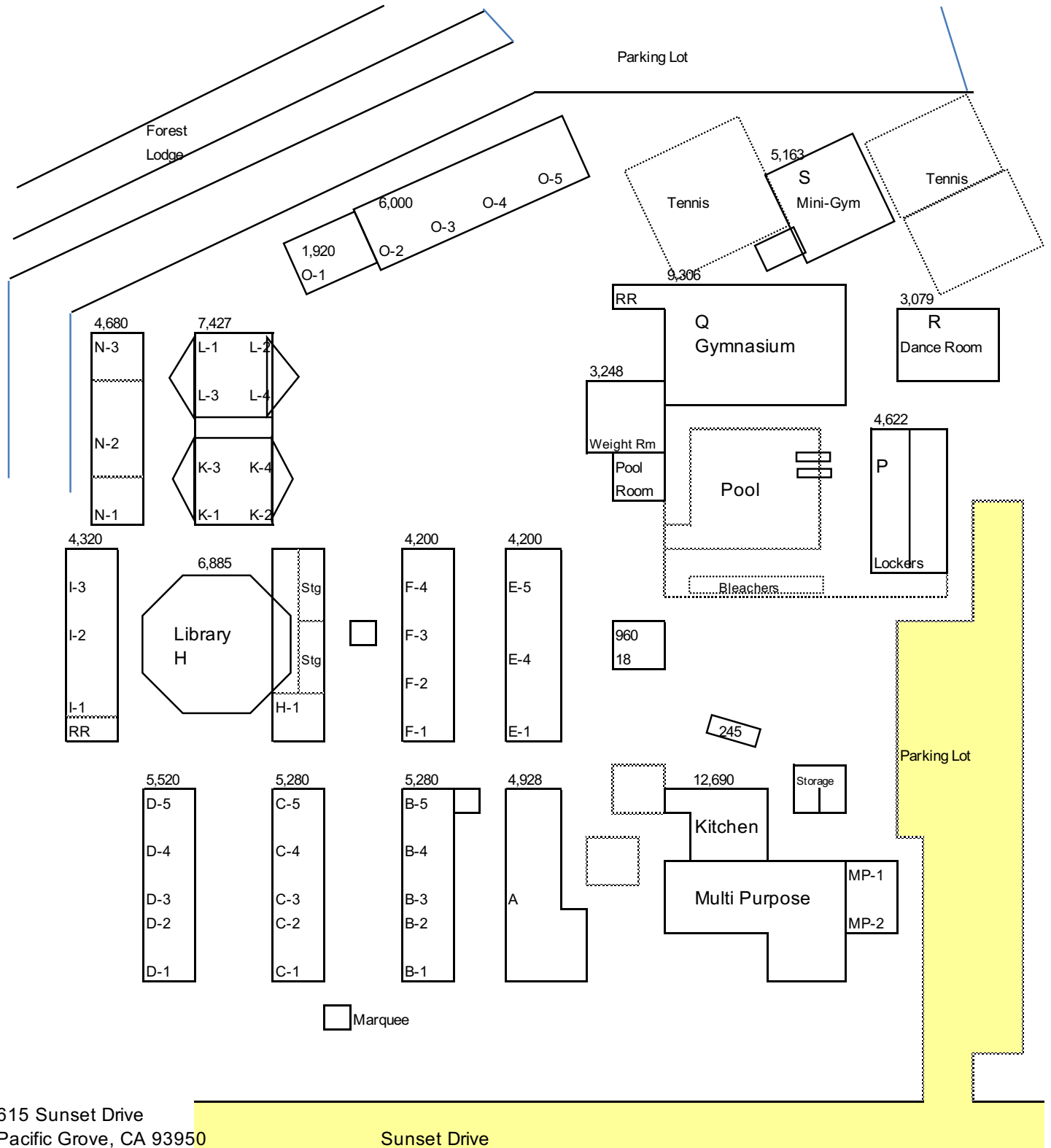
# Pacific Grove Middle School



835 Forest Avenue  
 Pacific Grove, CA 93950  
 (831) 646-6568  
 Built in 1911 and 1948  
 Classrooms = 27

13.737 Acres  
 65,136+ Square Feet  
 33 toilets - 12 waterless urinals - 86 sinks  
 5 Heat Pumps - 19 Forced Air Heaters - 2 Air Handlers

# Pacific Grove High School

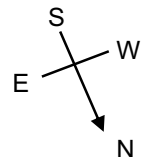


615 Sunset Drive  
 Pacific Grove, CA 93950  
 (831) 646-6590

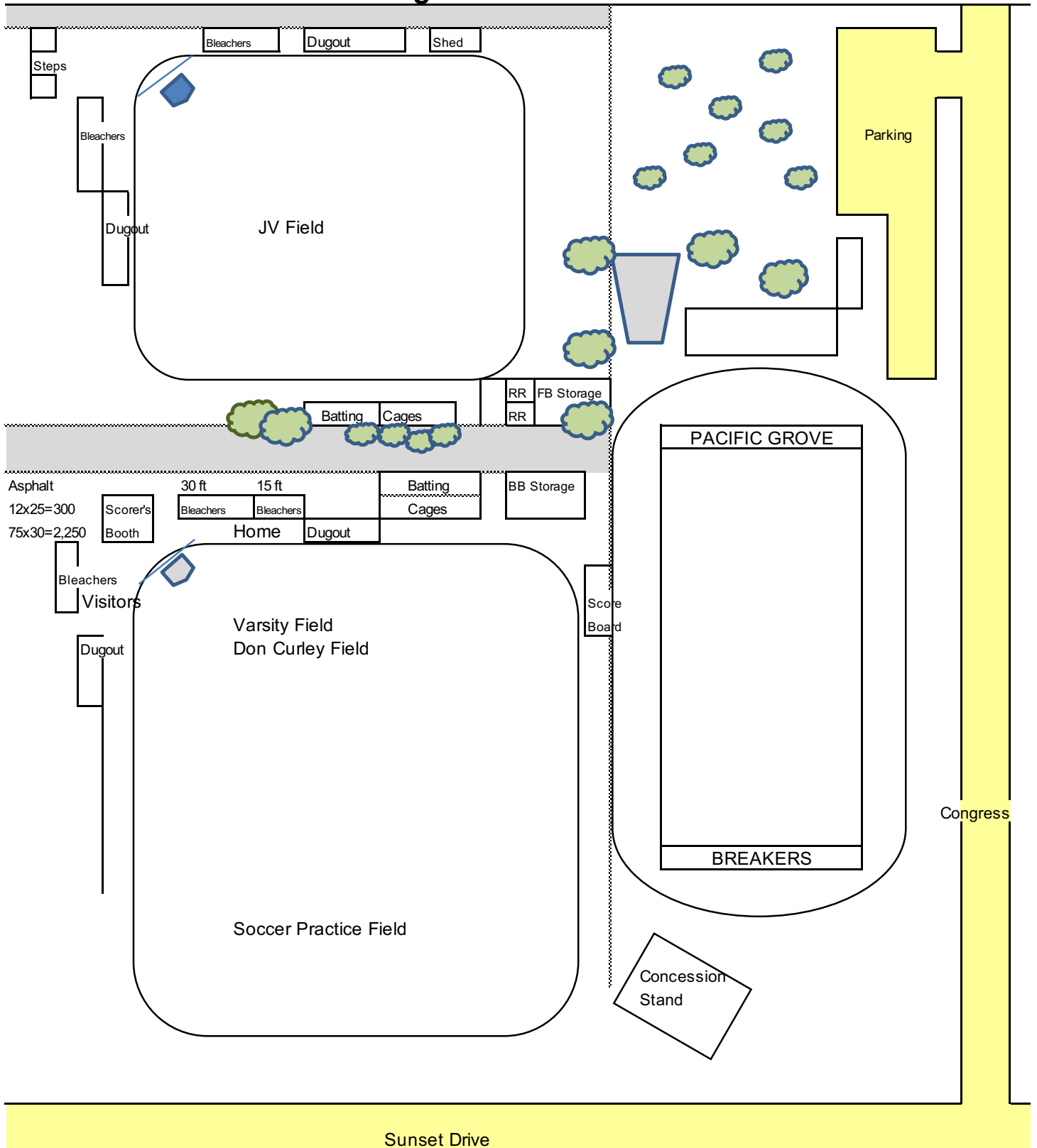
Built in 1955-1959, 2011  
 Classrooms = 43

31.474 Acres  
 95,338 Square Feet

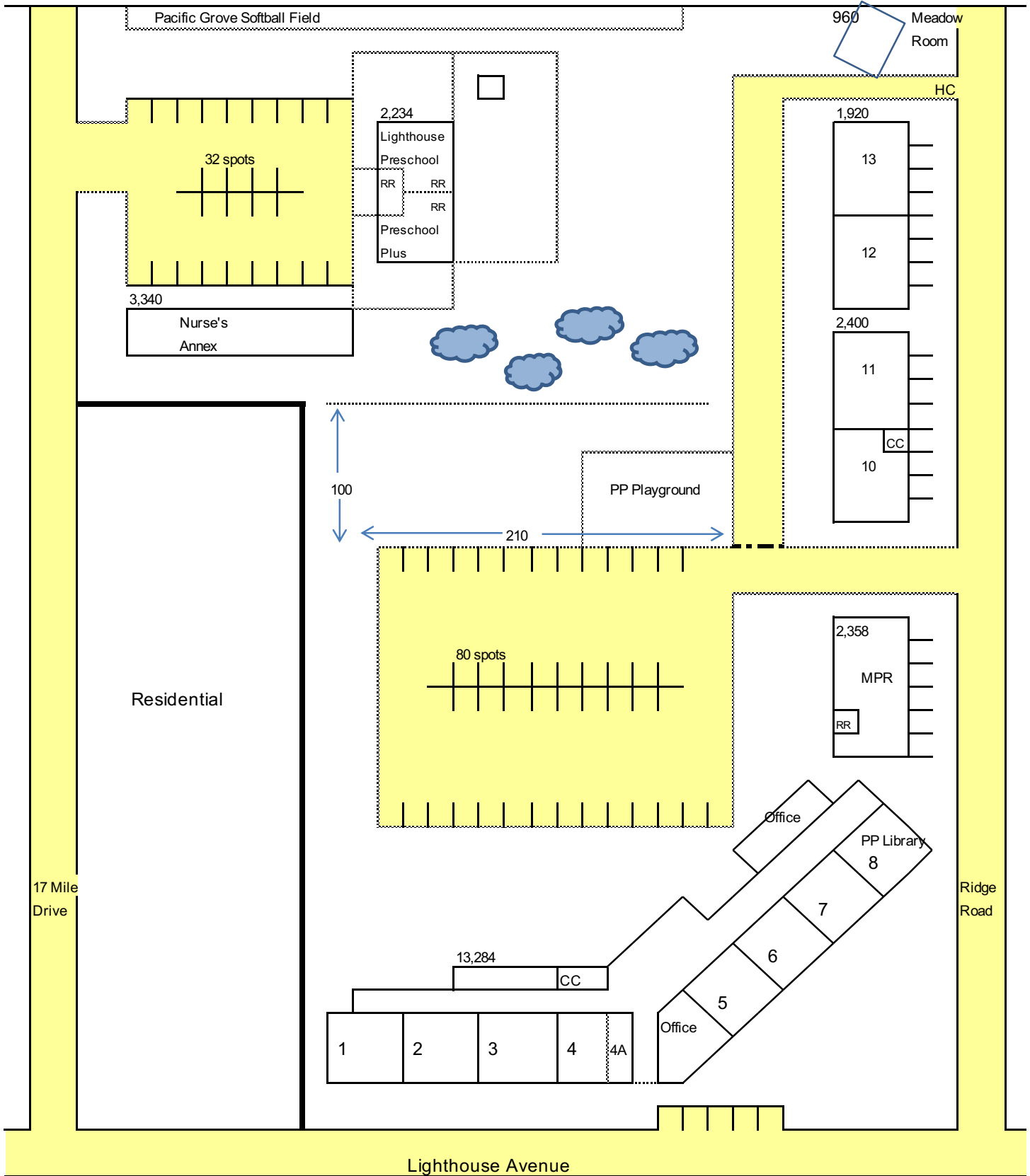
57 toilets - 30 waterless urinals - 12 showers - 179 sinks  
 3 Pumps-38 FA Heaters-8 Air Handlers-16 Radiators



# Pacific Grove High School - Stadium and Fields



# Pacific Grove Adult School



Lighthouse Avenue

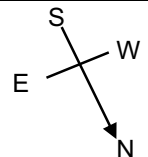
1025 Lighthouse Avenue, Pacific Grove, CA 93950 - 646-6580

Built in 1948 - 7.177 Acres

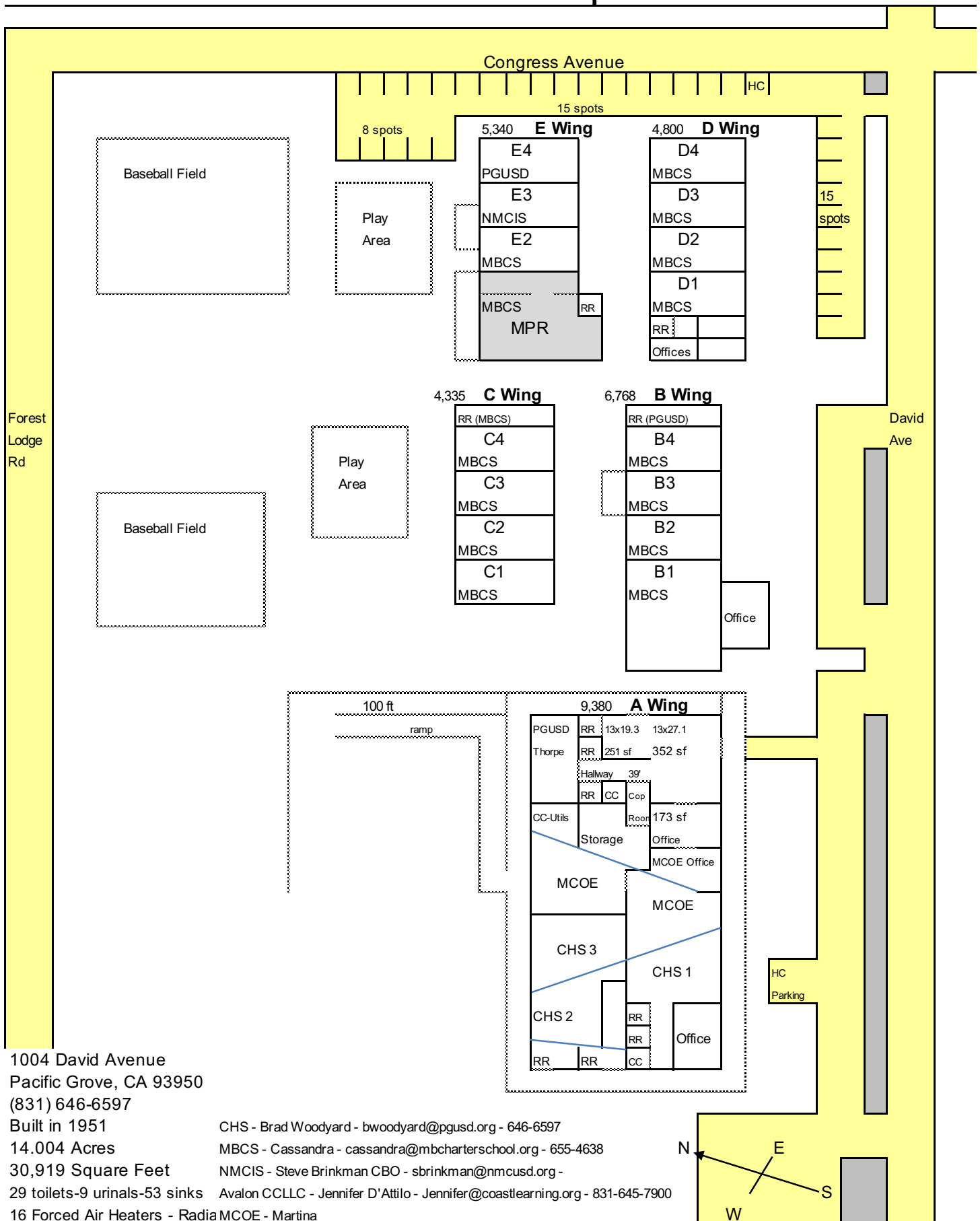
25,536 Square Feet

22 toilets - 2 waterless urinals - 29 sinks

1 Heat Pump - 17 Forced Air Heaters



# David Avenue Campus

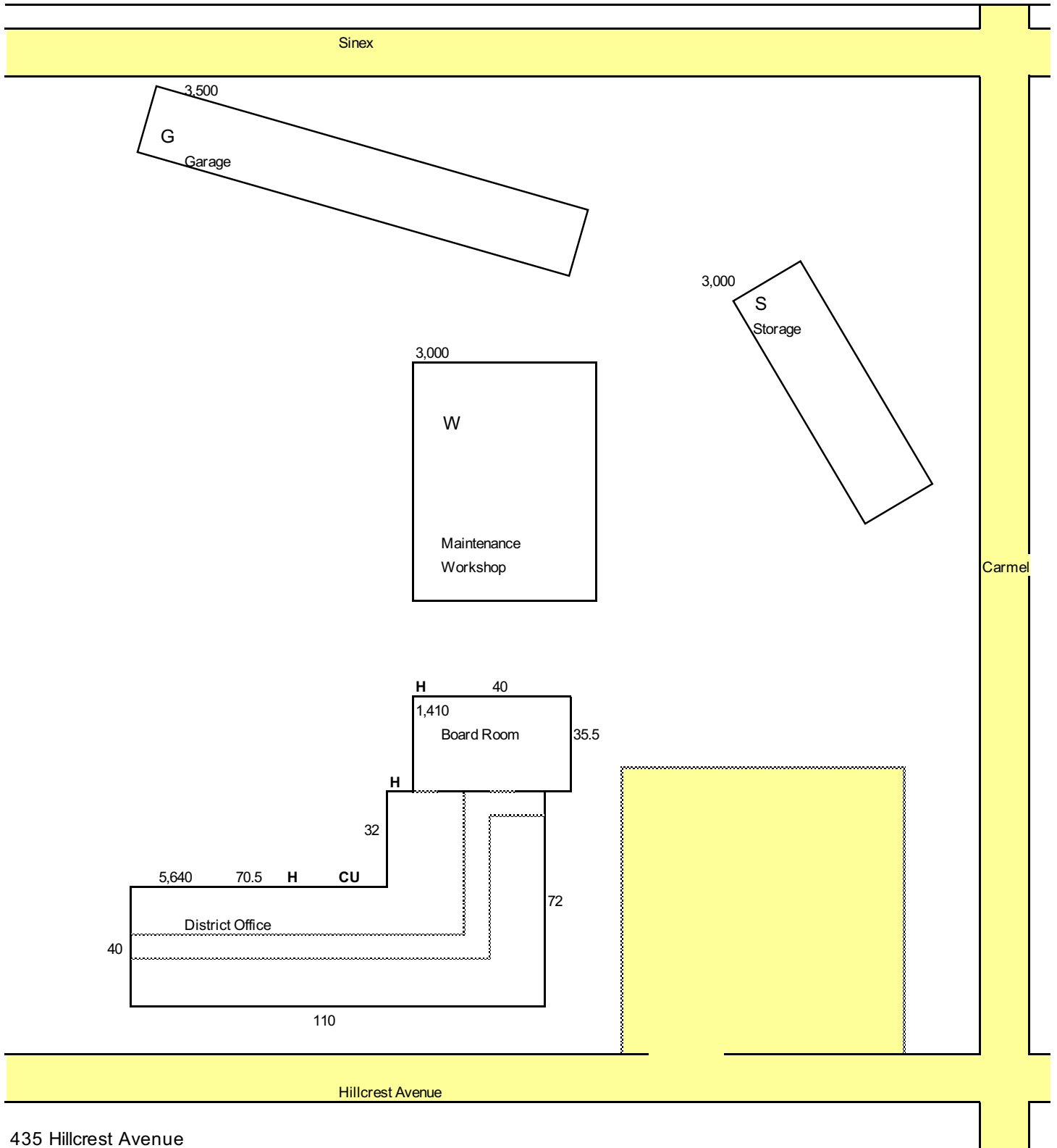


1004 David Avenue  
 Pacific Grove, CA 93950  
 (831) 646-6597

Built in 1951  
 14.004 Acres  
 30,919 Square Feet  
 29 toilets-9 urinals-53 sinks  
 16 Forced Air Heaters - Radia

MCOE - Martina  
 CHS - Brad Woodyard - bwoodyard@pgusd.org - 646-6597  
 MBCS - Cassandra - cassandra@mbcharterschool.org - 655-4638  
 NMCIS - Steve Brinkman CBO - sbrinkman@nmcusd.org -  
 Avalon CCLLC - Jennifer D'Attilo - Jennifer@coastlearning.org - 831-645-7900

# District Office - Maintenance Yard



435 Hillcrest Avenue  
 Pacific Grove, CA 93950  
 (831) 646-6510  
 Built in 2010

Acres  
 16,550 Square Feet  
 6 toilets - 1 waterless urinal - 6 sinks  
 3 Heat Pumps - 1 Furnace



### Basic Aid Reserve

4,500,000  
4,000,000  
3,500,000  
3,000,000  
2,500,000  
2,000,000  
1,500,000  
1,000,000  
500,000



### Fund 1 - General Fund - Combined

		2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24 First Interim	2023-24 Second Interim	2024-25 MYP Estimate	2025-26 MYP Estimate
Beginning Fund Balance - Rest		2,210,809	3,459,861	3,459,861	3,459,861	1,154,866	1,067,185
Beginning Fund Balance - Unrest.		3,989,533	5,759,205	5,759,619	5,759,205	5,326,806	5,834,857
<b>Beginning Fund Balance</b>		<b>6,200,342</b>	<b>9,219,066</b>	<b>9,219,480</b>	<b>9,219,066</b>	<b>6,486,673</b>	<b>6,907,043</b>
<b>Revenues:</b>							
LCFF Sources	8000	37,599,021	37,599,021	37,323,418	37,326,152	39,315,118	41,315,118
Federal Sources	8100	1,015,180	1,029,245	1,051,287	1,031,788	618,971	623,078
State Sources	8300	3,402,805	3,600,975	3,756,550	3,756,550	3,299,076	2,865,175
Local Sources	8600	2,613,213	2,632,502	2,455,706	2,533,478	2,523,213	2,562,213
<b>Total Revenues</b>		<b>44,630,219</b>	<b>44,861,743</b>	<b>44,586,961</b>	<b>44,647,971</b>	<b>45,756,378</b>	<b>47,365,584</b>
percent change		-1.2%	0.5%	-0.6%	0.1%	2.5%	3.5%
<b>Expenditures:</b>							
Certificated Salaries	1000	20,186,130	19,964,878	19,751,435	19,698,323	19,577,970	19,873,731
Classified Salaries	2000	9,087,793	8,980,375	8,831,677	8,719,120	8,857,746	9,006,582
Employee Benefits	3000	11,136,773	10,723,222	10,477,245	10,693,670	10,918,988	11,423,387
Books and Supplies	4000	1,547,105	2,047,960	2,665,550	2,459,038	1,528,679	1,560,003
Services and Other	5000	3,945,272	4,678,552	5,260,413	5,492,275	3,700,992	3,983,434
Capital Outlay	6000	109,235	57,115	60,909	265,909	250,000	225,698
Other Outgo	7100/7400	82,000		82,000	82,000	82,000	82,000
Other Outgo	7600/29			(191,875)	(191,875)		
<b>Total Expenditures</b>		<b>46,094,312</b>	<b>46,375,305</b>	<b>46,937,357</b>	<b>47,213,154</b>	<b>44,916,374</b>	<b>46,390,190</b>
percent change		4.9%	0.6%	1.2%	0.6%	-4.9%	3.3%
<b>Surplus (Deficit)</b>		<b>(1,464,093)</b>	<b>(1,513,562)</b>	<b>(2,350,396)</b>	<b>(2,565,183)</b>	<b>397,346</b>	<b>975,394</b>
Unrestricted		(308,755)	(118,173)	(627,137)	(193,877)		
Restricted		(1,155,338)	(1,396,108)	(1,723,256)	(2,370,241)		
<b>Transfers In (Out)</b>							
Fund 11 - Adult Education		-	-	-	-	-	-
Fund 12 - Child Development		(19,635)	(19,635)	-	-	(19,635)	(19,635)
Fund 13 - Cafeteria		-	-	-	-	-	-
Fund 14 - Deferred Maintenance		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Fund 40 - Cap Reserve		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
<b>Net Transfers In (Out)</b>		<b>(419,635)</b>	<b>(419,635)</b>	<b>(400,000)</b>	<b>(400,000)</b>	<b>(419,635)</b>	<b>(419,635)</b>
<b>Ending Fund Balance</b>		<b>4,316,614</b>	<b>7,411,107</b>	<b>6,469,084</b>	<b>6,486,672</b>	<b>6,907,042</b>	<b>7,882,435</b>
<b>Components of Ending Fund Balance</b>							
a Nonspendable - Revolving Cash		5,000	5,000	5,000	5,000	5,000	5,000
b Restricted (restricted carryover)		1,055,471	2,128,999	1,336,605	1,154,866	1,067,185	682,386
c Committed / Prepaid Exp.							
d Assigned							
Prop Tax Reserve (0.50%)		163,922	163,922	163,922	165,267	174,835	175,698
Basic Aid Reserve		1,146,238	3,270,810	3,151,001	3,361,510	3,898,430	5,206,730
Sick Leave Incentive Reserve		-	-	-	-	-	-
Deferred Maint. & RRM Reserve		261,017	261,017	261,017	261,017	268,047	274,861
STRS/PERS Reserve 2021-22		131,422	131,422	131,422	103,896	131,422	131,422
C/o to FD 40; Donations		14,632				14,632	14,632
<b>e 3% Resv for Econ Uncertainties (3%)</b>		<b>1,138,912</b>	<b>1,450,000</b>	<b>1,420,120</b>	<b>1,435,116</b>	<b>1,347,491</b>	<b>1,391,706</b>
Unassigned/Unappropriated							
<b>Subtotal Unrestricted Reserves</b>		<b>2,856,143</b>	<b>5,277,171</b>	<b>5,127,482</b>	<b>5,326,806</b>	<b>5,834,857</b>	<b>7,195,049</b>
Undesignated Resv Percent		6.1%	11.3%	10.8%	10.3%	12.5%	15.4%
<b>Ending Fund Balance</b>		<b>3,916,614</b>	<b>7,411,170</b>	<b>6,469,087</b>	<b>6,486,672</b>	<b>6,907,042</b>	<b>7,882,435</b>

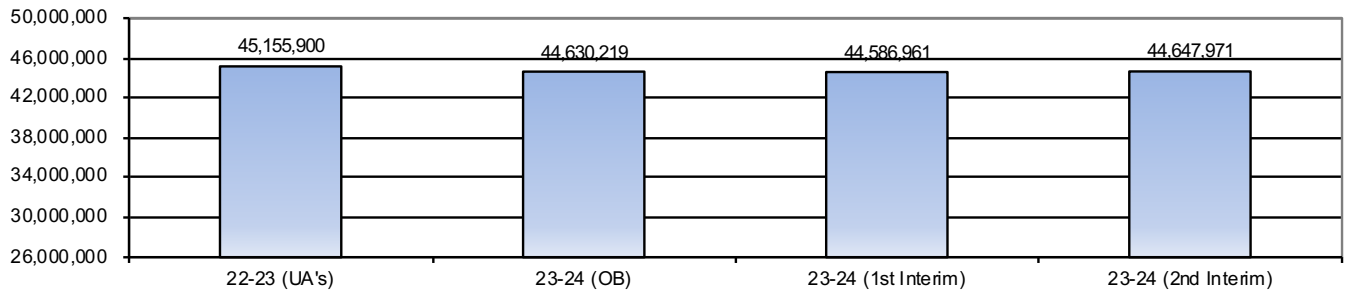
# Revenues - 8000

277/604

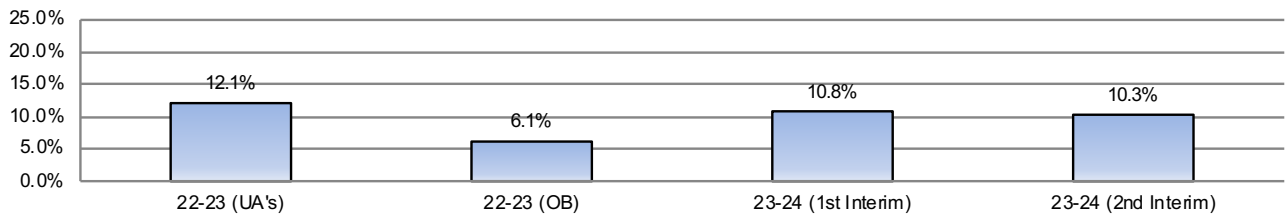
		2023-24	2023-24	2023-24	2023-24	2024-25		2025-26
		Adopted Budget	Budget Revision #1	First Interim	Second Interim	MYP	Estimate	MYP Estimate
<b>LCFF Sources:</b>	<b>8000</b>							
U LCFF - Current Year	8011	2,505,456	2,505,456	2,505,456	2,505,456	2,505,456	2,505,456	2,505,456
U Prop 30 EPA (thru 18-19)	8012	346,638	346,638	333,956	332,884	322,210	386,969	386,969
U Revenue Limit - Prior Year	8019	-	-	-	-	-	-	-
<b>Prop 30/Rev Limit subtotal</b>		<b>2,852,094</b>	<b>2,852,094</b>	<b>2,839,412</b>	<b>2,838,340</b>	<b>2,827,666</b>	<b>2,892,425</b>	
U Home Owners Exemption	8021	121,467	121,467	115,941	115,941	127,844	134,556	134,556
U Secured Tax Roll	8041	33,417,471	33,417,471	33,053,449	33,053,449	35,171,888	37,018,412	37,018,412
U Unsecured Tax Roll	8042	1,578,022	1,578,022	1,690,841	1,690,841	1,557,530	1,639,300	1,639,300
U Prior Years Taxes	8043	4,243	4,243	3,793	3,793	4,466	4,700	4,700
U Delinquent Taxes	8048	-	0	-	-	-	-	-
<b>Property Tax subtotal</b>		<b>35,121,203</b>	<b>35,121,203</b>	<b>34,864,024</b>	<b>34,864,024</b>	<b>36,861,728</b>	<b>38,796,969</b>	
U Transfer-Funds 11&14	8091	(358,831)	(358,831)	(358,831)	(358,831)	(358,831)	(358,831)	(358,831)
U Transfers to Charter Sch	8096	(15,445)	(15,445)	(21,187)	(17,381)	(15,445)	(15,445)	(15,445)
<b>Total LCFF Sources</b>		<b>37,599,021</b>	<b>37,599,021</b>	<b>37,323,418</b>	<b>37,326,152</b>	<b>39,315,118</b>	<b>41,315,118</b>	
percent change		4.8%	0.0%	-0.7%	0.0%	5.3%	5.1%	
<b>Federal Sources:</b>	<b>8100</b>							
R Special Education-per UC	8181	376,592	392,033	431,832	405,023	376,592	378,475	378,475
U Medical Adm Act (MAA)	8290	50,000	25,000	-	-	-	-	-
R Title I	3010	138,847	158,311	158,311	162,778	149,260	150,753	150,753
R CTIG	3550	-	-	33,574	33,574	25,454	25,709	25,709
R Title II Teacher Quality	4035	34,958	34,683	37,932	39,006	35,308	35,661	35,661
R Title III Limited English P	4203	10,100	12,065	12,342	12,342	12,357	12,481	12,481
R Medi-Cal Billing	5640	-	20,007	23,724	25,493	-	-	-
R All Other Federal Revenue	8290	627,312	387,146	353,572	353,572	-	-	-
<b>Total Federal Sources</b>		<b>1,237,809</b>	<b>1,029,245</b>	<b>1,051,287</b>	<b>1,031,788</b>	<b>618,971</b>	<b>623,078</b>	
percent change		-35.1%	-37.4%	-15.1%	0.2%	-50.0%	0.7%	
<b>State Sources:</b>	<b>8300</b>							
U Transportation	8311	2,382	2,382	2,382	2,382	2,382	2,382	2,382
U All other state	8590	-	71,667	71,667	71,667	-	-	-
U Mandated Costs/one time	8550	79,000	162,566	-	-	79,000	79,086	79,086
R State Lottery - Restrict	8560	94,552	101,246	101,246	101,246	118,724	118,724	118,724
R STRS on Behalf	7690	1,748,076	1,800,099	1,800,099	1,800,099	1,804,160	1,804,160	1,804,160
U State Lottery - Unrestrict	8560	269,384	288,231	389,477	389,477	301,240	301,240	301,240
R ELOP - 2600	2600	351,030	340,133	340,133	340,133	-	-	-
R ELOP - Para	7426	-	-	-	-	200,000	202,000	202,000
R CBET/SPED Early Int	6547	-	103,524	103,524	103,524	435,987	-	-
R Kit Inf & Eqmt. Café	0325	-	10,662	10,662	10,662	-	0	0
U TIIG	0394	-	-	14,905	14,905	-	0	0
U Reserve 7810	8590	-	-	66,879	66,879	-	0	0
U School Safety Violence F	0405	-	-	54,329	54,329	-	0	0
U Res 000 Object 8590 - U	8590	-	-	80,782	80,782	-	0	0
R Arts and Music Block Gr	0760	95,222	481,908	481,908	481,908	-	-	-
R Other State (CASPP/PD	8590	-	-	-	-	119,000	119,000	119,000
R CTE Incentive Grant	6387	116,583	116,100	116,100	116,100	116,583	116,583	116,583
R Mental Health	6546	-	122,457	122,457	122,457	122,000	122,000	122,000
<b>Total State Sources</b>		<b>3,405,187</b>	<b>3,600,975</b>	<b>3,756,550</b>	<b>3,756,550</b>	<b>3,299,076</b>	<b>2,865,175</b>	

Revenues (continued)		2023-24	2023-24	2023-24	2023-24	2024-25	2025-26
		Adopted Budget	Budget Revision #1	First Interim	Second Interim	MYP Estimate	MYP Estimate
<b>Local Sources:</b>	<b>8600</b>						
U Interest - Unrestricted	8660	314,513	305,062	305,062	305,062	248,741	248,741
U Gain or Loss on Investm	8662	217,944	217,944	217,944	281,657	227,987	227,987
U Transportation Fees	8675	15,000	15,000	15,000	15,000	15,000	15,000
R Other Local Revenue - R	8699	332,971	332,971	332,971	332,971	332,971	332,971
U Local Rev (grants,donati	8699	437,879	486,246	323,510	323,510	430,830	430,830
R Transfers-COE Sped	8792	1,236,279	1,236,279	1,222,219	1,236,278	1,267,684	1,267,684
U LEA Billing	9021	-	39,000	39,000	39,000	-	-
<b>Total Local Sources</b>		<b>2,574,386</b>	<b>2,632,502</b>	<b>2,455,706</b>	<b>2,533,478</b>	<b>2,523,213</b>	<b>2,562,213</b>
percent change		35.8%	-1.2%	29.5%	47.6%	-2.0%	1.5%
<b>Total Revenues - Restricted</b>		<b>4,088,958</b>	<b>4,326,251</b>	<b>4,392,807</b>	<b>4,387,367</b>	<b>4,480,093</b>	<b>4,484,200</b>
<b>Total Revenues - Unrestricted</b>		<b>40,080,333</b>	<b>40,076,679</b>	<b>39,768,915</b>	<b>39,835,362</b>	<b>41,256,285</b>	<b>42,822,384</b>
<b>Total Revenues</b>		<b>44,169,291</b>	<b>44,861,743</b>	<b>45,017,836</b>	<b>45,017,836</b>	<b>45,736,378</b>	<b>47,306,584</b>
percent change		1.8%	-0.5%	1.9%	0.3%	3.5%	3.4%

### General Fund Revenues

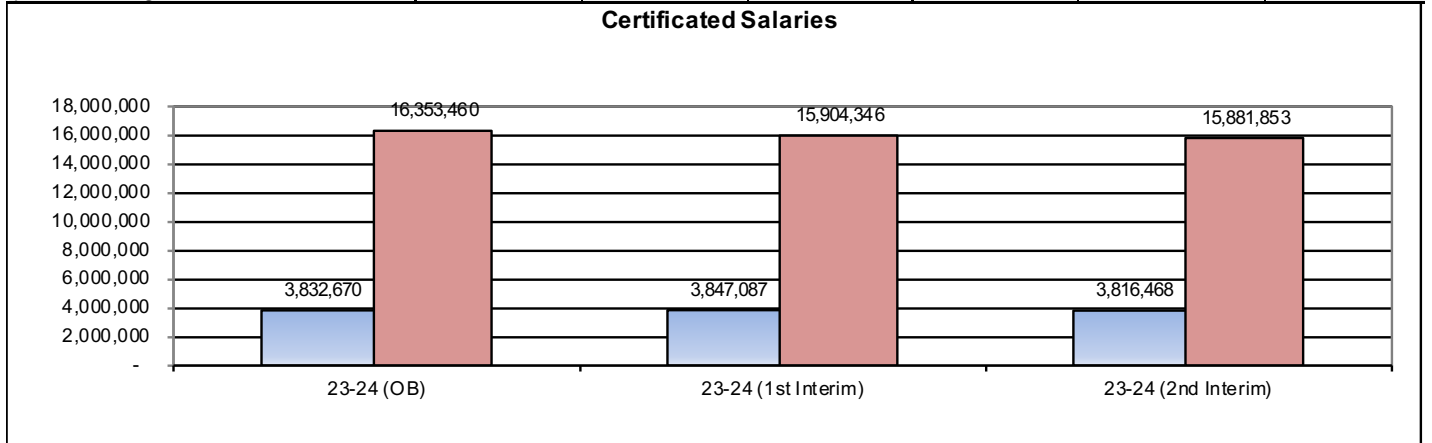


### Unrestricted Reserve Levels



### Certificated Salaries - 1000

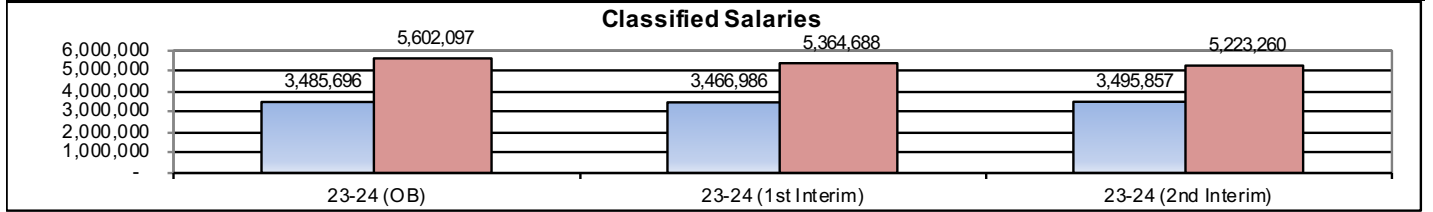
		2023-24	2023-24	2023-24	2023-24	2024-25		2025-26
		Adopted	Budget	First Interim	Second Interim	MYP	Estimate	MYP
		Budget	Revision #1					Estimate
<b>Teacher Salaries</b>	1100							
Restricted		2,389,353	2,447,236	2,441,078	2,448,801	2,056,623		2,087,678
Unrestricted		13,312,335	13,235,242	13,004,432	12,961,996	13,145,980		13,344,485
<b>Total Teacher Salaries</b>		<b>15,701,688</b>	<b>15,682,478</b>	<b>15,445,510</b>	<b>15,410,797</b>	<b>15,202,604</b>		<b>15,432,163</b>
<b>Pupil Support</b>	1200							
Restricted		871,786	837,786	827,950	809,537	841,363		854,067
Unrestricted		943,289	952,024	948,706	949,028	964,075		978,633
<b>Total Pupil Support</b>		<b>1,815,075</b>	<b>1,789,810</b>	<b>1,776,656</b>	<b>1,758,565</b>	<b>1,805,438</b>		<b>1,832,700</b>
<b>Supervisors and Administration</b>								
Restricted	1300/1360	203,854	226,256	216,001	216,037	219,537		223,093
Unrestricted		1,898,153	1,708,520	1,746,435	1,764,280	1,792,861		1,821,906
<b>Total Supervisors and Administration</b>		<b>2,102,007</b>	<b>1,934,776</b>	<b>1,962,436</b>	<b>1,980,317</b>	<b>2,012,398</b>		<b>2,044,999</b>
<b>Other Certificated</b>								
Restricted	1900	367,677	350,765	362,058	342,093	347,635		350,574
Unrestricted	1960	199,683	207,049	204,773	206,549	209,895		213,295
<b>Total Other Certificated</b>		<b>567,360</b>	<b>557,814</b>	<b>566,831</b>	<b>548,642</b>	<b>557,530</b>		<b>563,869</b>
<b>Total Restricted</b>		<b>3,832,670</b>	<b>3,862,043</b>	<b>3,847,087</b>	<b>3,816,468</b>	<b>3,465,158</b>		<b>3,515,413</b>
<b>Total Unrestricted</b>		<b>16,353,460</b>	<b>16,102,835</b>	<b>15,904,346</b>	<b>15,881,853</b>	<b>16,112,812</b>		<b>16,358,318</b>
<b>Total Certificated Salaries</b>		<b>20,186,130</b>	<b>19,964,878</b>	<b>19,751,433</b>	<b>19,698,321</b>	<b>19,577,970</b>		<b>19,873,731</b>
percent change		7.1%	-0.1%	-2.2%	-1.3%	-3.0%		1.5%



# Classified Salaries - 2000

280/604

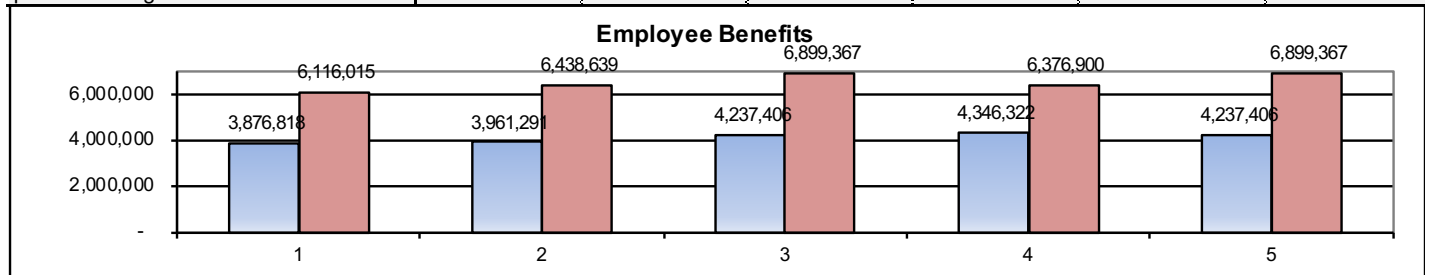
		2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24 First Interim	2023-24 Second Interim	2024-25 MYP Estimate	2025-26 MYP Estimate
<b>Instructional Aides</b>	<b>2000</b>						
Restricted	2100	1,887,905	1,995,317	1,987,200	1,985,063	2,017,675	2,050,793
Unrestricted		840,683	724,395	713,952	739,106	753,001	767,158
<b>Total Instructional Aides</b>		<b>2,728,588</b>	<b>2,719,712</b>	<b>2,701,152</b>	<b>2,724,169</b>	<b>2,770,676</b>	<b>2,817,951</b>
<b>Support Salaries</b>							
Restricted	2200	580,368	592,117	586,062	586,062	597,080	606,279
Unrestricted		1,694,149	1,706,608	1,682,816	1,677,509	1,707,153	1,739,248
<b>Total Support Salaries</b>		<b>2,274,517</b>	<b>2,298,725</b>	<b>2,268,878</b>	<b>2,263,571</b>	<b>2,304,233</b>	<b>2,345,527</b>
<b>Support Substitutes</b>							
Restricted	2210/2230	-	-	-	-	-	-
Unrestricted	2230	24,150	24,150	-	-	-	-
<b>Total Support Substitutes</b>		<b>24,150</b>	<b>24,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supervisors &amp; Administrators</b>							
Restricted	2300	237,310	164,860	164,860	164,860	165,734	166,612
Unrestricted		824,977	749,319	654,460	634,602	637,965	641,347
<b>Total Supervisors &amp; Administrators</b>		<b>1,062,287</b>	<b>914,179</b>	<b>819,320</b>	<b>799,462</b>	<b>803,699</b>	<b>807,959</b>
<b>Clerical &amp; Office</b>							
Restricted	2400	141,922	93,013	88,670	85,235	86,837	88,470
Unrestricted		1,875,439	1,886,439	1,878,172	1,852,392	1,887,217	1,922,697
<b>Total Clerical &amp; Office</b>		<b>2,017,361</b>	<b>1,979,452</b>	<b>1,966,842</b>	<b>1,937,627</b>	<b>1,974,054</b>	<b>2,011,167</b>
<b>Other Classified Salaries</b>							
Restricted	2900	638,191	642,226	640,194	674,637	687,320	700,242
Unrestricted		342,699	401,931	435,288	311,899	317,763	323,737
<b>Total Other Classified Salaries</b>		<b>980,890</b>	<b>1,044,157</b>	<b>1,075,482</b>	<b>986,536</b>	<b>1,005,083</b>	<b>1,023,978</b>
<b>Total Restricted</b>		<b>3,485,696</b>	<b>3,487,533</b>	<b>3,466,986</b>	<b>3,495,857</b>	<b>3,554,647</b>	<b>3,612,396</b>
<b>Total Unrestricted</b>		<b>5,602,097</b>	<b>5,492,842</b>	<b>5,364,688</b>	<b>5,223,260</b>	<b>5,303,099</b>	<b>5,394,185</b>
<b>Total Classified Salaries</b>		<b>9,087,793</b>	<b>8,980,375</b>	<b>8,831,674</b>	<b>8,719,117</b>	<b>8,857,746</b>	<b>9,006,582</b>
percent change		9.9%	8.9%	-2.8%	-2.9%	-2.5%	1.7%



# Employee Benefits - 3000

281/604

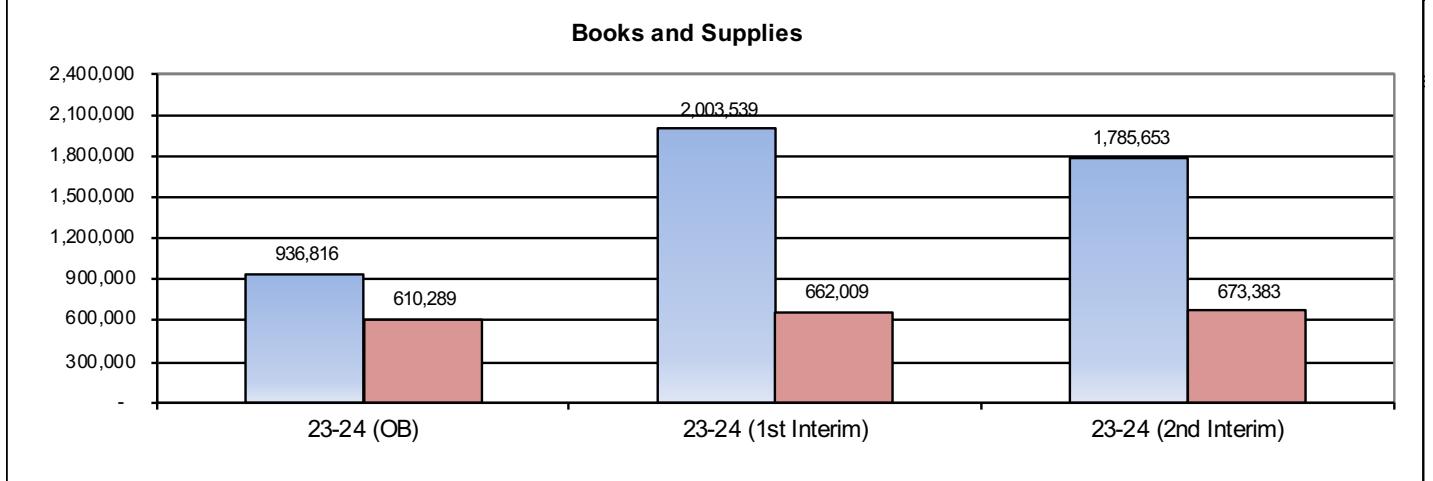
		2023-24	2023-24	2023-24	2023-24	2024-25		2025-26
		Adopted Budget	Budget Revision #1	First Interim	Second Interim	MYP	Estimate	MYP Estimate
<b>STRS</b>								
Restricted	3100	2,558,319	2,573,308	2,513,773	2,596,695	2,640,839	2,640,839	2,640,839
Unrestricted		3,343,281	2,937,700	2,945,516	2,978,290	3,028,921	3,028,921	3,028,921
<b>Total STRS</b>		<b>5,901,600</b>	<b>5,511,008</b>	<b>5,459,289</b>	<b>5,574,985</b>	<b>5,669,760</b>	<b>5,669,760</b>	<b>5,669,760</b>
Employee - STRS		10.25%	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%	19.10%
<b>PERS</b>								
Restricted	3200	885,009	925,171	894,769	983,382	1,000,099	1,000,099	1,000,099
Unrestricted		1,550,350	1,430,769	1,405,449	1,379,237	1,402,684	1,402,684	1,402,684
<b>Total PERS</b>		<b>2,435,359</b>	<b>2,355,940</b>	<b>2,300,218</b>	<b>2,362,619</b>	<b>2,402,784</b>	<b>2,402,784</b>	<b>2,402,784</b>
Employee - PERS		7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Employer - PERS		26.7%	26.7%	26.7%	26.7%	27.1%	27.1%	27.1%
<b>Social Security - Medicare</b>								
Restricted	3300	267,424	319,593	305,870	305,926	271,702	276,320	276,320
Unrestricted		583,837	652,422	625,895	634,864	593,762	603,855	603,855
<b>Total Social Security - Medicare</b>		<b>851,261</b>	<b>972,015</b>	<b>931,765</b>	<b>940,790</b>	<b>865,464</b>	<b>880,175</b>	<b>880,175</b>
Employee - FICA		6.20%	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%	6.20%
Employer/Employee - Medicare		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
<b>Health and Welfare</b>								
Restricted	3400	342,150	383,626	340,137	338,072	347,624	353,533	353,533
Unrestricted		863,014	932,483	899,999	927,495	877,685	892,585	892,585
<b>Total Health and Welfare</b>		<b>1,205,164</b>	<b>1,316,109</b>	<b>1,240,136</b>	<b>1,265,567</b>	<b>1,225,309</b>	<b>1,246,118</b>	<b>1,246,118</b>
<b>SUI</b>								
Restricted	3500	33,912	4,436	3,660	3,662	34,488	35,074	35,074
Unrestricted		101,182	18,272	10,892	11,078	102,902	101,182	101,182
<b>Total SUI</b>		<b>135,094</b>	<b>22,708</b>	<b>14,552</b>	<b>14,740</b>	<b>137,390</b>	<b>136,256</b>	<b>136,256</b>
Employee - SUI		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Employer - SUI		0.50%	0.50%	0.50%	0.50%	0.20%	0.20%	0.20%
<b>Workers Comp</b>								
Restricted	3600	147,720	136,658	129,914	130,077	150,231	147,720	147,720
Unrestricted		439,767	386,639	378,264	381,785	447,243	439,767	439,767
<b>Total Workers Comp</b>		<b>587,487</b>	<b>523,297</b>	<b>508,178</b>	<b>511,862</b>	<b>597,474</b>	<b>587,487</b>	<b>587,487</b>
Experience Mod Rate		2.178	2.178	2.178	2.178	2.178	2.178	2.178
<b>OPEB</b>								
Restricted	3700							
Unrestricted								
<b>Total Retiree Benefits</b>		-	-	-	-	-	-	-
<b>Other Benefits</b>								
Restricted	3900	2,872	3,530	3,315	3,315	2,872	2,872	2,872
Unrestricted		17,936	18,615	19,784	19,784	17,936	17,936	17,936
<b>Total Workers Comp</b>		<b>20,808</b>	<b>22,145</b>	<b>23,099</b>	<b>23,099</b>	<b>20,808</b>	<b>20,808</b>	<b>20,808</b>
<b>Total Restricted</b>		<b>4,237,406</b>	<b>4,346,322</b>	<b>4,191,438</b>	<b>4,361,129</b>	<b>4,447,855</b>	<b>4,456,457</b>	<b>4,456,457</b>
<b>Total Unrestricted</b>		<b>6,899,367</b>	<b>6,376,900</b>	<b>6,285,799</b>	<b>6,332,533</b>	<b>6,471,133</b>	<b>6,486,930</b>	<b>6,486,930</b>
<b>Total Employee Benefits</b>		<b>11,136,773</b>	<b>10,723,222</b>	<b>10,477,237</b>	<b>10,693,662</b>	<b>10,918,988</b>	<b>11,423,387</b>	<b>11,423,387</b>
percent change		7.1%	-3.7%	-2.3%	2.1%	1.8%	4.6%	4.6%



# Books and Supplies - 4000

282/604

		2023-24	2023-24	2023-24	2023-24	2024-25		2025-26
		Adopted Budget	Budget Revision #	First Interim	Second Interim	MYP	Estimate	MYP Estimate
<b>Books and Supplies</b>								
Restricted	4100	102,990	138,303	135,946	135,946	125,687		126,315
Unrestricted		190,500	190,500	190,500	190,500	297,692		299,180
<b>Total Books and Supplies</b>		<b>293,490</b>	<b>328,803</b>	<b>326,446</b>	<b>326,446</b>	<b>423,379</b>		<b>425,495</b>
<b>Books and Reference Materials</b>								
Restricted	4200	-	18,138	18,138	18,138	-		23,681
Unrestricted		23,355	20,105	20,104	20,104	20,300		20,401
<b>Total Books and Reference Materials</b>		<b>23,355</b>	<b>38,243</b>	<b>38,242</b>	<b>38,242</b>	<b>20,300</b>		<b>44,083</b>
<b>Materials and Supplies</b>								
Restricted	4300	775,452	1,131,985	1,400,595	1,406,396	650,000		653,250
Unrestricted		368,434	420,955	420,731	429,859	400,000		402,000
<b>Total Materials and Supplies</b>		<b>1,143,886</b>	<b>1,552,940</b>	<b>1,821,326</b>	<b>1,836,255</b>	<b>1,050,000</b>		<b>1,055,250</b>
<b>Noncapitalized Equipment</b>								
Restricted	4400	58,374	99,660	450,860	227,173	25,000		25,125
Unrestricted		26,000	28,314	28,674	30,920	10,000		10,050
<b>Total Noncapitalized Equipment</b>		<b>84,374</b>	<b>127,974</b>	<b>479,534</b>	<b>258,093</b>	<b>35,000</b>		<b>35,175</b>
<b>Total Restricted</b>		<b>936,816</b>	<b>1,386,086</b>	<b>2,003,539</b>	<b>1,785,653</b>	<b>800,687</b>		<b>828,371</b>
<b>Total Unrestricted</b>		<b>610,289</b>	<b>661,874</b>	<b>662,009</b>	<b>673,383</b>	<b>727,992</b>		<b>731,632</b>
<b>Total Books and Supplies</b>		<b>1,547,105</b>	<b>2,047,960</b>	<b>2,665,548</b>	<b>2,459,036</b>	<b>1,528,679</b>		<b>1,560,003</b>
percent change		-38.1%	49.9%	72.3%	20.1%	-1.2%		2.0%

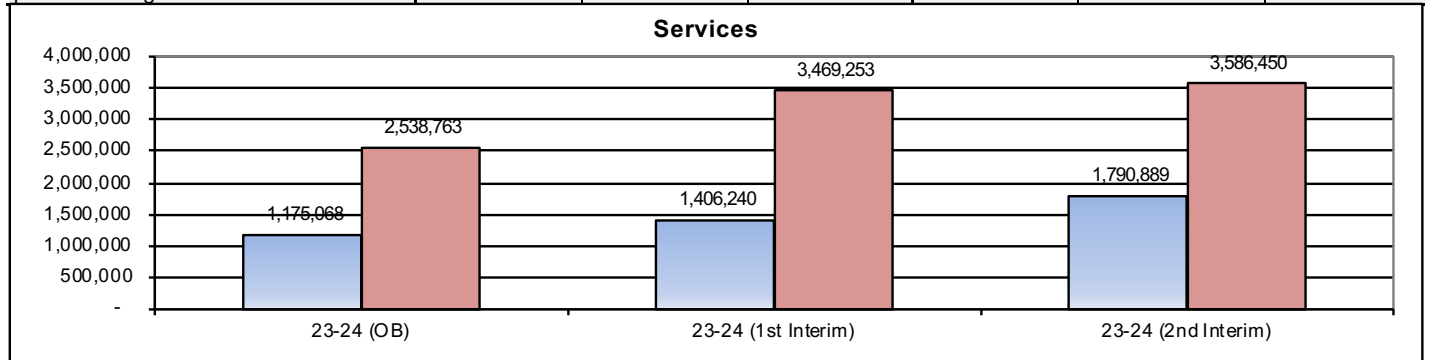




# Services and Other - 5000

283/604

		2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24 First Interim	2023-24 Second Interim	2024-25 MYP Estimate	2025-26 MYP Estimate
<b>Travel and Conferences</b>							
Restricted	5200	15,000	70,649	136,324	145,990	15,000	15,075
Unrestricted		55,840	106,360	95,053	90,533	56,109	56,390
<b>Total Travel and Conferences</b>		<b>70,840</b>	<b>177,009</b>	<b>231,377</b>	<b>236,523</b>	<b>71,109</b>	<b>71,465</b>
<b>Dues and Memberships</b>							
Restricted	5300	2,500	-	-	-	2,500	2,513
Unrestricted		38,720	47,774	48,072	46,889	38,720	38,913
<b>Total Dues and Memberships</b>		<b>41,220</b>	<b>47,774</b>	<b>48,072</b>	<b>46,889</b>	<b>41,220</b>	<b>41,426</b>
<b>Insurance</b>							
Restricted	5450	-	-	-	-	-	-
Unrestricted		258,768	295,500	295,500	295,500	258,768	276,881
<b>Total Insurance</b>		<b>258,768</b>	<b>295,500</b>	<b>295,500</b>	<b>295,500</b>	<b>258,768</b>	<b>276,881</b>
<b>Utilities</b>							
Restricted	5500	-	-	-	-	-	-
Unrestricted		1,006,985	1,134,824	1,130,776	1,130,776	1,176,413	1,258,762
<b>Total Utilities</b>		<b>1,006,985</b>	<b>1,134,824</b>	<b>1,130,776</b>	<b>1,130,776</b>	<b>1,176,413</b>	<b>1,258,762</b>
<b>Rentals, Leases &amp; Repairs</b>							
Restricted	5600	152,520	104,700	104,700	116,319	74,136	74,877
Unrestricted		43,094	114,630	139,344	137,344	92,264	93,187
<b>Total Rental Leases &amp; Repairs</b>		<b>195,614</b>	<b>219,330</b>	<b>244,044</b>	<b>253,663</b>	<b>166,400</b>	<b>168,064</b>
<b>Professional/Consulting Services</b>							
Restricted	5800	1,193,590	1,504,262	1,543,832	1,635,570	852,698	856,961
Unrestricted		995,356	1,143,691	1,611,612	1,727,399	966,197	1,141,091
<b>Total Professional/Consulting Services</b>		<b>2,188,946</b>	<b>2,647,953</b>	<b>3,155,444</b>	<b>3,362,969</b>	<b>1,818,895</b>	<b>1,998,052</b>
<b>Communications</b>							
Restricted	5900	42,630	2,500	6,033	7,675	2,959	2,959
Unrestricted		140,000	146,289	148,896	158,009	165,825	165,825
<b>Total Communications</b>		<b>182,630</b>	<b>148,789</b>	<b>154,929</b>	<b>165,684</b>	<b>168,784</b>	<b>168,784</b>
<b>Total Postage</b>		-	7,104	-	-	-	-
<b>Total Restricted</b>		<b>1,406,240</b>	<b>1,682,265</b>	<b>1,790,889</b>	<b>1,905,554</b>	<b>947,271</b>	<b>952,386</b>
<b>Total Unrestricted</b>		<b>2,538,763</b>	<b>2,996,018</b>	<b>3,469,253</b>	<b>3,586,450</b>	<b>2,753,721</b>	<b>3,031,049</b>
<b>Total Services and Other</b>		<b>3,945,272</b>	<b>4,678,552</b>	<b>5,260,411</b>	<b>5,492,273</b>	<b>3,700,992</b>	<b>3,983,434</b>
percent change		3.4%	18.6%	12.4%	4.4%	-6.2%	7.6%

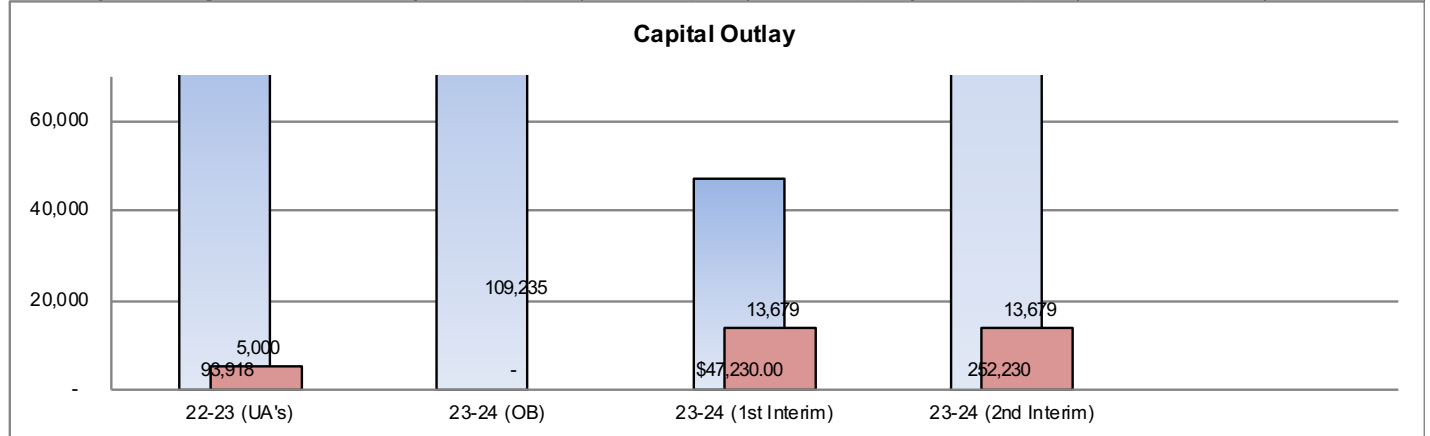


Updated 03-07-2024

# Capital Outlay - 6000

284/604

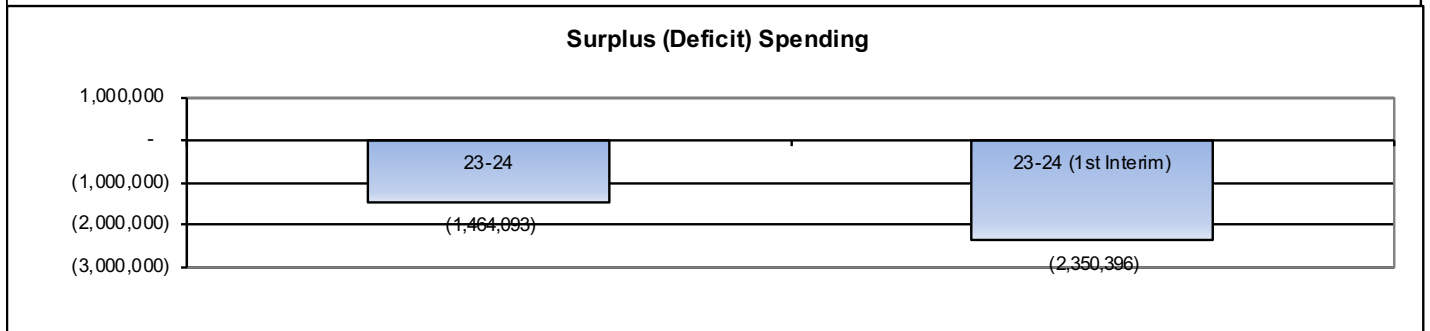
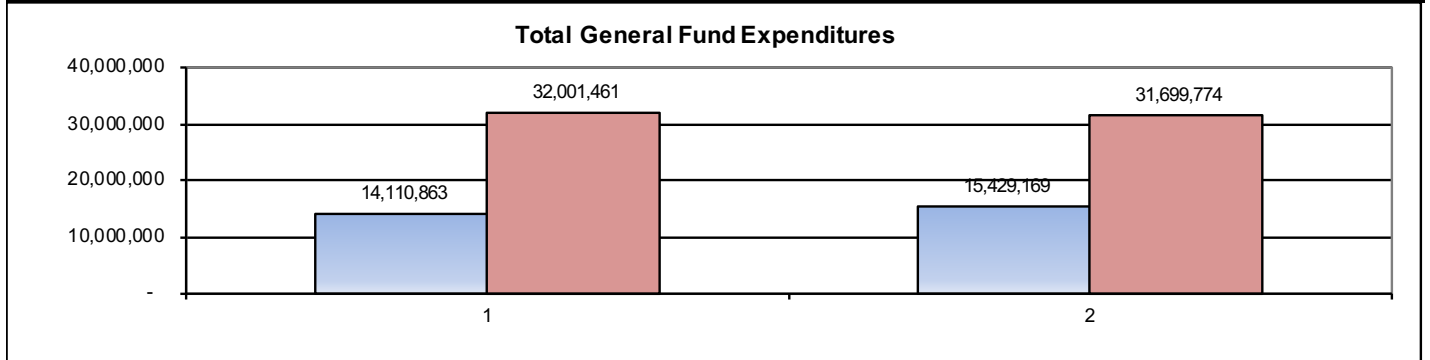
	2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24		2024-25		2025-26
			First Interim	Second Interim	MYP	Estimate	MYP Estimate
<b>Capital Outlay</b> <span style="float: right;">6400</span>							
Restricted	109,235	57,115	47,230	252,230		-	-
Unrestricted	-	-	13,679	13,679		-	-
<b>Total Capital Outlay</b>	<b>109,235</b>	<b>57,115</b>	<b>60,909</b>	<b>265,909</b>		-	-
<b>Total Restricted</b>	<b>109,235</b>	<b>57,115</b>	<b>47,230</b>	<b>252,230</b>		-	-
<b>Total Unrestricted</b>	<b>-</b>	<b>-</b>	<b>13,679</b>	<b>13,679</b>		-	-
<b>Total Capital Outlay</b>	<b>109,235</b>	<b>57,115</b>	<b>60,909</b>	<b>265,909</b>		-	-



## Other Outgo - 7000

285/604

		2023-24		2023-24		2024-25		2025-26
		Adopted Budget	Budget Revision #1	First Interim	Second Interim	MYP Estimate	MYP Estimate	MYP Estimate
<b>Other Tuition</b>								
Restricted	7142	82,000	82,000	82,000	82,000	82,000	82,000	82,000
Unrestricted		-	-	-	-	-	-	-
<b>Total</b>		<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>
<b>Indirect Costs</b>								
Restricted	7310	20,800	-	-	-	-	-	-
Unrestricted		(20,800)	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Indirect Costs</b>								
Restricted	7350	-	57,595	-	-	-	-	-
Unrestricted		-	(191,508)	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>(133,913)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service - Principal</b>								
Restricted	7600	-	-	-	-	-	-	-
Unrestricted		18,285	-	-	-	-	-	-
<b>Total</b>		<b>18,285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Restricted</b>		<b>102,800</b>	<b>139,595</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>
<b>Total Unrestricted</b>		<b>(2,515)</b>	<b>(191,508)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Outgo</b>		<b>100,285</b>	<b>(51,913)</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>
<b>TOTAL EXPENDITURES</b>		<b>46,114,593</b>	<b>46,291,681</b>	<b>47,020,704</b>	<b>47,301,810</b>	<b>44,666,374</b>	<b>45,929,138</b>	



## Fund 11 - Adult Education Fund

		2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24 First Interim	2023-24 Second Interim	2024-25 MYP	2024-25 Estimate	2025-26 MYP Estimate
<b>Beginning Fund Balance</b>		<b>491,979</b>	<b>2,674,621</b>	<b>2,675,466</b>	<b>2,674,621</b>		<b>138,580</b>	<b>150,839</b>
<b>Revenues:</b>								
LCFF Sources	8000	265,459	265,459	265,459	265,459		265,459	265,459
Federal Revenue	8200	55,295	55,295	51,465	51,465		55,295	55,295
Other State Revenue	8091/8590	1,896,913	1,896,913	1,896,913	1,896,913		1,959,285	2,057,249
Other Local Revenue	8600	631,769	555,517	622,112	673,647		638,798	651,433
<b>Total Revenues</b>		<b>2,849,436</b>	<b>2,773,184</b>	<b>2,835,949</b>	<b>2,887,485</b>		<b>2,918,837</b>	<b>3,029,436</b>
<b>Expenditures:</b>								
Certificated Salaries	1000	685,817	660,958	716,444	770,441		675,909	686,521
Classified Salaries	2000	1,217,259	1,093,523	1,030,974	1,101,453		1,174,323	1,194,639
Employee Benefits	3000	683,778	633,573	637,737	719,422		660,582	672,680
Books and Supplies	4000	275,221	265,188	1,383,523	1,410,488		135,890	135,890
Services & Other Operat	5000	187,130	452,249	1,064,008	1,065,395		159,874	159,874
Capital Outlay	6000	151,419	303,328	303,328	268,840		100,000	149,354
Other Outgo	7100	-	96,476	104,857	104,857		-	-
Indirect Costs	7350	-	-	-	-		-	-
<b>Total Expenditures</b>		<b>3,200,624</b>	<b>3,505,295</b>	<b>5,240,874</b>	<b>5,440,899</b>		<b>2,906,578</b>	<b>2,998,957</b>
<b>Surplus (Deficit)</b>		<b>(351,188)</b>	<b>(732,111)</b>	<b>(2,404,925)</b>	<b>(2,553,414)</b>		<b>12,259</b>	<b>30,479</b>
<b>Transfers In - Fund 1</b>	8900							
<b>Ending Fund Balance</b>		<b>140,789</b>	<b>1,942,508</b>	<b>270,742</b>	<b>145,056</b>		<b>150,839</b>	<b>181,318</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Revolvin	9711							
b) Restricted - grants/donat	9740	13,373	146,455	131,966			15,782	14,756
c) Committed	9750							
d) Assigned	9780	127,416	1,796,052	138,775	138,580		135,057	166,562
e) Unassigned/Unappropriat	9790							
<b>Ending Fund Balance</b>		<b>140,789</b>	<b>1,942,508</b>	<b>270,742</b>	<b>138,580</b>		<b>150,839</b>	<b>181,318</b>

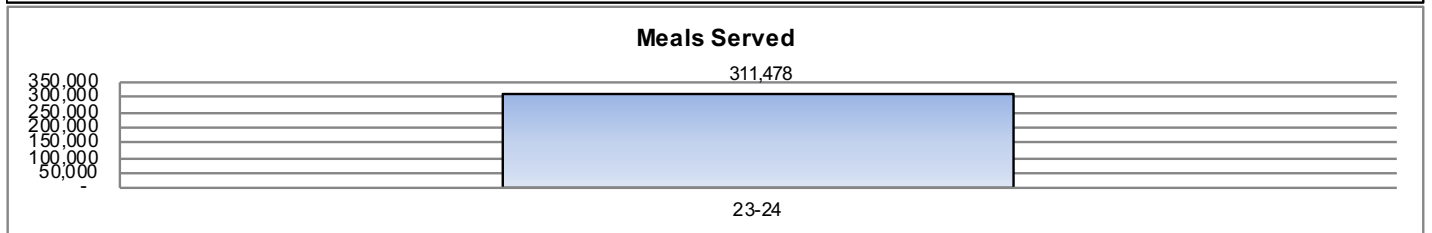
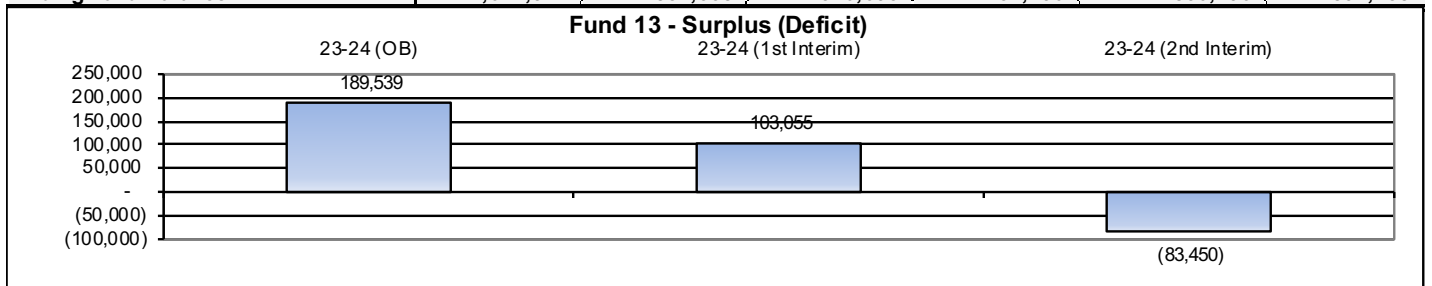
## Fund 12 - Child Development Fund

		2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24 First Interim	2023-24 Second Interim	2024-25 MYP	2024-25 Estimate	2025-26 MYP Estimate
<b>Beginning Fund Balance</b>		<b>51,217</b>	<b>137,379</b>	<b>137,379</b>	<b>137,379</b>		<b>137,716</b>	<b>141,959</b>
<b>Revenues:</b>								
LCFF Sources	8000	-	-	-	-			
Federal Revenue	8100	-	-	3,764	3,764			
State Rev. (Preschool)	8500	131,018	131,018	191,549	191,549	131,000		131,000
Local Rev. (BASRP)	8600	358,236	358,236	358,651	358,651	358,736		359,236
<b>Total Revenues</b>		<b>489,254</b>	<b>489,254</b>	<b>553,964</b>	<b>553,964</b>		<b>489,736</b>	<b>490,236</b>
<b>Expenditures:</b>								
Certificated Salaries	1000	67,759	66,259	88,235	88,235	68,823		69,903
Classified Salaries	2000	262,682	252,077	271,314	268,958	267,226		271,849
Employee Benefits	3000	129,114	133,727	135,067	136,863	132,244		135,428
Books and Supplies	4000	11,840	11,679	31,078	30,957	12,000		12,000
Services & Other Operat	5000	9,242	9,242	9,242	9,363	5,200		5,200
Capital Outlay	6000	-	-	-	-	-		-
Other Outgo	7100	-	-	19,251	19,251			
Indirect Costs	7300	-	2,437	-	-	-		-
<b>Total Expenditures</b>		<b>480,637</b>	<b>475,423</b>	<b>554,189</b>	<b>553,628</b>		<b>485,493</b>	<b>494,381</b>
<b>Surplus (Deficit)</b>		<b>8,617</b>	<b>13,831</b>	<b>(225)</b>	<b>336</b>		<b>4,243</b>	<b>(4,145)</b>
<b>Transfers In Fund 01</b>	8900	19,635	19,635	-	-			
<b>Ending Fund Balance</b>		<b>79,469</b>	<b>170,846</b>	<b>137,155</b>	<b>137,716</b>		<b>141,959</b>	<b>137,814</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Revolvin	9711							
b) Restricted	9740	10,800	27,244	-	-			
c) Committed	9750							
d) Assigned	9780	68,668	143,602	137,155	137,155	141,959		137,814
e) Unassigned-Res for Ecor	9789							
Unassigned/Unappropriat	9790							
<b>Ending Fund Balance</b>		<b>79,468</b>	<b>170,846</b>	<b>137,155</b>	<b>137,155</b>		<b>141,959</b>	<b>137,814</b>

### Fund 13 - Cafeteria Fund

	2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24 First Interim	2023-24 Second Interim	2024-25 MYP Estimate	2025-26 MYP Estimate
<b>Beginning Fund Balance</b>	<b>828,403</b>	<b>837,640</b>	<b>837,640</b>	<b>837,640</b>	<b>754,190</b>	<b>830,196</b>
<b>Revenues:</b>						
LCFF Sources 8000	-	-	-	-		
Federal Revenue 8200	365,536	365,536	500,091	526,358	365,536	365,536
Other State Revenue 8500	941,000	1,040,000	1,040,000	1,040,000	941,000	941,000
Other Local Revenue 8600	19,854	28,854	28,854	28,854	19,854	19,584
<b>Total Revenues</b>	<b>1,326,390</b>	<b>1,434,390</b>	<b>1,568,945</b>	<b>1,595,212</b>	<b>1,326,390</b>	<b>1,326,120</b>
<b>Expenditures:</b>						
Certificated Salaries 1000	-	-	-	-		
Classified Salaries 2000	410,614	405,852	414,966	442,765	418,210	425,947
Employee Benefits 3000	129,314	140,050	133,807	157,177	134,751	140,288
Supplies 4000	563,536	695,947	711,036	823,357	564,036	564,536
Services 5000	33,387	40,843	40,893	41,673	33,387	33,387
Capital Outlay 6000		100,000	100,000	148,500	100,000	100,000
Other Outgo/indirect 7100/7350		35,000	65,188	65,188		
<b>Total Expenditures</b>	<b>1,136,851</b>	<b>1,417,692</b>	<b>1,465,890</b>	<b>1,678,662</b>	<b>1,250,384</b>	<b>1,264,158</b>
<b>Surplus (Deficit)</b>	<b>189,539</b>	<b>16,698</b>	<b>103,055</b>	<b>(83,450)</b>	<b>76,006</b>	<b>61,962</b>
Transfers In - General Fun 8900						
<b>Ending Fund Balance</b>	<b>1,017,942</b>	<b>854,338</b>	<b>940,695</b>	<b>754,190</b>	<b>830,196</b>	<b>892,158</b>

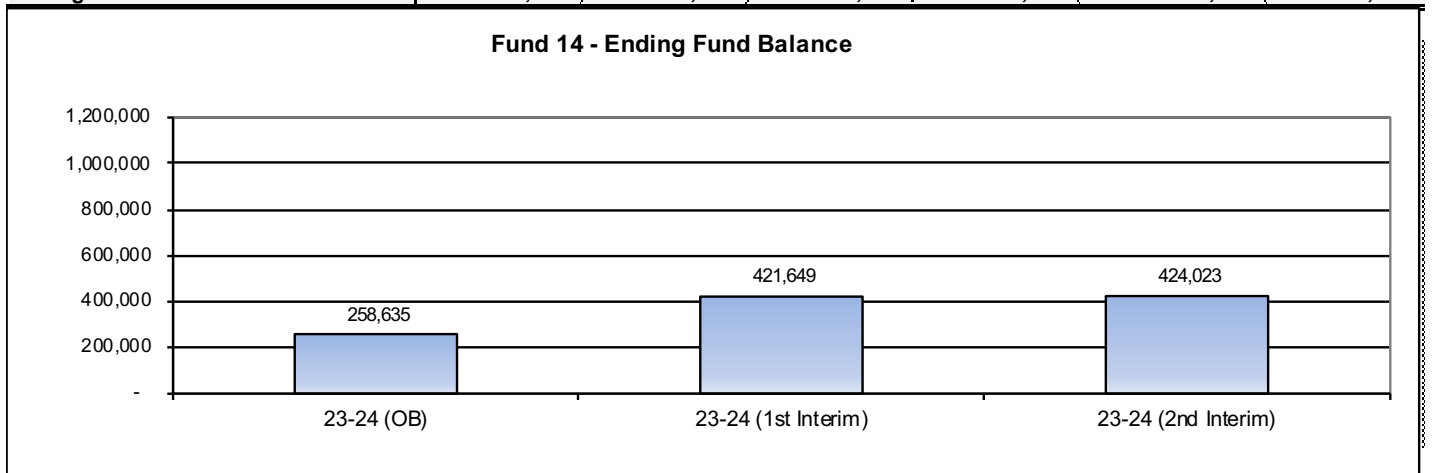
<b>Components of Ending Fund Balance:</b>						
a) Nonspendable - Stores 9711						
b) Restricted 9740	1,017,941	854,338	940,695	754,190	830,196	892,158
c) Committed						
d) Assigned - cash in drawer						
e) Unassigned/Unappropriat 9790						
<b>Ending Fund Balance</b>	<b>1,017,941</b>	<b>854,338</b>	<b>940,695</b>	<b>754,190</b>	<b>830,196</b>	<b>892,158</b>



Updated 03-07-2024

## Fund 14 - Deferred Maintenance Fund

		2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24 First Interim	2023-24 Second Interim	2024-25 MYP	2024-25 Estimate	2025-26 MYP Estimate
<b>Beginning Fund Balance</b>		<b>224,427</b>	<b>387,441</b>	<b>387,441</b>	<b>387,441</b>		<b>424,023</b>	<b>611,877</b>
<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	4,482	4,482	4,482	4,482		4,482	4,482
<b>Total Revenues</b>		<b>97,854</b>	<b>97,854</b>	<b>97,854</b>	<b>97,854</b>		<b>97,854</b>	<b>97,854</b>
<b>Expenditures:</b>								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4300	80,000	80,000	80,000	80,000		80,000	80,000
Repair/rental/Services	5600/5800	183,646	183,646	183,646	183,646		30,000	30,000
Capital Outlay	6000							
Other Outgo	7100							
Indirect Costs	7300							
<b>Total Expenditures</b>		<b>263,646</b>	<b>263,646</b>	<b>263,646</b>	<b>263,646</b>		<b>110,000</b>	<b>110,000</b>
<b>Surplus (Deficit)</b>		<b>(165,792)</b>	<b>(165,792)</b>	<b>(165,792)</b>	<b>(165,792)</b>		<b>(12,146)</b>	<b>(12,146)</b>
<b>Transfers In (Out) - to Gen</b>	8900	200,000	200,000	200,000	200,000		200,000	200,000
<b>Ending Fund Balance</b>		<b>258,635</b>	<b>421,649</b>	<b>421,649</b>	<b>424,023</b>		<b>611,877</b>	<b>799,731</b>
<b>Components of Ending Fund Balance:</b>								
a) Nonspendable - Revolvin	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned	9780	258,635	421,649	421,649	424,023		611,877	799,731
e) Unassigned-Reserve for Unassigned/Unappropriat	9789 9790							
<b>Ending Fund Balance</b>		<b>258,635</b>	<b>421,649</b>	<b>421,649</b>	<b>424,023</b>		<b>611,877</b>	<b>799,731</b>



Updated 03-07-2024

## Fund 20 - Postemployment Benefits Fund

	2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24 First Interim	2023-24 Second Interim	2024-25 MYP Estimate	2025-26 MYP Estimate
<b>Beginning Fund Balance</b>	6,407	6,407	6,407	6,407	6,661	6,915
<b>Revenues:</b>						
LCFF Sources 8000						
Federal Revenue 8100						
Other State Revenue 8300						
Other Local Revenue 8600	254	254	254	254	254	254
<b>Total Revenues</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>
<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>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>
<b>Transfers In (Out) - from C</b> 8900						
<b>Ending Fund Balance</b>	<b>6,661</b>	<b>6,661</b>	<b>6,661</b>	<b>6,661</b>	<b>6,915</b>	<b>7,169</b>
<b>Components of Ending Fund Balance:</b>						
a) Nonspendable - Revolvin 9711						
b) Restricted 9740						
c) Committed 9750						
d) Assigned - Medigap 9780	6,661	6,661	6,661	6,661	6,915	7,169
e) Unassigned-Reserve for 9789						
Unassigned/Unappropriat 9790						
<b>Ending Fund Balance</b>	<b>6,661</b>	<b>6,661</b>	<b>6,661</b>	<b>6,661</b>	<b>6,915</b>	<b>7,169</b>

Updated 03-07-2024

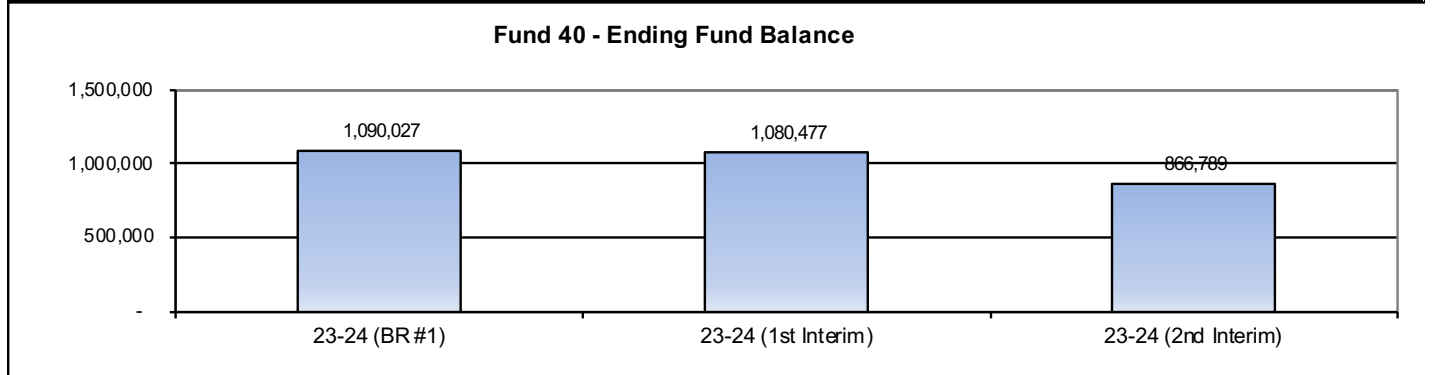


## Fund 21 - Building Fund (Education Technology)

	2023-24 Adopted Budget	2023-24 Budget Revision #1	2023-24 First Interim	2023-24 Second Interim	2024-25 MYP Estimate	2025-26 MYP Estimate
<b>Beginning Fund Balance</b>	<b>3,162,358</b>	<b>3,441,393</b>	<b>3,459,950</b>	<b>3,441,393</b>	<b>2,300,127</b>	<b>657,107</b>
<b>Revenues:</b>						
Mea D - Series A           8951						
Mea D - Series B	5,871,750	5,871,750	6,354,000	6,354,000		6,354,000
Mea A - Series C           8951						
Mea A - Series D           8951						
Other Local Revenue       8600	240,116	240,116	317,096	324,955	240,116	240,116
<b>Total Revenues</b>	<b>6,111,866</b>	<b>6,111,866</b>	<b>6,671,096</b>	<b>6,678,955</b>	<b>240,116</b>	<b>6,594,116</b>
<b>Expenditures:</b>						
Certificated Salaries       1000						
Classified Salaries       2000	85,849	60,695	52,821	47,150	87,566	89,317
Employee Benefits       3000	33,900	23,986	23,625	21,224	34,578	35,270
Supplies                   4000	267,742	407,719	448,975	274,931	273,097	278,559
Services                   5000	282,250	671,641	646,236	879,593	287,895	293,653
Capital Outlay           6000	4,688,775	5,455,157	7,022,124	6,597,321	1,200,000	3,487,531
Other Outgo               7100						
Indirect Costs           7300						
<b>Total Expenditures</b>	<b>5,358,516</b>	<b>6,619,198</b>	<b>8,193,781</b>	<b>7,820,221</b>	<b>1,883,136</b>	<b>4,184,330</b>
<b>Surplus (Deficit)</b>	<b>753,350</b>	<b>(507,332)</b>	<b>(1,522,685)</b>	<b>(1,141,266)</b>	<b>(1,643,020)</b>	<b>2,409,786</b>
<b>Transfers In (Out)</b> 8900/(7619)						
<b>Ending Fund Balance</b>	<b>3,915,708</b>	<b>2,934,061</b>	<b>1,937,265</b>	<b>2,300,127</b>	<b>657,107</b>	<b>3,066,894</b>
<b>Components of Ending Fund Balance:</b>						
a) Nonspendable - Revolvin   9711						
b) Restricted                   9740	3,780,652	2,786,700	1,699,078	2,264,036	657,107	3,066,894
c) Committed                 9750						
d) Assigned                   9780	135,056	147,358	238,184	67,727	-	-
e) Unassigned-Reserve for   9789						
Unassigned/Unappropriat   9790						
<b>Ending Fund Balance</b>	<b>3,915,708</b>	<b>2,934,061</b>	<b>1,937,265</b>	<b>2,331,763</b>	<b>657,107</b>	<b>3,066,894</b>

## Fund 40 - Capital Outlay Projects Fund

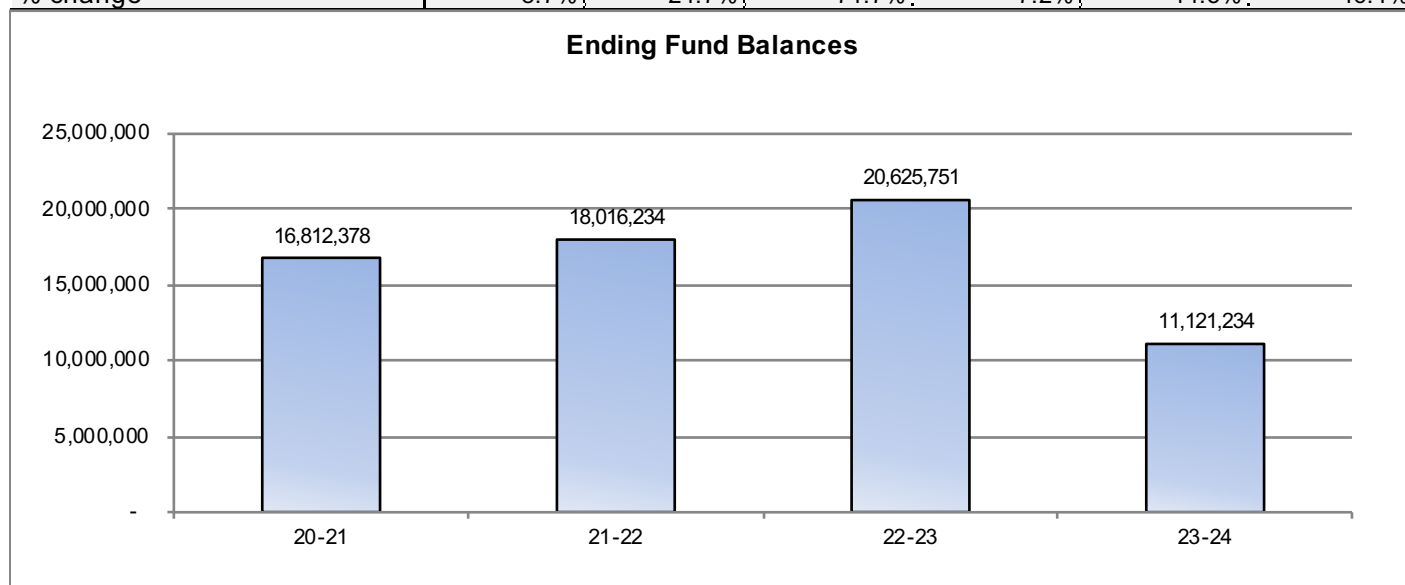
	2023-24		2023-24		2024-25		2025-26
	Adopted Budget	Budget Revision #1	First Interim	Second Interim	MYP Estimate	MYP Estimate	MYP Estimate
<b>Beginning Fund Balance</b>	<b>608,230</b>	<b>782,280</b>	<b>782,280</b>	<b>782,280</b>	<b>866,789</b>	<b>1,009,139</b>	<b>1,009,139</b>
<b>Revenues:</b>							
LCFF Sources 8000							
Other State Revenue 8300							
Leases & Rentals 8600	272,747	272,747	272,747	272,747	280,929	289,357	289,357
Interest income 8600	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>272,747</b>	<b>272,747</b>	<b>272,747</b>	<b>272,747</b>	<b>280,929</b>	<b>289,357</b>	<b>289,357</b>
<b>Expenditures:</b>							
Certificated Salaries 1000							
Classified Salaries 2000							
Employee Benefits 3000							
Supplies 4000	-	-	-	17,551	22,345	24,789	24,789
Services 5000	165,000	165,000	174,550	312,846	316,234	321,332	321,332
Capital Outlay - Equipme 6000				57,840	-	-	-
Other Outgo 7100	-	-	-	-	-	-	-
Indirect Costs 7300	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>165,000</b>	<b>165,000</b>	<b>174,550</b>	<b>388,237</b>	<b>338,579</b>	<b>346,121</b>	<b>346,121</b>
<b>Surplus (Deficit)</b>	<b>107,747</b>	<b>107,747</b>	<b>98,197</b>	<b>(115,490)</b>	<b>(57,650)</b>	<b>(56,764)</b>	<b>(56,764)</b>
<b>Transfers In (Out)</b> 8900	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Ending Fund Balance</b>	<b>915,977</b>	<b>1,090,027</b>	<b>1,080,477</b>	<b>866,789</b>	<b>1,009,139</b>	<b>1,152,376</b>	<b>1,152,376</b>
<b>Components of Ending Fund Balance:</b>							
a) Nonspendable - Revolvin 9711							
b) Restricted 9740							
c) Committed 9750							
d) Assigned 9780	915,977	1,090,027	1,080,477	866,789	1,009,139	1,152,376	1,152,376
e) Unassigned/Unappropriat 9790							
<b>Ending Fund Balance</b>	<b>915,977</b>	<b>1,090,027</b>	<b>1,080,477</b>	<b>866,789</b>	<b>1,009,139</b>	<b>1,152,376</b>	<b>1,152,376</b>



Pacific Grove Unified School District

### Ending Fund Balances

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected
<b>Fund 1 General Fund</b>	<b>4,696,366</b> 2.2%	<b>5,412,712</b> 15.3%	<b>6,840,211</b> 26.4%	<b>8,352,750</b> 22.1%	<b>8,455,792</b> 1.2%	<b>6,486,672</b> -23.3%
<b>Fund 11 Adult Education</b>	<b>2,005,884</b> -14.2%	<b>1,922,958</b> -4.1%	<b>2,210,657</b> 15.0%	<b>1,926,664</b> -12.8%	<b>1,965,650</b> 2.0%	<b>145,056</b> -92.6%
<b>Fund 12 Child Development</b>	<b>37,885</b> -65.0%	<b>284</b> -99.3%	<b>130,483</b> 45912.9%	<b>24,329</b> -81.4%	<b>32,011</b> 31.6%	<b>137,716</b> 330.2%
<b>Fund 13 Cafeteria Fund</b>	<b>11,778</b> -14.4%	<b>7,653</b> -35.0%	<b>317,145</b> 4043.9%	<b>534,681</b> 68.6%	<b>464,676</b> -13.1%	<b>754,190</b> 62.3%
<b>Fund 14 Deferred Maintenance</b>	<b>5,571</b> -78.6%	<b>74,714</b> 1241.2%	<b>150,141</b> 101.0%	<b>173,873</b> 15.8%	<b>242,744</b> 39.6%	<b>424,023</b> 74.7%
<b>Fund 20 Post Emp Benefits</b>	<b>6,034</b> 3.0%	<b>6,182</b> 2.5%	<b>6,294</b> 1.8%	<b>6,394</b> 1.6%	<b>6,202</b> -3.0%	<b>6,661</b> 7.4%
<b>Fund 21 Building Fund</b>	<b>951,155</b> -36.8%	<b>2,134,074</b> 124.4%	<b>6,808,838</b> 219.1%	<b>6,511,730</b> -4.4%	<b>8,835,921</b> 35.7%	<b>2,300,127</b> -74.0%
<b>Fund 40 Capital Outlay Fund</b>	<b>136,813</b> 1186.4%	<b>231,708</b> 69.4%	<b>348,608</b> 50.5%	<b>485,814</b> 39.4%	<b>622,755</b> 28.2%	<b>866,789</b> 39.2%
<b>TOTAL</b>	<b>7,851,485</b>	<b>9,790,283</b>	<b>16,812,378</b>	<b>18,016,234</b>	<b>20,625,751</b>	<b>11,121,234</b>
change	(751,284)	1,938,798	7,022,095	1,203,856	2,609,517	(9,504,517)
% change	-8.7%	24.7%	71.7%	7.2%	14.5%	-46.1%



# Multi-Year Projection

294/604

	2023-24		2023-24		2023-24		2023-24		2024-25		2025-26	
	Adopted Budget	Budget Revision #1	First Interim	Second Interim	Assumptions	Budget	Assumptions	Budget				
<b>Revenue Limit Sources</b>												
8011 LCFF - Current Year	2,505,456	2,505,456	2,505,456	2,505,456		2,505,456		2,505,456			2,505,456	
8012 Prop 30 EPA (thru 18-19)	346,638	346,638	333,956	332,884	\$ 212	1,785 CBEDS	\$ 212	1,765 CBEDS			386,969	
8019 Revenue Limit - Prior Year	-	-	-	-							-	
8021 Home Owners Exemption	121,467	121,467	115,941	115,941	5.25%	AV Increase	127,844	5.25%	AV Increase		134,556	
8041 Secured Tax Roll	33,417,471	33,417,471	33,053,449	33,053,449	5.25%	AV Increase	35,171,888	5.25%	AV Increase		37,018,412	
8042 Unsecured Tax Roll	1,578,022	1,578,022	1,690,841	1,690,841	5.25%	AV Increase	1,557,530	5.25%	AV Increase		1,639,300	
8043 Prior Years Taxes	4,243	4,243	3,793	3,793	5.25%	AV Increase	4,466	5.25%	AV Increase		4,700	
8048 Delinquent Taxes	-	-	-	-	5.25%	AV Increase	-	5.25%	AV Increase		-	
sub total Prop Tax	35,121,203	35,121,203	37,703,436	37,702,364	12.44%		36,861,728	5.25%			38,796,969	
8091 LCFF Transfers	(358,831)	(358,831)	(358,831)	(358,831)		Fund 11 and 14	(358,831)		Fund 11 and 14		(358,831)	
8096 Revenue Limit State Aid CY	(15,445)	(15,445)	(21,187)	(17,381)			(15,445)				(15,445)	
<b>Total Revenue Limit Sources</b>	<b>37,599,021</b>	<b>37,599,021</b>	<b>37,323,418</b>	<b>37,326,152</b>			<b>39,315,118</b>				<b>41,315,118</b>	
\$ change - % change	6.48%	0.00%	-0.73%	0.01%			0.00%				0.00%	
<b>Federal Revenue</b>												
8181 Special Education-per UDC	376,592	392,033	431,832	405,023	0.00%	COLA	376,592	0.50%	COLA		378,475	
8182 SPED Discretionary	-	20,007	23,724	25,493			20,000				20,000	
8290 Medical Adm Act (MAA)	50,000	25,000	-	-	0.00%		-	0.00%			-	
3010 Title I	138,847	158,311	158,311	162,778	1.00%		149,260	1.00%			150,753	
3500-99 CTE	-	-	33,574	33,574	1.00%		25,454	1.00%			25,709	
3210/3212 ESSER - covid 19	-	-	-	-	1.00%		-	1.00%			-	
3213-4 GEER - covid 19	-	-	-	-			-				-	
3220 CRF - covis 19	-	-	-	-			-				-	
4035 Title II Teacher Quality	34,958	34,683	37,932	39,006	1.00%		35,308	1.00%			35,661	
3216-19 ELO - covid 19	-	-	-	-	1.00%		-	1.00%			-	
4201/3 Title III Immigrant Education	-	-	-	-	1.00%		-	1.00%			-	
4127/4203 ESSA	10,100	12,065	12,342	12,342	1.00%		12,357	1.00%			12,481	
8290 All Other Federal Revenue	627,312	387,146	353,572	353,572	1.00%		-				-	
5640/5810 Medi-Cal Billing	-	-	-	-	1.00%		-	1.00%			-	
<b>Total Federal Revenue</b>	<b>1,237,809</b>	<b>1,029,245</b>	<b>1,051,288</b>	<b>1,031,789</b>			<b>618,971</b>			4,107	<b>623,078</b>	
\$ change - % change	-35.47%	-46.03%	-36.10%	-16.64%		(1,299,138)	-67.73%				0.66%	
<b>State Revenue</b>												
8311 EIA	-	-	-	-			-				-	
0000 All other state revenues	2,382	2,382	2,382	2,382			2,382				2,382	
8550 Mandated Costs/one time	79,000	71,667	71,667	71,667	\$ 48		79,000	\$ 48			79,086	
6300 State Lottery - Restricted	94,552	101,246	101,246	101,246	\$ 53	1,767 ADA	118,724	\$ 63	1,767 ADA		118,724	
7690 STRS On Behalf	1,748,076	1,800,099	1,800,099	1,800,099			1,804,160				1,804,160	
1100 State Lottery - Unrestricted	269,384	288,231	389,477	389,477	\$ 151	1,767 ADA	301,240	\$ 151	1,767 ADA		301,240	
8590 RS 6266 - Ed Effect grant	-	-	-	-			-				-	
8590 RS 7420 LLM Prop 98	0	0	0	0	0.00%		-	0.00%			-	
8590 RS 7422 IPI allocation	-	-	-	-	1.00%		-	1.00%			-	
8590 RS 2600 - ELOP	351,030	340,133	340,133	340,133	1.00%		-	1.00%			-	
8590 RS 7426 - ELP para	-	-	-	-	1.00%		200,000	1.00%			202,000	
8590 TUPE	-	66,879	66,879	66,879	1.00%		-	1.00%			-	
8590 9-12 Class Size Reduction	-	-	-	-	1.00%		-	1.00%			-	
Res 7810	-	14,905	14,905	14,905	1.00%		-	1.00%			-	
8590 Res 000 Object 8590 - U	-	80,782	80,782	80,782	1.00%		-	1.00%			-	
8590 Instructional Materials	277,216	-	-	-	1.00%		-	1.00%			-	
8590 Dispute resolution RS 6536	-	-	-	-	1.00%		-	1.00%			-	
8590 Learning recovery RS 7435	371,003	-	-	-	1.00%		-	1.00%			-	
8590 Learning recovery RS 6537	-	-	-	-			-				-	
8590 CBET/ SPED Early Int RS 6547	-	103,524	103,524	103,524	1.00%		435,987	1.00%			-	
8590 PreK Planning Grant - Res 6053	-	-	-	-	1.00%		-	1.00%			-	
8590 Res 6690	-	-	-	-	1.00%		-	1.00%			-	
8520 Kit Inf & Equipment - Cafeteria	-	10,662	10,662	10,662	1.00%		-	1.00%			-	
8590 ROP	-	-	-	-	1.00%		-	1.00%			-	
8590 A-Z Success Gr RS 7412	739	-	-	-	1.00%		-	1.00%			-	
8590 A-G LLM grant - RS 7413	-	-	-	-	1.00%		-	1.00%			-	
8590 TIIG	-	-	-	-	1.00%		-	1.00%			-	
8590 Reserve 7810	-	-	-	-	1.00%		-	1.00%			-	
8590 School Safety Violence Prevention	-	-	54,329	54,329	1.00%		-	1.00%			-	
8590 Pupil Retention	-	-	-	-	1.00%		-	1.00%			-	
8590 Res 000 Object 8590 - U	-	-	-	-	1.00%		-	1.00%			-	
8590 Arts and Music Block Grant	95,222	481,908	481,908	481,908	1.00%		-	1.00%			-	
8590 Other State (CASPP/PD Block gt)	-	-	-	-	1.00%	last year	119,000	1.00%	last year		119,000	
6387 CTE Incentive Grant	116,583	116,100	116,100	116,100			116,583				116,583	
7388 Covid 19	-	-	-	-	0.00%		-	0.00%			-	
6546 Mental Health 6546	-	122,457	122,457	122,457			122,000				122,000	
6512/46 Mental Health Sped	-	-	-	-	0.00%		-	0.00%			-	
8590 CAASPP	-	-	-	-	1.00%		-	1.00%			-	
7425/7510 LLM / Low Performance	-	-	-	-	0.00%		-	0.00%			-	
<b>Total State Revenue</b>	<b>3,405,187</b>	<b>3,600,975</b>	<b>3,756,550</b>	<b>3,756,550</b>			<b>3,299,076</b>			(433,901)	<b>2,865,175</b>	
\$ change - % change	-20.50%	-20.54%	10.32%	4.32%		(724,571)	-18.01%				-13.15%	

		2023-24	2023-24	2023-24	2023-24	2024-25			2025-26				
		Adopted Budget	Budget Revision #1	First Interim	Second Interim	Assumptions		Budget	Assumptions		Budget		
<b>Local Revenue</b>													
8621	Parcel Taxes							-			-		
8631	Sale of Equipment							-			-		
8650	Leases and Rentals							-			-		
8660	Interest - Rest							-			-		
8660	Interest - Unrest	314,513	305,062	305,062	305,062			248,741			248,741		
8662	Gain/Loss on Investments	217,944	217,944	217,944	217,944			227,987			227,987		
8675	Transportation Fees - Unrest	15,000	15,000	15,000	15,000			15,000			15,000		
8677	Interagency Fees							-			-		
8699	Prop 39 Clean Energy							-			-		
8699	Other Local Rev - R - Spec Ed/Don	332,971	332,971	332,971	332,971			332,971			332,971		
8699	Other Local Rev - Unrest - w/c div	437,879	486,246	323,510	323,510			430,830			430,830		
8699	Donations	19,800	-	-	-			-			-		
8699	9021- LEA Medical Billing Option	39,000	39,000	39,000	39,000			39,000			39,000		
8792	SELPA funding	1,236,279	1,236,279	1,222,219	1,236,278			1,267,684			1,267,684		
8799/8621	Other Transfers In	-	-	-	-			-			-		
<b>Total Local Revenue</b>		<b>2,613,386</b>	<b>2,632,502</b>	<b>2,455,706</b>	<b>2,533,478</b>			<b>2,562,213</b>			<b>2,523,213</b>		
\$ change - % change		46.41%	4.07%	-20.57%	-3.06%			665,975 35.12%		(39,000)	-1.52%		
<b>Total Revenues</b>		<b>44,855,403</b>	<b>44,861,743</b>	<b>44,586,964</b>	<b>44,647,971</b>			<b>45,795,378</b>			<b>47,326,584</b>		
\$ change - % change		1.93%	-0.65%	-0.61%	0.14%			5,975,915 13.89%		1,531,205	3.34%		
<b>Certificated Salaries</b>													
1100	<b>Teacher Salaries - R</b>	<b>2,389,353</b>	<b>2,447,236</b>	<b>2,441,078</b>	<b>2,448,801</b>	<b>1.62%</b>	<b>2,205,023</b>	<b>0.00</b>	<b>2,056,623</b>	<b>1.51%</b>	<b>2,238,319</b>	<b>0.00</b>	<b>2,087,678</b>
	Teacher Salaries - U	13,312,335	13,235,242	13,004,432	12,961,996	1.62%			13,145,980	1.51%			13,344,485
1110	<b>Substitute Teachers - R</b>					<b>0.50%</b>				<b>0.50%</b>			
	Substitute Teachers - U					0.50%			-	0.50%			-
1120/30	<b>Teachers Hourly - R</b>					<b>1.62%</b>				<b>1.51%</b>			
	Teachers Hourly - U					1.62%			-	1.51%			-
1160	<b>Teachers Stipends - R</b>					<b>1.62%</b>				<b>1.51%</b>			
	Teachers Stipends - U					1.62%			-	1.51%			-
1200	<b>Pupil Support - R</b>	<b>871,786</b>	<b>837,786</b>	<b>827,950</b>	<b>809,537</b>	<b>1.62%</b>			<b>841,363</b>	<b>1.51%</b>			<b>854,067</b>
	Pupil Support - U	943,289	952,024	948,706	949,028	1.62%			964,075	1.51%			978,633
1220/30	<b>Pupil Support Hourly - R</b>												
	Pupil Support Hourly - U								-				-
1300/20	<b>Supervisors &amp; Admin - R</b>	<b>203,854</b>	<b>226,256</b>	<b>216,001</b>	<b>216,037</b>	<b>1.62%</b>			<b>219,537</b>	<b>1.62%</b>			<b>223,093</b>
	Supervisors & Admin - U	1,898,153	1,708,520	1,746,435	1,764,280	1.62%			1,792,861	1.62%			1,821,906
1360/65	<b>Supervisors - stipends - R</b>												
	Supervisors - stipends - U								-				-
1900/60	<b>Other Certificated - R</b>	<b>367,677</b>	<b>350,765</b>	<b>362,058</b>	<b>342,093</b>	<b>1.62%</b>			<b>347,635</b>				<b>350,574</b>
	Other Certificated - U	199,683	207,049	204,773	206,549	1.62%			209,895	1.62%			213,295
<b>Restricted</b>		<b>3,832,670</b>	<b>3,862,043</b>	<b>3,847,088</b>	<b>3,816,469</b>				<b>3,465,158</b>				<b>3,515,413</b>
<b>Unrestricted</b>		<b>16,353,460</b>	<b>16,102,835</b>	<b>15,904,347</b>	<b>15,881,854</b>				<b>16,112,516</b>				<b>16,358,318</b>
<b>Total Certificated Salaries</b>		<b>20,186,130</b>	<b>19,964,878</b>	<b>19,751,435</b>	<b>19,698,323</b>				<b>19,577,674</b>				<b>19,873,731</b>
\$ change - % change		7.09%	-0.09%	-2.15%	-1.34%			(608,456) -3.23%		296,058	1.51%		

		2023-24	2023-24	2023-24	2023-24	2024-25			2025-26				
		Adopted Budget	Budget Revision #1	First Interim	Second Interim	Assumptions		Budget	Assumptions		Budget		
						SC&SI	\$/FTE	# FTE	SC&SI	\$/FTE	# FTE		
<b>Classified Salaries</b>													
2100	<b>Instl Aides - Salaries - R</b>	1,887,905	1,995,317	1,987,200	1,985,063	1.88%	1,716,574	0.00	2,017,675	1.88%	1,748,846	0.00	2,050,793
	Instl Aides - Salaries - U	840,683	724,395	713,952	739,106	1.88%			753,001	1.88%			767,158
2110	<b>Instl Aides - Substitutes - R</b>	-	-	-	-	1.88%	-	0.00	-	1.88%	-	0.00	-
	Instl Aides - Salaries - U	-	-	-	-	1.88%			-	1.88%			-
2125	<b>Instl Aides - vacation payout - R</b>	-	-	-	-				-				-
	Instl Aides - vacation payout - U	-	-	-	-	1.73%			-	1.88%			-
2130/60	<b>Instl Aides - Hourly - R</b>	-	-	-	-	1.88%	-	0.00	-	1.88%	-	0.00	-
	Instl Aides - Salaries - U	-	-	-	-	1.88%			-	1.88%			-
2200	<b>Support Salaries - R</b>	580,368	592,117	586,062	586,062	1.88%			597,080	1.88%			606,279
	Support Salaries - U	1,694,149	1,706,608	1,682,816	1,677,509	1.88%			1,707,153	1.88%			1,739,248
2210	<b>Support Substitutes - R</b>	-	-	-	-				-				-
	Support Substitutes - U	24,150	24,150	-	-	1.88%			-	1.83%			-
2230/2225	<b>Support Hourly - R</b>	-	-	-	-	1.88%			-	1.88%			-
	Support Hourly - U	-	-	-	-	1.88%			-	1.88%			-
2250	<b>Support Overtime - R</b>	-	-	-	-	1.88%			-	1.88%			-
	Support Overtime - U	-	-	-	-	1.83%			-	1.73%			-
2260/65	<b>Support Stipend - R</b>	-	-	-	-	1.83%			-	1.73%			-
	Support Stipend - U	-	-	-	-	1.53%			-	1.88%			-
2300/20	<b>Supervisors &amp; Admin - R</b>	237,310	164,860	164,860	164,860	0.53%			165,734	0.53%			166,612
	Supervisors & Admin - U	824,977	749,319	654,460	634,602	0.53%			637,965	0.53%			641,347
2360/65	<b>Sup &amp; Admin - Board - R</b>	-	-	-	-				-				-
	Sup & Admin - Board - U	-	-	-	-				-				-
2400/40	<b>Clerical &amp; Office Salaries - R</b>	141,922	93,013	88,670	85,235	1.88%			86,837	1.88%			88,470
	Clerical & Office Salaries - U	1,875,439	1,886,439	1,878,172	1,852,392	1.88%			1,887,217	1.88%			1,922,697
2430/50	<b>Clerical &amp; Office Hrly/OT - R</b>	-	-	-	-				-				-
	Clerical & Office Hrly/OT - U	-	-	-	-	1.88%			-				-
2930/60	<b>Other Classified subs/hrly - R</b>	-	-	-	-				-				-
	Other Classified Subs/hrly - U	-	-	-	-	1.73%			-	1.88%			-
2900	<b>Other Classified Salaries - R</b>	638,191	642,226	640,194	674,637	1.88%			687,320	1.88%			700,242
	Other Classified Salaries - U	342,699	401,931	435,288	311,899	1.88%			317,763	1.88%			323,737
<b>Restricted</b>		3,485,696	3,487,533	3,466,987	3,495,858				3,554,647				3,612,396
<b>Unrestricted</b>		5,602,097	5,492,842	5,364,689	5,215,509				5,303,099				5,394,185
<b>Total Classified Salaries</b>		9,087,793	8,980,375	8,831,676	8,711,367				8,857,746				9,006,582
<b>\$ change - % change</b>		9.92%	8.93%	-2.82%	-3.00%		(230,047)		0.00%		148,836		1.68%
<b>Benefits</b>													
3100	<b>STRS - R</b>	2,558,319	2,573,308	2,513,773	2,596,695	19.10%	of Cert Salaries		2,640,839	19.1%	of Cert Salaries		2,640,839
	STRS - U	3,343,281	2,937,700	2,945,516	2,978,290	19.10%			3,028,921	19.1%			3,028,921
3200	<b>PERS - R</b>	885,009	925,171	894,769	983,382	26.7%	of Class Salaries		1,000,099	27.7%	of Class Salaries		1,000,099
	PERS - U	1,550,350	1,430,769	1,405,449	1,379,237	26.7%			1,402,684	27.7%			1,402,684
3300	<b>SS - Medicare - R</b>	267,424	319,593	305,870	305,926	7.65%	of Cert+Class Salaries		271,702	7.65%	of Cert+Class Salaries		276,320
	SS - Medicare - U	583,837	652,422	625,895	634,864	7.65%			593,762	7.65%			603,855
3400	<b>Health and Welfare - R</b>	342,150	383,626	340,137	338,072	7.1%	of Cert+Class Salaries		347,624	7.1%	of Cert+Class Salaries		353,533
	Health and Welfare - U	863,014	932,483	899,999	927,495	7.1%			877,685	7.1%			892,585
3500	<b>SUI - R</b>	33,912	4,436	3,660	3,662	0.50%	of Cert+Class Salaries		34,488	0.50%	of Cert+Class Salaries		35,074
	SUI - U	101,182	18,272	10,892	11,078	0.50%			102,902	0.50%			101,182
3600	<b>Workers Comp - R</b>	147,720	136,658	129,914	130,077	2.18%	of Cert+Class Salaries		150,231	2.18%	of Cert+Class Salaries		147,720
	Workers Comp - U	439,767	386,639	378,264	381,785	2.18%			447,243	2.18%			439,767
37/3900	<b>Other - R</b>	2,872	3,530	3,315	3,315	3.0%			2,872	3.0%			2,872
	Other - U	17,936	18,615	19,784	19,784	3.0%			17,936	3.0%			17,936
3701/02	<b>OPEB - R</b>	-	-	-	-				-				-
3701/02	<b>OPEB - U</b>	-	-	-	-				-				-
<b>Restricted</b>		4,237,406	4,346,322	4,191,442	4,361,133				4,447,855				4,456,457
<b>Unrestricted</b>		6,899,367	6,376,900	6,285,803	6,332,537				6,471,133				6,486,930
<b>Total Benefits</b>		11,136,773	10,723,222	10,477,245	10,693,670				10,918,988				10,943,387
<b>\$ change - % change</b>		11.45%	3.11%	-5.92%	-0.28%		971,740		9.77%		24,399		0.22%

		2023-24	2023-24	2023-24	2023-24	2024-25		2025-26	
		Adopted Budget	Budget Revision #1	First Interim	Second Interim	Assumptions	Budget	Assumptions	Budget
<b>Books and Supplies</b>									
4100	<b>Books and Supplies - R</b>	102,990	138,303	135,946	135,946	0.5%	125,687	0.5%	126,315
	Books and Supplies - U	190,500	190,500	190,500	190,500	0.5%	297,692	0.5%	299,180
4200	<b>Books &amp; Ref Mats - R</b>	-	18,138	18,138	18,138	0.5%	23,563	0.5%	23,681
	Books & Ref Mats - U	23,355	20,105	20,104	20,104	0.5%	20,300	0.5%	20,401
4300/47	<b>Materials and Supplies - R</b>	775,452	1,131,985	1,400,595	1,406,396	0.5%	650,000	0.5%	653,250
	Materials and Supplies - U	368,434	420,955	420,731	429,859	0.5%	400,000	0.5%	402,000
4400/4700	<b>Noncapitalized Equip - R</b>	58,374	99,660	450,860	227,173	0.5%	25,000	0.5%	25,125
	Noncapitalized Equip - U	26,000	28,314	28,674	30,920	0.5%	10,000	0.5%	10,050
<b>Restricted</b>		<b>936,816</b>	<b>1,388,086</b>	<b>2,005,539</b>	<b>1,787,653</b>		<b>824,250</b>		<b>828,371</b>
<b>Unrestricted</b>		<b>608,289</b>	<b>659,874</b>	<b>660,011</b>	<b>671,385</b>		<b>727,992</b>		<b>731,632</b>
<b>Total Books &amp; Supplies</b>		<b>1,545,105</b>	<b>2,047,960</b>	<b>2,665,550</b>	<b>2,459,038</b>		<b>1,552,242</b>		<b>1,560,003</b>
\$ change - % change		-38.18%	49.87%	72.52%	20.07%	(693,647)	-30.89%	7,761	0.50%
<b>Services and Other</b>									
5200	<b>Travel and Conferences - R</b>	15,000	70,649	136,324	145,990	0.5%	15,000	0.5%	15,075
	Travel and Conferences - U	56,109	106,629	95,322	90,802	0.5%	56,109	0.5%	56,390
5300	<b>Dues and Memberships - R</b>	2,500	-	-	-	0.5%	2,500	0.5%	2,513
	Dues and Memberships - U	38,720	47,774	48,072	46,889	0.5%	38,720	0.5%	38,913
5450	<b>Insurance - R</b>	-	-	-	-	0.5%	-	0.5%	-
	Insurance - U	258,768	295,500	295,500	295,500	7.0%	258,768	7.0%	276,881
5500	<b>Utilities - R</b>	-	-	-	-	7.0%	-	7.0%	-
	Utilities - U	1,006,985	1,134,824	1,130,776	1,130,776	6.0%	1,176,413	7.0%	1,258,762
5600	<b>Rentals, Leases, Repairs-R</b>	152,520	104,700	104,700	116,319	1.0%	74,136	1.0%	74,877
	Rentals, Leases, Repairs-U	43,094	114,630	139,344	137,344	1.0%	92,264	1.0%	93,187
5710	<b>Direct Costs - R</b>	-	-	-	-	1.0%	-	1.0%	-
	Direct Costs - U	-	-	-	-	1.0%	-	1.0%	-
5800	<b>Prof/Consulting Services - R</b>	1,193,590	1,504,262	1,543,832	1,635,570	0.5%	852,698	0.5%	856,961
	Prof/Consulting Services - U	995,356	1,143,691	1,611,612	1,727,399	0.5%	966,197	0.5%	1,141,091
5900	<b>Communications - R</b>	42,630	2,500	6,033	7,675	1.0%	4,436	0.5%	2,959
	Communications - U	140,000	146,289	148,896	158,009	1.0%	165,000	0.5%	165,825
5930	<b>Postage - R</b>	-	154	-	-	1.0%	-	0.5%	-
	Postage - U	-	6,950	-	-	1.0%	-	0.5%	-
<b>Restricted</b>		<b>1,406,240</b>	<b>1,682,265</b>	<b>1,790,890</b>	<b>1,905,555</b>		<b>948,770</b>		<b>952,386</b>
<b>Unrestricted</b>		<b>2,539,032</b>	<b>2,996,287</b>	<b>3,469,523</b>	<b>3,586,720</b>		<b>2,753,471</b>		<b>3,031,049</b>
<b>Total Services &amp; Other</b>		<b>3,945,272</b>	<b>4,678,552</b>	<b>5,260,413</b>	<b>5,492,275</b>		<b>3,702,241</b>		<b>3,983,434</b>
\$ change - % change		-6.56%	22.65%	33.33%	17.39%	(277,680)	-6.98%	281,194	7.60%
<b>Capital Outlay</b>									
6400/65	Capital Outlay - R	109,235	57,115	47,230	252,230		-		-
6400/6500	Capital Outlay - U	-	-	13,679	13,679		-		-
<b>Total Capital Outlay</b>		<b>109,235</b>	<b>57,115</b>	<b>60,909</b>	<b>265,909</b>		<b>-</b>		<b>-</b>
\$ change - % change						(109,235)	-648.43%	-	-

	2023-24	2023-24	2023-24	2023-24	2024-25		2025-26	
	Adopted Budget	Budget Revision #1	First Interim	Second Interim	Assumptions	Budget	Assumptions	Budget
<b>Other Outgo/Ind Costs</b>								
7130 State Special Schools - R						-		-
State Special Schools - U						-		-
7142 Other Tuition - R	82,000	82,000	82,000	82,000		82,000		82,000
Other Tuition - U	-	-	-	-		-		-
7310 Indirect Costs - R	20,800	-	-	-		-		-
Indirect Costs - U	(20,800)	-	-	-		-		-
7350 Indirect Costs - R		57,595				-		-
Indirect Costs - U		(191,506)				-		-
Debt Service - Principal - U	-	-	-	-		-		-
7612 GF to Child Dev/Cafeteria - R	18,285	-	-	-		-		-
7616 GF to Cafeteria	-	-	-	-		-		-
7619 GF to Child Dev/Adult Ed/Fund 14 and 40	-	-	-	-		-		-
<b>Restricted</b>	<b>102,800</b>	<b>(51,913)</b>	<b>82,000</b>	<b>82,000</b>		<b>82,000</b>		<b>82,000</b>
<b>Unrestricted</b>	<b>(20,800)</b>	<b>(109,508)</b>	<b>82,000</b>	<b>82,000</b>		<b>398,835</b>		<b>398,835</b>
<b>Total Other Outgo</b>	<b>82,000</b>	<b>(161,421)</b>	<b>(191,875)</b>	<b>(191,875)</b>		<b>480,835</b>		<b>480,835</b>
\$ change - % change	-318.63%	-296.85%	18.87%	0.00%	449,713	281.51%	-	0.00%
<b>Total Expenditures</b>	<b>46,092,308</b>	<b>46,290,681</b>	<b>46,937,356</b>	<b>47,210,710</b>		<b>45,119,852</b>		<b>45,847,973</b>
\$ change - % change	6.93%	5.60%	6.83%	2.43%	2,015,141	4.96%	728,120	1.61%
<b>Surplus (Deficit)</b>	<b>(1,236,905)</b>	<b>(1,428,938)</b>	<b>(2,350,392)</b>	<b>(2,562,739)</b>		<b>675,526</b>		<b>1,478,611</b>
\$ change - % change	-830.00%	-278.79%	90.02%	79.35%	766,788	-98.77%	803,085	118.88%
<b>Transfers Out (Fund 12)</b>						<b>19,635</b>		<b>19,635</b>
<b>Transfers Out (Fund 14)</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>		<b>200,000</b>		<b>200,000</b>
<b>Transfers Out (Fund 40)</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>		<b>200,000</b>		<b>200,000</b>
<b>Total Trsfers Out</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>		<b>419,635</b>		<b>419,635</b>
<b>Beginning Balance</b>	<b>6,200,342</b>	<b>6,486,673</b>	<b>9,219,480</b>	<b>9,219,066</b>		<b>4,963,430</b>		<b>5,638,956</b>
<b>Ending Balance</b>	<b>4,963,430</b>	<b>5,057,728</b>	<b>6,869,081</b>	<b>6,656,320</b>		<b>5,638,956</b>		<b>7,117,567</b>
\$ change - % change	-42.28%	-45.14%	38.39%	31.61%	675,526	14.26%	1,478,611	26.22%



## 2023-2024 Budget Revisions - General Fund 01

	Original Budget	Rev #1 Changes	Revised Budget	First Interim	Reconciling Interim
<b>Beginning Balance</b>	6,200,342	3,018,724	9,219,066		
<b>Revenues</b>					
LCFF	37,599,021	-	37,599,021		
Federal Revenues	1,015,180	14,065	1,029,245		
State Revenues	3,402,805	198,170	3,600,975		
Local Revenues	2,613,213	19,289	2,632,502		
<b>Total Revenues</b>	<b>44,630,219</b>	<b>231,524</b>	<b>44,861,743</b>	-	-
<b>Expenditures</b>					
Certificated Salaries	20,186,130	(221,252)	19,964,878		
Classified Salaries	9,087,793	(107,418)	8,980,375		
Benefits	11,136,773	(413,551)	10,723,222		
Books & Supplies	1,547,105	500,855	2,047,960		
Services	3,945,272	733,280	4,678,552		
Capital Outlay	109,235	(52,120)	57,115		
Other Outgo	82,000	(82,000)	-		
Indirect Costs		-			
<b>Total Expenditures</b>	<b>46,094,308</b>	<b>357,794</b>	<b>46,452,102</b>	-	-
<b>Surplus (Deficit)</b>	<b>(1,464,093)</b>		<b>(1,513,562)</b>	-	-
<b>Transfers In (Out)</b>	<b>(19,635)</b>	<b>(62,944)</b>	<b>(82,579)</b>		
<b>Ending Fund Balance</b>	<b>3,916,614</b>	<b>2,892,454</b>	<b>7,411,170</b>	-	-

Components of Ending Fund Balance					
Revolving Cash	5,000	-	5,000		
Restricted Balances	420,843	2,094,122	2,514,965		
Committed		-	-		
Assigned	3,285,200	773,276	4,058,476		
Resv for Ec Unc	1,212,340	1,892	1,214,232		
<b>Ending Fund Balance</b>	<b>4,923,383</b>	<b>2,869,290</b>	<b>7,792,673</b>	-	-

- a           to update state funds per LCFF calculator
- 14,065 b           to update ELO and ESSER funds based on the newly released resource codes by C
- 19,289 c           to reflect new state Mental Health funds
- d           to post increases for current estimates of interest and donations received to date
- (107,418) e           to post decrease reflecting actual salaries & encumbrances
- 500,855 f           to increase extra duty/substitutes/overtime per review of expenditures to date
- (52,120) g           to increase estimates for retiree costs based on review of billings
- h           to post transfers to object code 5800 (services)
- i           to post increase based on recent updates of ELO and ESSER resource codes
- j           to reflect decreased Special Ed billback from the SELPA

## 2023-2024 Budget Revisions - Adult Ed Fund 11

	Original Budget	Rev #1 Changes	Revised Budget	First Interim	Second Interim
<b>Beginning Balance</b>	<b>491,979</b>	2,182,642	<b>2,674,621</b>		
<b>Revenues</b>					
LCFF	265,459	-	265,459		
Federal Revenues	55,295	-	55,295		
State Revenues	1,896,913	-	1,896,913		
Local Revenues	631,769	(76,252)	555,517		
<b>Total Revenues</b>	<b>2,849,436</b>	<b>(76,252)</b>	<b>2,773,184</b>		
<b>Expenditures</b>					
Certificated Salaries	685,817	(24,859)	660,958		
Classified Salaries	1,217,259	(123,736)	1,093,523		
Benefits	683,778	(50,205)	633,573		
Books & Supplies	275,221	(10,033)	265,188		
Services	187,130	265,119	452,249		
Capital Outlay	151,419	151,909	303,328		
Other Outgo	-	96,476	96,476		
Indirect Costs	-	-	-		
<b>Total Expenditures</b>	<b>3,200,624</b>	<b>304,671</b>	<b>3,505,295</b>		
<b>Surplus (Deficit)</b>	<b>(351,188)</b>		<b>(732,111)</b>		
<b>Transfers In (Out)</b>	-	-	-		
<b>Ending Fund Balance</b>	<b>140,789</b>	<b>1,801,721</b>	<b>1,942,510</b>		
<b>Components of Ending Fund Balance</b>					
Revolving Cash	-	-	-		
Restricted Balances	13,373	133,082	146,455		
Committed		-			
Assigned	127,416	1,668,636	1,796,052		
Resv for Ec Unc	-	-	-		
<b>Ending Fund Balance</b>	<b>140,789</b>	<b>1,801,718</b>	<b>1,942,507</b>		

- (76,252) a            to post increase based on funds received to date
- b                    to decrease due to vacancies not filled to date for instructional staff
- (24,859) c            to decrease budget based on vacancies not filled to date for classified staff
- (50,205) d            to decrease budget based on vacancies not filled
- 265,119 e            to increase budget for IMAC lab, Tech and chromebooks
- 96,476 f              to post increase for additional services
- 304,671 g            to post increase for fencing project

## 2023-2024 Budget Revisions - Child Development Fund 12

	Original Budget	Rev #1 Changes	Revised Budget	First Interim	Second Interim
<b>Beginning Balance</b>	51,217	86,162	137,379		
<b>Revenues</b>					
LCFF	-	-	-		
Federal Revenues	-	-	-		
State Revenues	131,018	-	131,018		
Local Revenues	358,236	-	358,236		
<b>Total Revenues</b>	<b>489,254</b>	<b>-</b>	<b>489,254</b>	-	-
<b>Expenditures</b>					
Certificated Salaries	67,759	(1,500)	66,259		
Classified Salaries	262,682	(10,605)	252,077		
Benefits	129,114	4,613	133,727		
Books & Supplies	11,840	(161)	11,679		
Services	9,242	-	9,242		
Capital Outlay	-	-	-		
Other Outgo	-	-	-		
Indirect Costs	-	-	-		
<b>Total Expenditures</b>	<b>480,637</b>	<b>(7,653)</b>	<b>472,984</b>		
<b>Surplus (Deficit)</b>	<b>8,617</b>	<b>7,653</b>	<b>13,831</b>		
<b>Transfers In (Out)</b>	19,635	-	19,635		
<b>Ending Fund Balance</b>	<b>79,469</b>	<b>93,815</b>	<b>170,846</b>		

<b>Components of Ending Fund Balance</b>					
Revolving Cash		-	-		
Restricted Balances	10,800	16,444	27,244		
Committed					
Assigned	68,668		143,602		
Resv for Ec Unc	-	-	-		
<b>Ending Fund Balance</b>	<b>79,468</b>	<b>16,444</b>	<b>170,846</b>		

- (1,500) a**            to post a slight increase for extra hours worked
- 4,613 b**            to increase substitute costs
- c**                to reflect increased certificated and classified costs
- d**                to post budget transfers between object codes
- (7,653) e**        to post budget transfers between object codes

## 2023-2024 Budget Revisions - Cafeteria Fund 13

0	Original Budget	Rev #1 Changes	Revised Budget	First Interim	Second Interim
<b>Beginning Balance</b>	828,403	9,237	837,640		
<b>Revenues</b>					
LCFF		-			
Federal Revenues	365,536	-	365,536		
State Revenues	941,000	99,000	1,040,000		
Local Revenues	19,854	9,000	28,854		
<b>Total Revenues</b>	<b>1,326,390</b>	<b>108,000</b>	<b>1,434,390</b>		
<b>Expenditures</b>					
Certificated Salaries		-			
Classified Salaries	410,614	(4,762)	405,852		
Benefits	129,314	10,736	140,050		
Supplies	563,536	132,411	695,947		
Services	33,387	7,456	40,843		
Capital Outlay	-	100,000	100,000		
Other Outgo	-	35,000	35,000		
Indirect Costs	-	-	-		
<b>Total Expenditures</b>	<b>1,136,851</b>	<b>280,841</b>	<b>1,417,692</b>		
<b>Surplus (Deficit)</b>	<b>189,539</b>		<b>16,698</b>		
<b>Transfers In (Out)</b>	-	-	-		
<b>Ending Fund Balance</b>	<b>1,017,942</b>	<b>(163,604)</b>	<b>854,338</b>		

Components of Ending Fund Balance					
Stores-Rev Cash	-	-	-		
Restricted Balances	1,017,941	(163,603)	854,338		
Committed	-		-		
Assigned	-		-		
Resv for Ec Unc	-		-		
<b>Ending Fund Balance</b>	<b>1,017,941</b>	<b>(163,603)</b>	<b>854,338</b>		

- 9,000** a                    to post income received from interest and adult lunch sales
- b                            to increase classified substitute costs
- c                            to increase classified statutory costs

## 2023-2024 Budget Revisions - Deferred Maintenance Fund 14

	Original Budget	Rev #1 Changes	Revised Budget	First Interim	Second Interim
<b>Beginning Balance</b>	224,427	163,014	387,441		
<b>Revenues</b>					
LCFF	93,372	-	93,372		
Federal Revenues	-	-	-		
State Revenues	-	-	-		
Local Revenues	4,482	-	4,482		
<b>Total Revenues</b>	<b>97,854</b>	<b>-</b>	<b>97,854</b>		
<b>Expenditures</b>					
Certificated Salaries	-	-	-		
Classified Salaries	-	-	-		
Benefits	-	-	-		
Supplies	80,000	-	80,000		
Services	183,646	-	183,646		
Capital Outlay	-	-	-		
Other Outgo	-	-	-		
Indirect Costs	-	-	-		
<b>Total Expenditures</b>	<b>263,646</b>	<b>-</b>	<b>263,646</b>		
<b>Surplus (Deficit)</b>	<b>(165,792)</b>		<b>(165,792)</b>		
<b>Transfers In (out)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Ending Fund Balance</b>	<b>58,635</b>	<b>163,014</b>	<b>221,649</b>		

<b>Components of Ending Fund Balance</b>					
Revolving Cash	-	-	-		
Restricted Balances					
Committed					
Assigned	258,635	163,014	421,649		
Resv for Ec Unc					
<b>Ending Fund Balance</b>	<b>258,635</b>	<b>163,014</b>	<b>421,649</b>		

## 2023-2024 Budget Revisions - Post Emp Benefits Fund 20

	Original Budget	Rev #1 Changes	Revised Budget	First Interim	Second Interim
<b>Beginning Balance</b>	6,407	-	6,407		
<b>Revenues</b>					
LCFF	-	-			
Federal Revenues	-	-			
State Revenues	-	-			
Local Revenues	254	-	254		
<b>Total Revenues</b>	254	-	254		
<b>Expenditures</b>					
Certificated Salaries	-	-			
Classified Salaries	-	-			
Benefits	-	-			
Books & Supplies	-	-			
Services	-	-			
Capital Outlay	-	-			
Other Outgo	-	-			
Indirect Costs	-	-			
<b>Total Expenditures</b>	-	-	-		
<b>Surplus (Deficit)</b>	254		254		
<b>Transfers In (Out)</b>	-	-	-		
<b>Ending Fund Balance</b>	6,661	-	6,661		
<b>Components of Ending Fund Balance</b>					
Revolving Cash		-			
Restricted Balances					
Committed			-		
Assigned	6,661	-	6,661		
Resv for Ec Unc		-			
<b>Ending Fund Balance</b>	6,661	-	6,661		

\_\_\_\_\_

\_\_\_\_\_

## 2023-2024 Budget Revisions - Building Fund 21

	Original Budget	Rev #1 Changes	Revised Budget	First Interim	Second Interim
<b>Beginning Balance</b>	3,162,358	279,035	3,441,393		
<b>Revenues</b>					
Meas D - Series A	-	-	-		
Meas D - Series B	5,871,750	-	5,871,750		
Meas A - Series C	-	-	-		
Meas A - Series D	-	-	-		
Other Local Revenue	240,116	-	240,116		
<b>Total Revenues</b>	<b>6,111,866</b>	<b>-</b>	<b>6,111,866</b>		
<b>Expenditures</b>					
Certificated Salaries	-	-	-		
Classified Salaries	85,849	(25,154)	60,695		
Benefits	33,900	(9,914)	23,986		
Supplies	267,742	139,977	407,719		
Services	282,250	389,391	671,641		
Capital Outlay	4,688,775	766,382	5,455,157		
Other Outgo	-	-	-		
Indirect Costs	-	-	-		
<b>Total Expenditures</b>	<b>5,358,516</b>	<b>1,260,682</b>	<b>6,619,198</b>		
<b>Surplus (Deficit)</b>	<b>753,350</b>		<b>(507,332)</b>		
<b>Transfers In (Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Ending Fund Balance</b>	<b>3,915,708</b>	<b>(981,647)</b>	<b>2,934,061</b>		

Components of Ending Fund Balance					
Revolving Cash		-			
Restricted Balances	3,780,652		2,786,700		
Committed			-		
Assigned	135,056	12,302	147,358		
Resv for Ec Unc		-			
<b>Ending Fund Balance</b>	<b>3,915,708</b>	<b>12,302</b>	<b>2,934,058</b>		

- a           to post estimated interest income
- b           to post changes to classified salaries
- c           to post changes to classified benefits
- (9,914)   d           to post transfers between object codes, from 4xxx to 5800
- 389,391   e           to post transfers between object codes, from 4xxx to 5800

## 2023-2024 Budget Revisions - Capital Projects Fund 40

	Original Budget	Rev #1 Changes	Revised Budget	First Interim	Second Interim
<b>Beginning Balance</b>	<b>608,230</b>	174,050	<b>782,280</b>		
<b>Revenues</b>					
LCFF	-	-	-		
Other State Revenue	-	-	-		
Leases and Rentals	272,747	-	272,747		
Interest Income	-	-	-		
<b>Total Revenues</b>	<b>272,747</b>	-	<b>272,747</b>		
<b>Expenditures</b>					
Certificated Salaries	-	-	-		
Classified Salaries	-	-	-		
Benefits	-	-	-		
Supplies	-	-	-		
Services	165,000	-	165,000		
Capital Outlay	-	-	-		
Other Outgo	-	-	-		
Indirect Costs	-	-	-		
<b>Total Expenditures</b>	<b>165,000</b>	-	<b>165,000</b>		
<b>Surplus (Deficit)</b>	<b>107,747</b>	-	<b>107,747</b>		
<b>Transfers In (Out)</b>	-	-	-		
<b>Ending Fund Balance</b>	<b>915,977</b>	<b>174,050</b>	<b>1,090,027</b>		
<b>Components of Ending Fund Balance</b>					
Revolving Cash		-	-		
Restricted Balances					
Committed					
Assigned	915,977	174,050	1,090,027		
Resv for Ec Unc		-			
<b>Ending Fund Balance</b>	<b>915,977</b>	<b>174,050</b>	<b>1,090,027</b>		



## Pacific Grove Unified School District

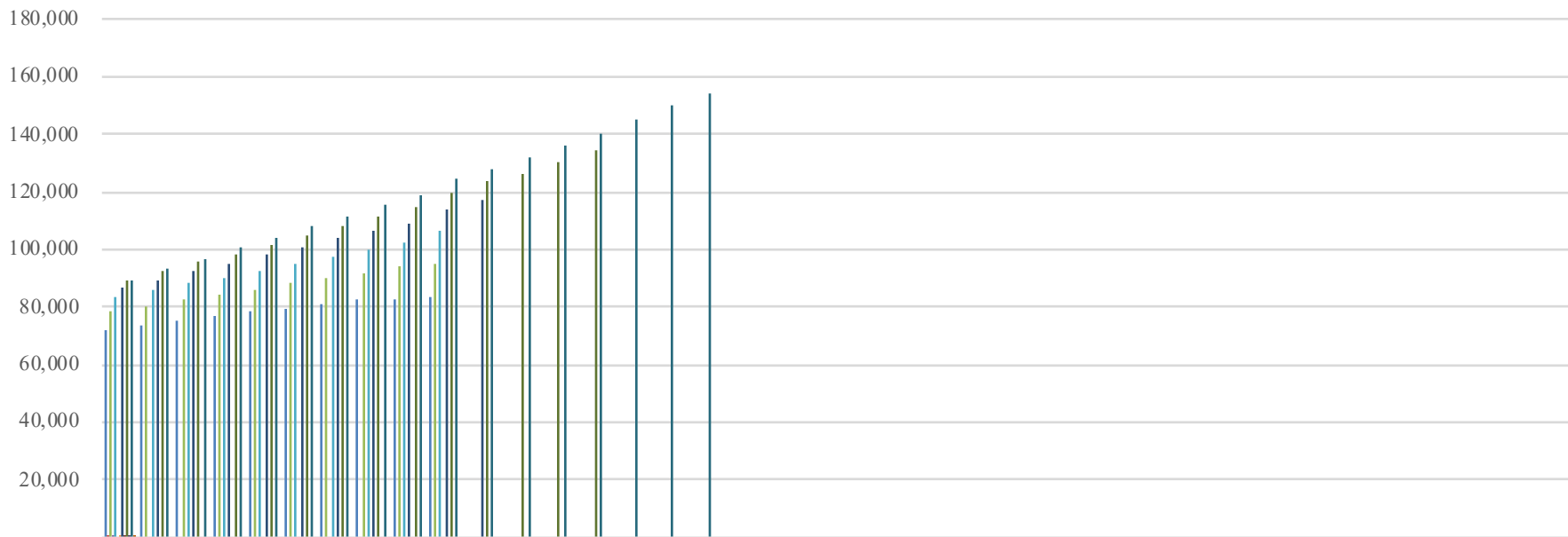
## SACS Codes

Fund	Resource	Y	Goal	Function	Object	M	Site	Program	
xx	xxxx	x	xxxx	xxxx	xxxx	xx	xxx	xxxx	
01	GF	0	0000 Undistributed	0000 Revenues	1100 Teachers		000 DO	0000 Unspecified	2300 NPS
11	AE		0001 GE Pre K	1000 Instruction	1110 Subs		001 ---	0080 MS/HS Cour	2350 NPA
12	CD		1110 Reg Ed K-12	1110 Sped	1120 Other		002 RD	0120 CSR	2375 Private Cont
13	CF		1133 Art	1120 Sped	1130 Hourly		003 FG	0130 CSR K-3	2400 Program Sp
14	DM		1135 AVID	1130 Sped	1160 Stipends		004 ---	0140 GATE	2420 Mod Severe
20	PR		1138 Business	1180 Sped NPS	1200 Pupil Support		005 MS	0156 IMF	2425 Mod Sev HS
21	BF		1140 Comp Sci	1190 Sped Other	1230 Hourly		006 HS	0205 DM	2430 Mod Severe
40	CP		1143 English	2100 Instrc Supr	1300 Admin		007 CHS	0271 Peer Asst	2435 Mod CCKS
			1145 For Language	2110 Instrc Supr	1900 Other		008 AS	0285 CBET Tutor	2440 SDC
			1149 Home Eco	2130 Curric Dev	2100 Instr Aides			0350 ROP	2450 Assess cst
			1150 H & H	2140 Inst S	2200 Support			0390 AE	2460 Hear Imp
			1152 Math	2420 Inst M	2210 Subs			0394 Targeted Ins	2475 MPUSD
			1155 Music	2490 Other Instruc	2250 OT			0395 Sch Impr	2480 Carmel cost
			1156 Music/Band	2700 School Admin	2300 Admin			0405 Sch Safety	2500 Sped Trsp
			1157 Music/Choir	3110 Counselors	2360 Trustees			0709 EIA	2645 Sped Summ
			1160 PE	3120 Psychologist	2400 Clerical			0723 Home/Sch	2695 MCOE PT
			1164 Reading	3130 Attendance	2430 Hourly/OT			0739 Pupil Ret	2800 RTI
			1167 Science	3140 Health Serv	2900 Other			0755 CA Exit	2900 Medi Cal Ad
			1169 Soc Studies	3150 Speech Path	3110 STRS			0760 Arts/Music	3000 MediCal
			1172 Summer Sch	3160 Pupil Testing	3210 PERS			1000 Reg Ed	3100 Voc Ed
			1176 Coaching	3600 Pupil Transp	3310 SS-Medicare			1005 Site Instruc	3200 Title I
			1182 Health	3700 Food Services	3410 H&W			1014 HiSet Test	3403 Title III
			1189 ESL	3900 Other Services	3510 SUI			1015 Basic Pro	3435 Title II
			3200 Cont Sch	4000 Ancillary	3610 WC			1016 ABE/GED	3445 Title II Tech
			3550 Comm Day	4200 School Spons	4100 Textbooks			1017 Older Adult	3700 Sped
			3800 C Tech	4900 Oth Anc	4200 Ref Materials			1018 Comm Ed	3820 ABE Award
			4110 Reg AE	5000 Comm Svc	4300 Mats/Supplies			1019 Hth & Safe	3821 ABE ESL
			4135 CAN/CEU	6000 Enterprise	4400 NonCap Equip			1021 Adult w Dis	3822 ABE GED
			4141 Driver Train	7110 Board	5200 Travel/Conf			1025 Apprent	4200 EIA
			5001 Special Ed	7150 Supt	5300 Dues/Membs			1029 GED	4201 Suppl Matl
			5730 Spec Presch	7180 Publ Infor.	5450 Insurance			1030 CSR	4202 CELDT
			5750 Spec Severe	7190 Ext Financ	5500 Utilities			1031 ESL Blck	4203 ELD
			5770 Spec Non Sev	7200 Other Genl	5600 Rentals/Reprs			1032 Comp Class	4204 Title III Imig
			6000 ROP	7210 Genl Admin	5710 Dir Costs			1033 Eng Tutor	4300 Ed Tech
			7110 Non Agency	7300 Fiscal Services	5800 Prof/Consult			1034 AE parents	4350 Data Tech
			8500 Chd Care	7400 Personnel/HR	5900 Communic			1035 AE Pre sch	4401 PAR
			9000 Other Local	7500 Central Suppt	5930 Postage			1036 AE Blck gt	4910 State p sch
				7540 Warehousing	6400 Equip >\$5k			1037 Technology	4920 10th G Cou
				7550 Printing/Public	6500 Equip Replac			1038 AEBG Child	4949 CAHSEE
				7600 Other Gen Ad	7438 Debt Interest			1040 Excess	4950 Prof Dev
				7700 Data Process	7439 Debt Service			1050 New FG K	4962 FingerPrint
				8110 Maintenance	7616 F1 to F13			1056 Inst Mats	4969 Sch Safety
				8200 Operations	7619 F12 to F1			1100 Alt School	4973 JPA Match
				8300 Safety & Sec				1105 CHS Instruc	5300 Guidance
				8400 Other Plant				1134 AE PAT	5325 Career

# SACS Codes

Fund xx	Resource xxxx	Y x	Goal xxxx	Function xxxx	Object xxxx	M xx	Site xxx	Program xxxx	
	6690 TUPE			8500 Fac Acq				1160 County	5350 PSAT
	7235 Transp			8700 Rent & Lease				1225 Comp Tech	5400 Pupil S
	7240 Sped - trsp			9000 Other Outgo				1228 Inst Tech	5410 Pupil H
	7338 Coll Read			9100 Debt Service				1229 Tech Asst	5500 Psych
	7405 Comm Cor			9200 Transfers				1230 Home/Hosp	5995 PG Pride
	7690 STRS on B			9300 Interfund Trans				1300 GATE	6100 Dist Ad
	8150 RRM							1350 Enrich After	6110 Dist Ad
	9010 Oth Local							1375 Dist Inter	6120 Dist Ad
	9014 Mea A							1380 SPED Transi	6130 Dist Ad
								1390 SPED Presch	6140 Mileage
								1400 Outdoor Sci	6150 Dist Ad
								1432 Music	6160 Facilities
								1433 Vocal Music	6220 Plant M
								1434 Don -music	6230 Comput
								1435 A & Music	6235 Attend
								1520 PE	6240 Audio V
								1545 Nurse	6250 Grounds
								1546 Mental Hlth	7000 Instruct
								1550 Oral Assess	7100 Instruct
								1560 Curriculum	7105 Beg Te
								1570 Comm Core	7200 Sch Adm
								1645 Summer S	7205 Site Adm
								1650 SRO	7280 Donat
								1701 Access core	7310 Counsel
								1702 Impl Core	7350 MS Math
								1703 Acc - Broad	7410 Chapman
								1704 Stud Ach	7420 Chp Lib
								1705 Oth Stu Out	7500 ACSA
								1706 Stu Eng	7800 Plant Op
								1707 Par Involve	7900 Transpo
								1708 Sch Climate	7950 Bus Rep
								1800 GS trust	8000 Athletics
								2000 Spec Rev	8100 Ret Bene
								2003 Series D	8200 Food Svs
								2014 Series A	8300 BASRP
								2017 Series B	8410 ROP
								2100 RSP	8500 CTEIG
								2200 DIS	8600 College Re
								2275 SDC	9000 Rent & Lea
									9100 DM
									9500 Elem Port

Chart Title



Longevity:  
 \$600 stipend after year 10, which is included in the salary schedule and...  
 \$750 additional stipend at years 20-24, \$1,500 years 25-29 and \$2,250 year 30...  
 Stipends are based on initial salary placement plus accumulated years of...  
 Masters-Doctorate Stipend:  
 Health Care Allowance: \$10,361 changed to \$3,000 eff. 4/1/2015. Changed to...  
 History:  
 2007-08 Increase of 3.42% effective 7/1/2007 (4.00% Total Compensation)  
 2008-09 Increase of 0.70% effective 7/1/2008 (2.00% Total Compensation)  
 2009-10 No increase for 7/1/2009  
 2010-11 Increase In-Lieu up to \$10,361 effective 7/1/2010 (1.40% Total...  
 2011-12 Increase of 0.70% effective 7/1/2011 (0.70% Total Compensation)  
 2012-13 Increase of 2.00% effective 7/1/2012 (1 addtl work day=184), and a...  
 2013-14 Increase of 2.25%  
 2015-16 Increase of 3.25%  
 2016-17 Increase of 3.50%  
 2022-23 Increase of 5.00% to base salary  
 Updated 12-14-2023

■ BA I ■ #REF! ■ BA+15 II ■ #REF! ■ BA+30 III ■ #REF! ■ BA+45 or MA IV ■ #REF! ■ BA+60/MA+15 V ■ #REF! ■ BA+75/MS+30/DR VI ■ #REF!

Pacific Grove Unified School District

**2022-2023 Salary Schedule - Certificated Comparison**

SCHOOL DISTRICT	PGUSD	Allisal	Carmel	Salinas UHSD	Gonzales	MPUSD	Soledad	North MCUSD	AVG.
Work Year	185 days	188 days	186 days	184 days	184.5 days	185 days	185 days	185 days	
BA30 Step 1	73,436	52,479	78,504	55,388	54,864	55,048	54,425	57,304	\$ 60,181
BA45 Step 4	83,952	60,306	92,241	65,420	65,988	61,567	62,564	65,885	\$ 69,740
BA 60 Step 8	98,443	73,934	108,728	80,358	77,404	71,355	74,575	78,307	\$ 82,888
BA 75 Step 22 (w/ Master Stipend)	129,769	103,733	140,954	108,941	110,012	98,946	#####	(F) 109,394	\$ 114,256
BA75 Step 30 (w/ Master Stipend)	(A) 137,622	111,433	151,942	(B) 115,609	(C) 118,851	(D) 109,800	(E) 116,208	115,000	\$ 126,125
(A) PGUSD (Step 27)									
(B) Salinas UHSD (Step 31)									
(C) Gonzales (Step 29)									
(D) MPUSD (Step 26)									
(E) Soledad (Step 29)									
(F) NMCUSD (Step 23)									

Pacific Grove Unified School District

**2022-2023 Salary Schedule - Certificated**

	BA I		BA+15 II		BA+30 III		BA+45 or MA IV		BA+60/MA+15 V		BA+75/MS+30/DR VI	
1	59,294	66,856	64,401	72,614	68,387	77,108	71,248	80,333	72,985	82,239	73,599	82,986
2	60,525	68,244	65,990	74,405	70,337	79,308	73,559	82,940	75,655	85,303	76,629	86,400
3	61,755	69,631	67,580	76,199	72,288	81,506	75,868	85,544	78,325	88,313	79,658	89,816
4	62,987	71,020	69,171	77,992	74,237	83,704	78,179	88,150	80,994	91,324	82,687	93,232
5	64,216	72,406	70,763	79,786	76,188	85,904	80,488	90,753	83,664	94,333	85,717	96,648
6	65,449	73,796	72,353	81,580	78,137	88,102	82,797	93,356	86,334	97,344	88,745	100,063
7	66,680	75,184	73,944	83,374	80,088	90,301	85,109	95,963	89,003	100,353	91,775	103,479
8	67,911	76,572	75,535	85,169	82,039	92,501	87,419	98,567	91,674	103,365	94,805	106,895
9	67,911	76,572	77,123	86,959	83,989	94,701	89,728	101,171	94,343	106,374	97,833	110,310
10	68,647	77,401	77,861	87,789	87,457	98,610	93,556	105,487	98,258	110,788	102,114	115,137
11							95,925	10,157	101,258	114,172	105,182	118,596
12									103,930	117,183	108,499	122,336
13									106,716	120,325	111,530	125,753
14									106,716	124,332	111,530	129,956
15											111,530	134,157
16											111,530	138,513
17											115,258	142,403
18												
19												
20												
21												
22												
27												

2.27%

**Longevity:**

\$600 stipend after year 10, which is included in the salary schedule and subject to COLA

\$750 additional stipend at years 20-24, \$1,500 years 25-29 and \$2,250 year 30 and above. (Not subject to COLA)

Stipends are based on initial salary placement plus accumulated years of satisfactory service thereafter.

**Masters-Doctorate Stipend:**

\$1,500 stipend for a Masters or Doctorate Degree beginning 7/1/2006. Effective 15/16 Masters stipend

increased to \$2,000. PhD \$1,000 effective 7/1/2021

**Health Care Allowance:** \$10,361 changed to \$3,000 eff. 4/1/2015. Changed to \$3350 eff 7/1/2019. Changed to

\$4700 eff 7/1/2020

**History:**

2012-13 Increase of 2.00% effective 7/1/2012 (1 addtl work day=184), and a 2.00% one-time payment.

2013-14 Increase of 2.25%

2014-15 Increase of 2.25% - \$7,361 was added to each cell on the salary schedule effective 4/1/2015

2015-16 Increase of 3.25%

2016-17 Increase of 3.50%

2017-18 Increase of 3.50%

2018-19 Increase of 4.00% (3.20% on the salary schedule and 0.80% for one extra day)

2019-20 Increase of 2.00% plus an increase of \$350 to the annual health benefits

2020-21 Increase of 2.27% plus an increase of \$1,350 to the annual health benefits, and \$2,500 one-time payment

2021-22 Increase of 5% plus an increase of \$1,250 to the annual health benefits

2022-23 Increase of 5% plus an increase of \$1,000 to the annual health benefits

Pacific Grove Unified School District

**2022-2023 Salary Schedule - Counselor - 195 work days**

	BA I	BA+15 II	BA+30 III	BA+45 or MA IV	BA+60/MA+15 V	BA+75/MS+30/DR VI
1	72,231	78,452	83,308	86,792	88,910	89,657
2	73,731	80,389	85,685	89,608	92,164	93,347
3	75,229	82,325	88,061	92,421	95,415	97,038
4	76,731	84,264	90,433	95,236	98,665	100,729
5	78,228	86,201	92,811	98,050	101,919	104,419
6	79,730	88,138	95,186	100,864	105,170	108,108
7	81,228	90,076	97,563	103,678	108,425	111,799
8	82,728	92,017	99,937	106,493	111,676	115,489
9	82,728	93,950	102,314	109,306	114,928	119,179
10	83,625	94,849	106,539	113,969	119,696	124,393
11				116,855	123,351	128,133
12					126,606	132,173
13					129,999	135,865
17					134,328	140,407
22						144,946
25						149,650
27						153,852
	2.27%					

**Longevity:**

\$600 stipend after year 10, which is included in the salary schedule and subject to COLA  
 \$750 additional stipend at years 20-24, \$1,500 years 25-29 and \$2,250 year 30 and above. (Not subject to CC  
 Stipends are based on initial salary placement plus accumulated years of satisfactory service thereafter.

**Masters-Doctorate Stipend:**

\$1,500 stipend for a Masters or Doctorate Degree beginning 7/1/2006. Effective 15/16 Masters stipend  
 increased to \$2,000. PhD \$1,000 effective 7/1/2021

**Health Care Allowance:** \$10,361 changed to \$3,000 eff. 4/1/2015. Changed to \$3350 eff 7/1/2019. Changed  
 \$4700 eff 7/1/2020

**History:**

- 2007-08 Increase of 3.42% effective 7/1/2007 (4.00% Total Compensation)
- 2008-09 Increase of 0.70% effective 7/1/2008 (2.00% Total Compensation)
- 2009-10 No increase for 7/1/2009
- 2010-11 Increase In-Lieu up to \$10,361 effective 7/1/2010 (1.40% Total Compensation) 1.10% One-time
- 2011-12 Increase of 0.70% effective 7/1/2011 (0.70% Total Compensation)
- 2012-13 Increase of 2.00% effective 7/1/2012 (1 addtl work day=184), and a 2.00% one-time payment.
- 2013-14 Increase of 2.25%
- 2014-15 Increase of 2.25% - \$7,361 was added to each cell on the salary schedule effective 4/1/2015
- 2015-16 Increase of 3.25%
- 2016-17 Increase of 3.50%
- 2022-23 Increase of 5.00% to base salary

Pacific Grove Unified School District

**2022-2023 Salary Schedule - Classified**

	A	B	C	D	E	F	G	H	I	J
							10 YR	15 YR	20 YR	25 YR
20	2,924	3,089	3,258	3,416	3,583	3,752	3,864	3,981	4,100	4,222
21	3,007	3,166	3,330	3,497	3,674	3,848	3,963	4,082	4,204	4,331
22	3,089	3,257	3,416	3,583	3,753	3,940	4,058	4,180	4,305	4,435
23	3,166	3,330	3,497	3,674	3,848	4,041	4,161	4,287	4,415	4,549
24	3,257	3,416	3,583	3,753	3,940	4,162	4,288	4,417	4,549	4,686
25	3,330	3,497	3,674	3,848	4,041	4,253	4,381	4,511	4,647	4,787
26	3,416	3,583	3,752	3,940	4,162	4,353	4,485	4,618	4,758	4,900
27	3,497	3,674	3,848	4,041	4,253	4,470	4,604	4,743	4,884	5,032
28	3,583	3,752	3,940	4,162	4,354	4,583	4,720	4,862	5,007	5,158
29	3,674	3,847	4,041	4,253	4,470	4,705	4,846	4,991	5,142	5,295
30	3,752	3,940	4,164	4,353	4,583	4,797	4,941	5,089	5,242	5,399
31	3,847	4,041	4,254	4,470	4,705	4,934	5,082	5,234	5,392	5,552
32	3,940	4,162	4,354	4,583	4,797	5,061	5,213	5,370	5,530	5,696
33	4,040	4,253	4,470	4,705	4,934	5,192	5,348	5,508	5,673	5,844
34	4,162	4,353	4,584	4,797	5,061	5,320	5,480	5,645	5,813	5,988
35	4,251	4,469	4,706	4,934	5,193	5,442	5,605	5,773	5,947	6,125
36	4,353	4,582	4,799	5,061	5,320	5,591	5,758	5,933	6,109	6,293
37	4,469	4,705	4,935	5,192	5,442	5,712	5,884	6,061	6,242	6,429
38	4,582	4,796	5,062	5,320	5,591	5,859	6,034	6,214	6,402	6,594
39	4,705	4,934	5,194	5,442	5,712	6,010	6,191	6,376	6,567	6,764
40	4,796	5,060	5,321	5,591	5,859	6,165	6,349	6,539	6,737	6,937
41	4,934	5,192	5,443	5,712	6,010	6,313	6,502	6,698	6,899	7,105
42	5,060	5,320	5,592	5,859	6,165	6,484	6,677	6,879	7,084	7,296
43	5,192	5,442	5,713	6,010	6,313	6,643	6,843	7,049	7,259	7,476
44	5,319	5,590	5,860	6,165	6,484	6,807	7,011	7,221	7,438	7,662
45	5,442	5,711	6,011	6,313	6,643	6,956	7,165	7,380	7,601	7,830
46	5,590	5,857	6,166	6,484	6,807	7,149	7,364	7,585	7,812	8,046
47	5,711	6,009	6,315	6,643	6,956	7,331	7,551	7,777	8,010	8,251
48	5,857	6,164	6,485	6,807	7,149	7,510	7,736	7,967	8,207	8,451
49	6,009	6,313	6,645	6,956	7,331	7,699	7,930	8,167	8,411	8,664
50	6,164	6,483	6,809	7,149	7,510	7,894	8,131	8,374	8,625	8,884
51	6,312	6,643	6,957	7,331	7,699	8,084	8,327	8,576	8,834	9,098
52	6,483	6,806	7,151	7,510	7,894	8,295	8,544	8,800	9,064	9,337
53	6,642	6,955	7,333	7,699	8,085	8,488	8,743	9,006	9,275	9,554
54	6,806	7,148	7,512	7,894	8,295	8,717	8,980	9,249	9,526	9,811
55	6,955	7,330	7,701	8,084	8,488	8,939	9,205	9,483	9,767	10,060
56	7,148	7,509	7,896	8,295	8,718	9,155	9,431	9,713	10,004	10,305
57	7,330	7,698	8,086	8,488	8,939	9,369	9,651	9,940	10,239	10,546
58	7,509	7,894	8,297	8,718	9,156	9,602	9,890	10,187	10,493	10,808
59	7,698	8,084	8,491	8,939	9,370	9,841	10,136	10,440	10,752	11,074

**History:**

- 2012-13 Increase of 1.45% effective 7/1/2012 (1.45% Total Compensation) 2.00% one-time (7.00% emps pay PERS)
- 2013-14 Increase of 2.50%
- 2014-15 Increase of 2.50%
- 2015-16 Increase of 3.50%
- 2016-17 Increase of 3.50%
- 2017-18 Increase of 3.50%
- 2018-19 Increase of 3.20%
- 2019-20 Increase of 2.21%
- 2020-21 Increase of 3.00%
- 2021-22 Increase of 5.00% Base and \$1200/yr H&W inc
- 2022-23 Increase of 5.00% Base and \$1000/yr H&W inc

**2022-2023 Salary Schedule - Management**

		1	2	3	4	5	6	7	8
Asst Principal HS and MS	220	153,130	156,928	160,726	164,531	168,331	172,128	175,923	181,167
Principal - Elementary	215	159,684	163,665	167,616	171,578	175,611	179,508	183,624	189,815
Principal - Middle School	215	161,048	165,045	169,047	173,042	177,042	181,037	185,036	190,554
Principal - Adult School	210	154,973	158,821	162,670	166,513	170,364	174,211	178,055	183,366
Principal - High School	220	173,807	178,129	182,440	186,765	191,075	195,393	199,709	205,667
Director - Education Tech	215	150,218	151,736	153,269	154,817	156,382	157,962	159,558	163,648
Director - Curric/Spec Projects	220	160,369	164,346	168,327	172,312	176,293	180,275	184,248	189,743
Director - Student Services	220	162,722	166,762	170,804	174,839	178,882	182,922	186,958	192,534
Summer School Principal	215	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
Director - Nutrition	Annual 225	107,563	111,925	116,286	120,649	125,010	129,372	133,733	138,096
	Daily Rate	488.92	508.75	528.57	548.40	568.23	588.05	607.88	627.71
Director of Facilities and Trans	Annual 220	141,635	145,237	148,934	152,724	156,514	160,397	164,381	168,461
	Daily Rate	629.49	645.50	661.93	678.77	695.62	712.88	730.58	748.72
Director - Technology Systems	Annual 222	140,870	142,527	144,203	145,891	147,600	149,326	151,068	152,829
	Daily Rate	634.55	642.01	649.56	657.17	664.86	672.64	680.49	688.42
Director II - Human Resources	Annual 225	163,770	167,834	171,899	175,971	180,036	184,100	188,160	193,771
	Daily Rate	727.87	745.93	764.00	782.09	800.16	818.22	836.27	861.20
Fiscal Officer	Annual 261	91,258	94,891	98,292	102,687	106,873	111,925	116,977	122,029
	Daily Rate	349.65	363.65	376.60	393.44	409.48	428.83	448.19	467.54
Adult School Program Coordinator	Annual 220	101,061	104,346	107,737	111,238	114,853	118,586	122,439	126,419
	Daily Rate	459.37	474.30	489.71	497.66	505.63	539.03	556.54	574.63
Assistant Superintendent Business Services	Annual 225	192,500	210,000	218,400	221,081	232,134	232,134	232,134	232,134
	Daily Rate	855.55	924.44	970.67	982.58	1,031.71	1,031.71	1,031.71	1,031.71

**Longevity:**

A longevity increase of 2.50% of salary will be granted after completion of 10, 12, 15 and 20 years of service in a management capacity in PGUSD.

Doctorate stipend of 3.02% of Step 1 of Asst Principal's salary. Members of Management will have ACSA dues paid.

**Health Care Allowance: \$3,000**

In addition to other compensation, each full-time management employee who is enrolled in the District's medical dental and vision insurance plans shall have their annual compensation increased by the amount of this payment.

The payment shall be made in equal installments over the normal monthly payroll.

**History:**

- 2011-12 Increase of 0.70% effective 7/1/2011 (0.70% Total Compensation)
- 2012-13 Increase of 1.45% effective 7/1/2012 (1.45% Total Compensation) 2.00% one-time
- 2013-14 Increase of 2.25%
- 2014-15 Increase of 2.25%
- 2015-16 Increase of 3.35% plus health care swap (3.50% Total Compensation)
- 2016-17 Increase of 3.50%
- 2017-18 Increase of 3.50%
- 2018-19 Increase of 3.20%
- 2019-20 Increase of 2.21%
- 2020-21 Increase of 3.00%
- 2021-22 Increase of 5.00% to base salary eff 7/1/2021
- 2022-23 Increase of 5.00% to base salary eff 7/1/2022



Pacific Grove Unified School District

**2022-2023 Salary Schedule - Confidential**

	A	B	C	D	E	F	G	H	I	J	Step A
							10	15	20	25	Hourly Equiv
Executive Assistant (Supt)	83,672	87,508	91,524	95,738	100,156	104,788	#####	111,170	114,504	117,938	\$ 40.23
Admin Secretary I (AS)	77,377	80,909	84,220	88,494	92,564	96,826	99,732	102,724	105,805	108,979	\$ 37.20
Payroll/Benefits Specialist	74,420	77,812	81,363	85,089	88,992	93,085	95,877	98,753	101,717	104,769	\$ 35.78
Personnel Technician	67,912	70,991	74,215	77,595	81,140	84,855	87,400	90,022	92,722	95,505	\$ 32.65
Personnel Specialist	71,792	75,052	78,466	82,043	85,794	89,724	92,415	95,187	98,043	100,985	\$ 34.52

**Longevity:**

Longevity increase of 3.00% is granted for 10, 15, 20, & 25 years. Longevity granted on anniversary date.

**Health Care Allowance:** \$3,000

**History:**

- 2005-06 Increase of 2.50% effective 7/1/2005 (7.00% Total Compensation)
- 2006-07 Increase of 5.68% effective 7/1/2006 (6.87% Total Compensation)
- 2007-08 Increase of 3.49% effective 7/1/2007 (4.00% Total Compensation)
- 2008-09 Increase of 2.00% effective 7/1/2008 (2.00% Total Compensation)
- 2009-10 No increase for 7/1/2009
- 2010-11 Increase of 1.40% effective 7/1/2010 (1.40% Total Compensation) 1.10% one-time
- 2011-12 Increase of 0.70% effective 7/1/2011 (0.70% Total Compensation)
- 2012-13 Increase of 1.45% effective 7/1/2012 (1.45% Total Compensation) 2.00% one-time. Exec Asst & Admin Sec I were increased 10.0%.
- 2013-14 Effective July 1, 2013 salaries were increased 7.00% and employees will pay their own PERS contributions
- 2014-15 Increase of 2.50% effective 7/1/2014
- 2015-16 Increase of 3.50% effective 7/1/2015; added longevity columns 10,15,20,25
- 2016-17 Increase of 3.50% effective 7/1/2016
- 2017-18 Increase of 3.50% effective 7/1/2017
- 2018-19 Increase of 3.20% effective 7/1/2018
- 2019-20 Increase of 2.21% effective 7/1/2019
- 2021-22 Increase of 5.00% effective 7/1/2021 to base salary
- 2022-23 Increase of 5.50% effective 7/1/2022 to base salary

## Pacific Grove Unified School District

**2022-2023 Salary Schedule - Psychologists - 203 days**

	I BA		II BA+15		III BA + 30	
		2.27%		2.27%		2.27%
1	100,832	<b>103,121</b>	104,378	<b>106,746</b>	107,418	<b>109,857</b>
2	104,378	<b>106,747</b>	107,418	<b>109,857</b>	110,964	<b>113,483</b>
3	107,418	<b>109,857</b>	110,964	<b>113,483</b>	114,511	<b>117,110</b>
4	110,964	<b>113,483</b>	114,511	<b>117,110</b>	117,549	<b>120,217</b>
5	114,511	<b>117,110</b>	117,549	<b>120,217</b>	121,095	<b>123,844</b>
6	117,549	<b>120,217</b>	121,095	<b>123,843</b>	124,133	<b>126,951</b>
7	121,095	<b>123,843</b>	124,133	<b>126,951</b>	127,682	<b>130,580</b>
8	124,133	<b>126,951</b>	127,682	<b>130,580</b>	131,226	<b>134,205</b>
9	127,682	<b>130,580</b>	131,226	<b>134,205</b>	134,265	<b>137,313</b>
10	128,416	<b>131,331</b>	131,962	<b>134,959</b>	135,001	<b>138,066</b>
11	128,416	<b>131,331</b>	131,962	<b>134,959</b>	135,001	<b>138,066</b>
12	128,416	<b>131,331</b>	131,962	<b>134,959</b>	135,001	<b>138,066</b>
13	128,416	<b>131,331</b>	131,962	<b>134,959</b>	135,001	<b>138,066</b>
14	128,416	<b>131,331</b>	131,962	<b>134,959</b>	135,001	<b>138,066</b>
15	128,416	<b>131,331</b>	131,962	<b>134,959</b>	135,001	<b>138,066</b>
16	128,416	<b>131,331</b>	131,962	<b>134,959</b>	135,001	<b>138,066</b>
17	128,416	<b>131,331</b>	131,962	<b>134,959</b>	135,001	<b>138,066</b>

**Longevity:**

\$600 stipend after year 10, which is included in the salary schedule and subject to COLA

\$750 additional stipend at years 20-24, years 25-29 and year 30 and above. (Not subject to COLA)

Stipends are based on initial salary placement plus accumulated years of satisfactory service thereafter.

**Masters-Doctorate Stipend:**

\$1,500 stipend for a Masters Degree or Doctorate Degree. Effective 15/16 Masters stipend increased to \$2,000

\$1,000 for a doctorate stipend effective 21/22.

**History:**

2006-07 Increase of 5.43% effective 7/1/2006 (6.87% Total Compensation)

2007-08 Increase of 3.42% effective 7/1/2007 (4.00% Total Compensation)

2008-09 Increase of 0.70% effective 7/1/2008 (2.00% Total Compensation)

2009-10 No increase for 7/1/2009

2010-11 Increase HCA up to \$10,361 effective 7/1/2010 (1.40% Total Compensation) 1.10% One-time

2011-12 Increase of 0.70% effective 7/1/2011 (0.70% Total Compensation)

2012-13 Increase of 2.00% effective 7/1/2012 (1 addtl work day=184), and a 2.00% one-time payment.

2013-14 Increase of 2.25%

2014-15 Increase of 2.25% - \$7,361 was added to each cell on the salary schedule

Added \$7,361 to each cell effective April, 2015

2015-16 Increase of 3.25%

2016-17 Increase of 3.50%

2017-18 Increase of 3.50%

2018-19 Increase of 4.0%

2019-20 Increase of 2.0% plus an increase of \$350 to the annual health benefits

2020-21 Increase of 2.27% plus an increase of \$1,350 to the annual health benefits

**2023 - 2024 Salary Schedule - Adult Education**

3.00%

	A		B		C		D	
	Prelim Credential		Clear Credential		Clear + BA		Clear + MA	
1	<b>32.91</b>	<b>36.29</b>	<b>36.81</b>	<b>36.81</b>	<b>37.39</b>	<b>37.39</b>	<b>37.94</b>	<b>37.94</b>
2	<b>34.09</b>	<b>37.58</b>	<b>38.16</b>	<b>38.16</b>	<b>38.73</b>	<b>38.73</b>	<b>39.30</b>	<b>39.30</b>
	3.60%	3.55%	3.67%	3.67%	3.58%	3.58%	3.58%	3.58%
3	<b>34.61</b>	<b>38.16</b>	<b>38.73</b>	<b>38.73</b>	<b>39.30</b>	<b>39.30</b>	<b>39.89</b>	<b>39.89</b>
	1.51%	1.54%	1.49%	1.49%	1.47%	1.47%	1.50%	1.50%
4	<b>35.13</b>	<b>38.73</b>	<b>39.30</b>	<b>39.30</b>	<b>39.89</b>	<b>39.89</b>	<b>40.50</b>	<b>40.50</b>
	1.52%	1.49%	1.47%	1.47%	1.50%	1.50%	1.53%	1.53%
5	<b>35.65</b>	<b>39.30</b>	<b>39.89</b>	<b>39.89</b>	<b>40.50</b>	<b>40.50</b>	<b>41.10</b>	<b>41.10</b>
	1.47%	1.47%	1.50%	1.50%	1.53%	1.53%	1.48%	1.48%
6	<b>36.18</b>	<b>39.89</b>	<b>40.50</b>	<b>40.50</b>	<b>41.10</b>	<b>41.10</b>	<b>41.71</b>	<b>41.71</b>
	1.50%	1.50%	1.53%	1.53%	1.48%	1.48%	1.48%	1.48%
7	<b>36.73</b>	<b>40.50</b>	<b>41.10</b>	<b>41.10</b>	<b>41.70</b>	<b>41.70</b>	<b>42.32</b>	<b>40.30</b>
	1.51%	1.53%	1.48%	1.48%	1.46%	1.46%	1.46%	-3.38%
8	<b>37.28</b>	<b>41.10</b>	<b>41.71</b>	<b>41.71</b>	<b>41.71</b>	<b>41.71</b>	<b>42.99</b>	<b>40.94</b>
	1.49%	1.48%	1.48%	1.48%	0.02%	0.02%	1.58%	1.59%
9			<b>42.35</b>	<b>42.35</b>	<b>42.35</b>	<b>40.94</b>	<b>43.62</b>	<b>43.62</b>
			1.53%	1.53%	1.53%	-1.85%	1.47%	6.55%
10			<b>42.98</b>	<b>40.94</b>	<b>42.99</b>	<b>42.99</b>	<b>44.28</b>	<b>44.28</b>
			1.49%	-3.33%	1.51%	5.01%	1.51%	1.51%
11			<b>43.62</b>	<b>43.62</b>	<b>43.62</b>	<b>43.62</b>	<b>44.95</b>	<b>44.95</b>
			1.49%	6.55%	1.47%	1.47%	1.51%	1.51%
12			<b>44.28</b>	<b>44.28</b>	<b>44.28</b>	<b>44.28</b>	<b>45.62</b>	<b>43.45</b>
			1.51%	1.51%	1.51%	1.51%	1.49%	-3.34%
13			<b>44.95</b>	<b>44.95</b>	<b>44.95</b>	<b>43.45</b>	<b>46.31</b>	<b>46.31</b>
			1.51%	1.51%	1.51%	-1.87%	1.51%	6.58%

Between all steps is 1.50% and between all columns is 1.50%

Step movement is based on length of service - one step is equal to 600 hours of service.

Column movement is based on credential, then degree

Step movement is effective July 1st each year based on length of service (hours)

Column movement shall occur for any specific pay period only for teachers providing evidence by at least 30 days prior to the closing date of the pay period of changes in credential or advanced degree status.

Maximum of one step movement and one column movement per year.

Adult School annual computation for STRS rate x 1,560 = Annual.

**History:**

2010-11 No increase

2011-12 Increase of 4.00%

2012-13 No increase

2013-14 No Increase

2014-15 Increase of 5.00%

2015-16 (2015-16 increase is included in the 2016-17 increase)

2016-17 Increase of 7.00%

2017-18 Increase of 3.50%

2018-19 Increase of 3.20%

2019-20 Increase of 2.21%

2020-21 Increase of 3.00%

2021-22 Increase of 5.00%

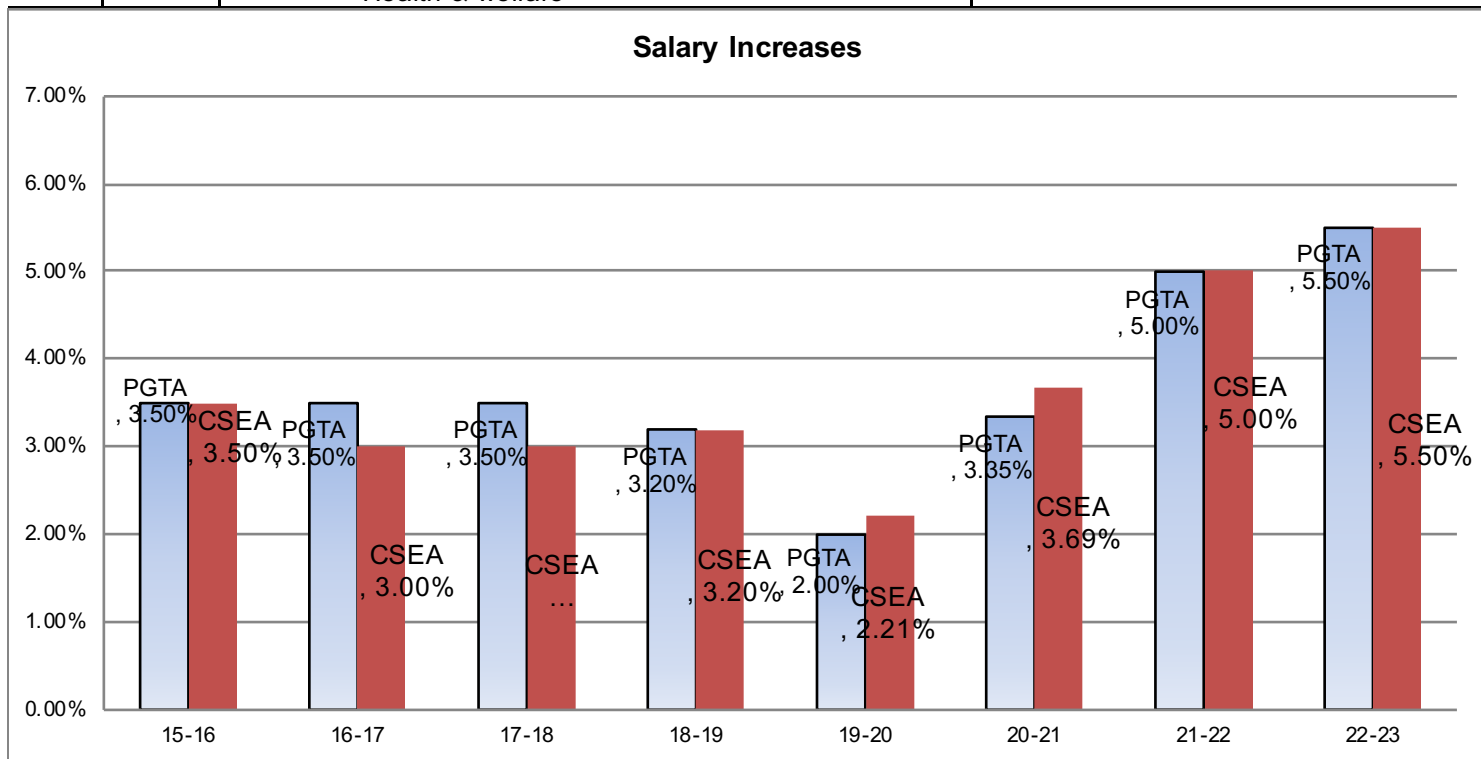
2022-23 Increase of 5.00%

## Pacific Grove Unified School District

## Negotiations History

Year	Prop Tax %	PGTA				CSEA		
		Total Comp	Salary Sched	Other	Total Comp	Salary Sched	H & W	
84-85		2.70%	2.70%				0.00%	
85-86	9.70%	6.19%	6.19%				0.00%	
86-87	9.60%	7.03%	7.03%				0.00%	
87-88	14.10%	4.40%	4.40%				0.00%	
88-89	10.50%	9.10%	9.10%				0.00%	
89-90	12.10%	7.50%	5.40%				0.00%	
90-91	10.60%	2.41%	2.41%				0.00%	
		4.37%	One-time				0.00%	
91-92	21.50%	3.94%	3.94%				0.00%	
		1.24%	One-time				0.00%	
92-93	0.90%	0.73%	0.70%		0.73%		0.00%	
		5.50%	One-time				0.00%	
93-94	1.10%	5.97%	5.97%		5.97%		0.00%	
94-95	3.40%	4.00%	4.00%		4.00%		0.00%	
95-96	2.40%	2.00%	2.00%		2.00%		0.00%	
		0.50%	One-time		0.50%		0.00%	
96-97	4.00%	4.50%	4.50%	In-lieu \$48.21/mo	4.50%		0.00%	
97-98	4.00%	3.85%	3.85%		3.85%		0.00%	
98-99	6.30%	8.35%	6.08%	2.27% In-lieu & Dep \$104.28	8.35%		0.00%	
99-00	5.60%	4.56%	3.81%	0.75% In-lieu \$ 3,927	4.56%		0.00%	
00-01	9.30%	10.23%	8.98%	1.25% In-lieu \$ 4,386	10.23%		0.00%	
01-02	9.40%	7.14%	6.54%	0.60% In-lieu \$ 4,709	7.14%		0.00%	
02-03	7.40%	11.26%	4.76%	1.00% In-lieu \$ 5,379	11.26%	2.00%	9.26%	
				2.75% Dependant \$ 2,000			0.00%	
				2.75% Add steps V13,VI17&22			0.00%	
03-04	6.70%	3.13%	2.53%	0.60% In-lieu \$ 5,615	3.13%	3.13%	0.00%	
04-05	7.70%	5.31%	2.41%	1.02% In-lieu \$ 6,729	5.31%	5.31%	0.00%	
				0.58% Dependant \$ 2,440			0.00%	
				0.90% add step VI-25			0.00%	
				0.40% add step V-17			0.00%	
				add 1 day			0.00%	
05-06	9.10%	7.00%	4.00%	1.70% In-lieu \$ 7,866	7.00%	5.36%	1.64%	
				0.20% Dependant			0.00%	
				0.60% add step VI-27			0.00%	
				0.50% add MA/PhD			0.00%	
				0.14% Medi-Gap to \$104			0.00%	
				add 1 day			0.00%	
06-07	7.80%	6.87%	5.43%	0.99% In-lieu \$ 8,565	6.87%	5.00%	1.87%	
				0.45% Dependant \$ 3,377				
07-08	5.60%	4.00%	3.42%	0.33% In-lieu \$ 8,822	4.00%	3.69%	0.31%	
				0.25% Dependant \$ 3,377				
08-09	8.80%	2.00%	0.70%	1.00% In-lieu \$ 9,653	2.00%	2.00%	0.00%	
				0.30% Dependant \$ 4,274				
09-10	-0.22%	0.00%	0.00%		0.00%	0.00%	0.00%	
10-11	-1.24%	1.40%	0.00%	1.40% In-lieu \$ 10,361	1.40%	1.40%	0.00%	
		1.10%	One-time		1.10%	One-time		
11-12	0.99%	0.70%	0.70%		0.70%	0.70%	0.00%	

Year	Prop Tax %	PGTA			CSEA			
		Total Comp	Salary Sched	Other	Total Comp	Salary Sched	H & W	
12-13	1.80%	2.00%	1.45%	plus 0.55% for one extra work day	1.45%	1.45%	0.00%	
		2.00%	One-time		2.00%	One-time	0.00%	
13-14	4.51%	2.25%	plus 80% of any increase in Prop Tax > 5.00%			2.50%	2.50%	0.00%
14-15	3.56%	2.25%	plus 80% of any increase in Prop Tax > 5.00%			2.50%	2.50%	0.00%
15-16	5.84%	3.50%	3.25%	0.20% increase MA stipend, 0.05% Spec	3.50%	3.50%	0.00%	
16-17	5.90%	3.50%	3.50%			3.50%	3.50%	0.00%
17-18	5.96%	3.50%	3.50%			3.00%	3.00%	0.00%
18-19	6.52%	3.20%	4.00% (3.20% plus .80% for extra day)			3.20%	3.20%	0.00%
19-20	4.71%	2.00%	2.00% plus increase of \$350 per year for Health & welfare			2.21%	2.21%	0.00%
20-21	6.62%	3.35%	2.27% plus increase of \$1,350 per year for Health & welfare; additional one-time off schedule of \$2,500 per .8 FTE and higher			3.69%	3% Plus one-time off schedule \$2,500 per 1.0 FTE	
21-22	8.15%	5.00%	5.00% plus increase of \$1200 per year for Health & welfare			5.50%	5.00%	0.50%
22-23	8.10%	5.50%	5.00% plus increase of \$1000 per year for Health & welfare			5.50%	5.00%	0.50%



## Pacific Grove Unified School District

**1.00% of Salary Calculation**

<b>PGTA:</b>		<b>2019-20</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Teachers Salaries	1100	13,566,818	14,076,475	13,507,224	14,656,134	15,519,281	15,054,177
Teachers Stipends	1160	no stipends	no stipends	no stipends	no stipends	no stipends	no stipends
Support Salaries	1200	1,467,009	1,737,734	1,482,907	1,576,539	1,789,009	1,696,463
Fund 11 Cert Salaries		956,502	632,714	751,537	709,630	600,360	425,647
Fund 12 Cert Salaries		64,163	65,948	61,637	65,799	75,227	66,259
<b>Total Salaries</b>		<b>16,054,492</b>	<b>16,512,871</b>	<b>15,803,305</b>	<b>17,008,102</b>	<b>17,983,877</b>	<b>17,242,546</b>
Statutory Benefits %		20.180%	23.820%	19.990%	21.640%	23.830%	23.830%
<b>Benefits</b>		<b>3,239,796</b>	<b>3,933,366</b>	<b>3,159,081</b>	<b>3,680,553</b>	<b>4,285,558</b>	<b>4,108,899</b>
<b>Total Salaries and Benefits</b>		<b>19,294,288</b>	<b>20,446,237</b>	<b>18,962,386</b>	<b>20,688,655</b>	<b>22,269,435</b>	<b>21,351,445</b>
<b>1%</b>		<b>192,943</b>	<b>204,462</b>	<b>189,624</b>	<b>206,887</b>	<b>222,694</b>	<b>213,514</b>
		<b>180,677</b>					
<b>CSEA:</b>		<b>2019-20</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Instruct Aides & subs & hrly	2100	2,111,308	2,296,943	1,977,005	2,213,689	2,577,068	2,974,819
Support Salaries & OT	2200	1,937,448	1,841,233	1,928,335	1,997,659	2,106,285	2,475,045
Clerical and Office	2400/	1,949,509	2,251,896	2,045,126	2,154,447	3,053,798	2,189,743
Less: Confidential Emps		(505,500)	(531,859)	(521,901)	(531,859)	(561,111)	(561,111)
Fund 11 Class Salaries		999,450	912,991	922,250	968,796	982,354	1,006,537
Fund 12 Class Salaries		296,237	299,509	291,569	291,081	245,125	184,880
Fund 13 Class Salaries		284,961	323,330	286,419	294,607	358,095	367,584
<b>Total Salaries</b>		<b>7,073,413</b>	<b>7,394,043</b>	<b>6,928,803</b>	<b>7,388,420</b>	<b>8,761,614</b>	<b>8,637,497</b>
Statutory Benefits %		29.001%	36.290%	30.740%	33.830%	33.830%	33.830%
<b>Benefits</b>		<b>2,051,361</b>	<b>2,683,298</b>	<b>2,129,914</b>	<b>2,499,502</b>	<b>2,964,054</b>	<b>2,922,065</b>
<b>Total Salaries and Benefits</b>		<b>9,124,774</b>	<b>10,077,341</b>	<b>9,058,717</b>	<b>9,887,922</b>	<b>11,725,668</b>	<b>11,559,562</b>
<b>1%</b>		<b>91,248</b>	<b>100,773</b>	<b>90,587</b>	<b>98,879</b>	<b>117,257</b>	<b>115,596</b>
<b>General Fund</b>		<b>74,533</b>					
<b>Confidential:</b>		<b>2019-20</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Clerical and Office	2400	505,500	531,859	521,901	531,859	561,111	1,884,677
<b>Total Salaries</b>		<b>505,500</b>	<b>531,859</b>	<b>521,901</b>	<b>531,859</b>	<b>561,111</b>	<b>1,887,677</b>
Statutory Benefits %		29.001%	36.290%	30.740%	33.830%	33.830%	33.830%
<b>Benefits</b>		<b>146,600</b>	<b>193,012</b>	<b>160,432</b>	<b>179,928</b>	<b>189,824</b>	<b>638,601</b>
<b>Total Salaries and Benefits</b>		<b>652,100</b>	<b>724,871</b>	<b>682,333</b>	<b>711,787</b>	<b>750,935</b>	<b>2,526,278</b>
<b>1%</b>		<b>6,521</b>	<b>7,249</b>	<b>6,823</b>	<b>7,118</b>	<b>7,509</b>	<b>25,263</b>
		<b>5,055</b>					
<b>Management:</b>		<b>2019-20</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Sups & Admin - Cert	1300	1,813,270	1,866,408	1,755,298	1,864,959	2,115,565	2,115,565
Sups & Admin - Class	2300	526,617	697,884	524,185	706,795	850,735	864,358
<b>Total Salaries</b>		<b>2,339,887</b>	<b>2,564,292</b>	<b>2,279,483</b>	<b>2,571,754</b>	<b>2,966,300</b>	<b>2,979,923</b>
Benefits % Cert		20.180%	23.820%	19.990%	21.640%	21.640%	21.640%
Benefits % Class		29.001%	36.290%	30.740%	33.830%	33.830%	33.830%
<b>Benefits Cert</b>		<b>365,918</b>	<b>444,578</b>	<b>350,884</b>	<b>403,577</b>	<b>457,808</b>	<b>457,808</b>
<b>Benefits Class</b>		<b>152,724</b>	<b>253,262</b>	<b>161,134</b>	<b>239,109</b>	<b>287,804</b>	<b>292,412</b>
<b>Benefits</b>		<b>518,642</b>	<b>697,840</b>	<b>512,019</b>	<b>642,686</b>	<b>745,612</b>	<b>750,221</b>
<b>Total Salaries and Benefits</b>		<b>2,858,529</b>	<b>3,262,132</b>	<b>2,791,502</b>	<b>3,214,440</b>	<b>3,711,912</b>	<b>3,730,144</b>
<b>1%</b>		<b>28,585</b>	<b>32,621</b>	<b>27,915</b>	<b>32,144</b>	<b>37,119</b>	<b>37,301</b>
		<b>23,399</b>					
<b>Total All Salaries &amp; Benefits</b>		<b>31,929,691</b>	<b>34,510,581</b>	<b>31,494,938</b>	<b>34,502,805</b>	<b>38,457,950</b>	<b>39,167,429</b>
<b>1%</b>		<b>319,297</b>	<b>345,106</b>	<b>314,949</b>	<b>345,028</b>	<b>384,579</b>	<b>391,674</b>
Total General Fund cost & FS		<b>290,316</b>	<b>39,870</b>	<b>34,738</b>	<b>39,262</b>	<b>44,628</b>	<b>62,564</b>
Total GF Salaries only		\$ 236,569	\$ 250,919	\$ 235,065	\$ 254,648	\$ 283,698	\$ 277,378

147

Updated 12-14-2023

## Pacific Grove Unified School District

**Statutory Benefits**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	actual	actual	actual	actual	actual	actual
<b>CERTIFICATED</b>						
<b>Employee Costs</b>						
STRS (Classic member)	10.25%	10.25%	10.25%	25.37%	25.37%	25.37%
STRS (New member)	10.205%	10.205%	10.205%	25.37%	25.37%	25.37%
FICA (SS)	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemp Insurance	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
State Disability Insurance						
Workers Comp	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%
<b>Total Employee Costs (avg)</b>	<b>21.148%</b>	<b>21.148%</b>	<b>21.148%</b>	<b>36.290%</b>	<b>36.290%</b>	<b>36.290%</b>
<b>CERTIFICATED</b>						
<b>Employer Costs</b>						
STRS (Classic member)	16.28%	17.10%	16.15%	19.10%	19.10%	19.10%
STRS (New member)	16.28%	17.10%	16.15%	19.10%	19.10%	19.10%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemp Insurance	0.05%	0.05%	0.05%	0.50%	0.50%	0.50%
State Disability Insurance						
Workers Comp	1.6500%	1.5800%	2.3400%	2.7700%	2.7700%	2.7700%
<b>Total Employer Costs</b>	<b>19.430%</b>	<b>20.180%</b>	<b>19.990%</b>	<b>23.820%</b>	<b>23.820%</b>	<b>23.820%</b>
<b>CLASSIFIED</b>						
<b>Employee Costs</b>						
PERS (Classic members)	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
PERS (new members)	6.00%	7.00%	7.00%	7.00%	7.00%	7.00%
FICA (SS)	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemp Insurance						
State Disability Insurance						
Workers Comp						
<b>Total Employee Costs (Avg)</b>	<b>14.150%</b>	<b>14.650%</b>	<b>14.650%</b>	<b>14.650%</b>	<b>14.650%</b>	<b>14.650%</b>
<b>CLASSIFIED</b>						
<b>Employer Costs</b>						
PERS (Classic members)	18.062%	19.721%	20.700%	25.370%	26.680%	26.680%
PERS (new members)	18.062%	19.721%	20.700%	25.370%	26.680%	26.680%
FICA (SS)	6.200%	6.200%	6.200%	6.200%	6.200%	6.200%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%	1.450%
Unemp Insurance	0.050%	0.050%	0.050%	0.500%	0.500%	0.500%
State Disability Insurance						
Workers Comp	1.6500%	1.5800%	2.3400%	2.7700%	2.7700%	2.7700%
<b>Total Employer Costs</b>	<b>27.412%</b>	<b>29.001%</b>	<b>30.740%</b>	<b>36.290%</b>	<b>37.600%</b>	<b>37.600%</b>

Pacific Grove Unified School District

### STRS-PERS Cost Increases

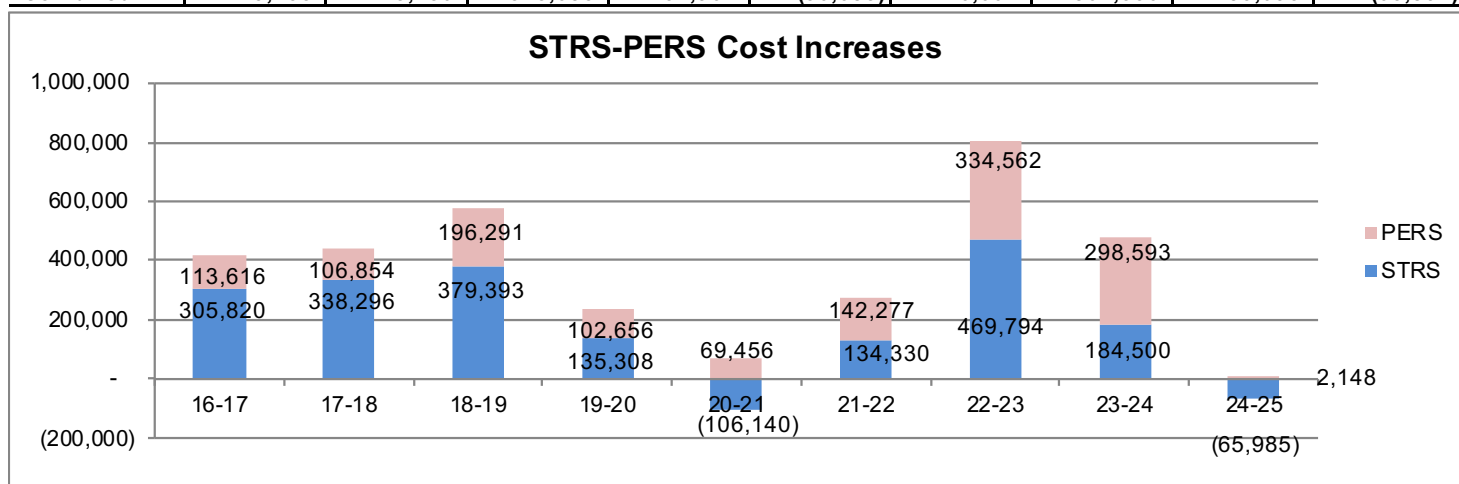
STRS	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
<b>Old Rate</b>	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%
<b>Cert Payroll</b>	15,120,421	16,068,126	17,090,954	17,036,292	17,741,410	17,715,125	18,485,672	20,186,130	19,577,970
<b>Cost</b>	1,247,435	1,325,620	1,410,004	1,405,494	1,463,666	1,461,498	1,525,068	1,665,356	1,615,183
<b>New Rate</b>	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%
<b>Cert Payroll</b>	15,120,421	16,068,126	17,090,954	17,036,292	17,741,410	17,715,125	18,485,672	20,186,130	19,577,970
<b>Cost</b>	1,902,149	2,318,631	2,782,407	2,913,206	2,865,238	2,997,399	3,530,763	3,855,551	3,739,392
<b>Addtl Cost</b>	<b>654,714</b>	<b>993,010</b>	<b>1,372,404</b>	<b>1,507,712</b>	<b>1,401,571</b>	<b>1,535,901</b>	<b>2,005,695</b>	<b>2,190,195</b>	<b>2,124,210</b>
compared to old rate									
<b>Addtl Cost</b>	<b>305,820</b>	<b>338,296</b>	<b>379,393</b>	<b>135,308</b>	<b>(106,140)</b>	<b>134,330</b>	<b>469,794</b>	<b>184,500</b>	<b>(65,985)</b>

compared to prior year

PERS	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
<b>Old Rate</b>	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%
<b>Class Payroll</b>	5,478,317	5,892,951	6,605,049	6,521,442	6,582,045	6,554,260	7,798,713	9,087,793	8,857,746
<b>Cost</b>	626,829	674,271	755,750	746,183	753,118	749,938	892,329	1,039,825	1,013,503
<b>New Rate</b>	13.89%	15.53%	18.062%	19.721%	20.700%	22.910%	25.370%	26.680%	27.100%
<b>Class Payroll</b>	5,478,317	5,892,951	6,605,049	6,521,442	6,582,045	6,554,260	7,798,713	9,087,793	8,857,746
<b>Cost</b>	760,938	915,234	1,193,004	1,286,094	1,362,483	1,501,581	1,978,533	2,424,623	2,400,449
(these rates were adopted by Cal-PERS on 4-17-18)									
<b>Addtl Cost</b>	<b>134,109</b>	<b>240,963</b>	<b>437,254</b>	<b>539,910</b>	<b>609,366</b>	<b>751,643</b>	<b>1,086,205</b>	<b>1,384,798</b>	<b>1,386,946</b>
compared to old rate									
<b>Addtl Cost</b>	<b>113,616</b>	<b>106,854</b>	<b>196,291</b>	<b>102,656</b>	<b>69,456</b>	<b>142,277</b>	<b>334,562</b>	<b>298,593</b>	<b>2,148</b>

compared to prior year

STRS-PERS	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	23-24
<b>Combined</b>	<b>788,823</b>	<b>1,233,973</b>	<b>1,809,658</b>	<b>2,047,622</b>	<b>2,010,937</b>	<b>2,287,544</b>	<b>3,091,900</b>	<b>3,574,993</b>	<b>3,511,156</b>
Compared to old rate									
<b>Combined</b>	<b>419,435</b>	<b>445,150</b>	<b>575,685</b>	<b>237,964</b>	<b>(36,685)</b>	<b>276,607</b>	<b>804,356</b>	<b>483,093</b>	<b>(63,837)</b>





## District Overview for 2023-24

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	-	<b>19</b>	1.1%	1	0.1%
Asian	39	25	63	61	-	<b>184</b>	10.4%	0	0.0%
Pacific Islander	4	3	1	4	-	<b>12</b>	0.7%	6	0.3%
African American	6	5	7	13	-	<b>31</b>	1.8%	1	0.1%
White	197	268	238	335	-	<b>1,038</b>	58.7%	0	0.0%
Hispanic	100	67	84	100	6	<b>354</b>	20.0%	16	0.9%
Two or More	28	29	18	16	5	<b>92</b>	5.2%	43	2.4%
None Reported	13	8	2	16	1	<b>39</b>	2.2%	0	0.0%
<b>Total</b>	<b>389</b>	<b>408</b>	<b>421</b>	<b>551</b>	<b>12</b>	<b>1,769</b>	<b>100.0%</b>	<b>67</b>	<b>3.8%</b>

Budget Information						
<b>2023-24 Beginning Fund Balance</b>		<b>9,219,066</b>	<b>Property Tax Revenue Trend:</b>		<b>STRS Rate Increases:</b>	
<b>2023-24 Revenues:</b>			2015-16	5.84%	2015-16	10.7% 348,895
Property Taxes and LCFE	37,326,152		2016-17	5.90%	2016-17	12.6% 654,714
Federal	1,031,788		2017-18	5.96%	2017-18	14.4% 993,010
State	3,756,550		2018-19	6.52%	2018-19	16.3% 1,372,404
Local	2,533,478		2019-20	4.71%	2019-20	17.1% 1,507,712
<b>Total Revenues</b>	<b>44,647,968</b>		2020-21	6.62%	2020-21	16.2% 1,401,571
<b>2023-24 Expenditures:</b>			2021-22	3.48%	2021-22	16.9% 1,535,901
Certificated Salaries	19,698,323	<b>General Fund Reserve Trend:</b>		2022-23	19.1%	2,005,695
Classified Salaries	8,719,120	2015-16	16.7%	2023-24	19.1%	2,190,195
Employee Benefits	10,693,670	2016-17	17.4%	<b>PERS Rate Increases:</b>		
Books and Supplies	2,459,038	2017-18	12.6%	2016-17	13.9%	134,109
Services	5,492,275	2018-19	12.1%	2017-18	15.5%	240,963
Capital Outlay	265,909	2019-20	12.8%	2018-19	18.1%	437,254
Other	82,000	2020-21	14.2%	2019-20	19.7%	539,910
Transfers Out	400,000	2021-22	14.7%	2020-21	20.7%	609,366
<b>Total Expenditures</b>	<b>47,213,154</b>	2022-23	12.1%	2021-22	22.9%	751,643
<b>Ending Fund Balance</b>	<b>6,486,672</b>	2023-24	10.3%	2022-23	25.4%	1,086,205
				2023-24	26.7%	1,384,798

General Information							
SBAC FG	2022-23 ELA*	2022-23 Math*	2022-23 Science*	2022-23 Total Assessed	Free & Reduced Meals		
3rd	55%	68%	N/A	68	10-11	17.0%	
4th	58%	50%	N/A	57	11-12	19.9%	
5th	66%	55%	55%	61	12-13	20.8%	
RD					13-14	19.0%	
3rd	79%	86%	N/A	70	14-15	19.8%	
4th	77%	73%	N/A	76	15-16	19.3%	
5th	77%	56%	63%	67	16-17	16.5%	
PGMS					17-18	20.0%	
6th	73%	60%	N/A	150	18-19	19.1%	
7th	68%	53%	N/A	138	19-20	20.6%	
8th	69%	46%	56%	124	20-21	18.6%	
PGHS					21-22	13.8%	
11th/12th	81%	52%	56%	98	22-23	17.5%	

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

**LAST**

**PAGE**

Second Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2023-24

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

---

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:  
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 07, 2024 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

---

Contact person for additional information on the interim report:

Name: Angela Rodriguez Telephone: 831-646-6516  
Title: Fiscal Officer E-mail: arodriguez@pgusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	

Second Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certified? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certified? (Section S8A, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

2023-24 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	37,599,021.00	37,323,418.00	22,570,084.41	37,326,152.00	2,734.00	0.0%
2) Federal Revenue		8100-8299	25,000.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	362,279.50	429,054.00	305,672.01	429,054.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,011,953.39	974,650.94	730,683.27	973,765.94	(885.00)	-0.1%
5) TOTAL, REVENUES			38,998,253.89	38,727,122.94	23,606,439.69	38,728,971.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	16,353,460.68	15,904,347.19	9,116,941.66	15,881,854.22	22,492.97	0.1%
2) Classified Salaries		2000-2999	5,602,097.99	5,364,689.83	2,958,121.15	5,215,509.80	149,180.03	2.8%
3) Employee Benefits		3000-3999	6,899,367.33	6,285,803.44	3,742,394.91	6,332,402.90	(46,599.46)	-0.7%
4) Books and Supplies		4000-4999	553,705.51	660,011.09	383,540.61	671,384.50	(11,373.41)	-1.7%
5) Services and Other Operating Expenditures		5000-5999	2,539,032.08	3,469,523.57	1,582,635.89	3,586,720.47	(117,196.90)	-3.4%
6) Capital Outlay		6000-6999	0.00	13,678.55	13,672.95	13,678.55	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	45.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,800.00)	(516,548.94)	(15,770.33)	(552,971.20)	36,422.26	-7.1%
9) TOTAL, EXPENDITURES			31,926,863.59	31,181,504.73	17,781,581.84	31,148,579.24		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			7,071,390.30	7,545,618.21	5,824,857.85	7,580,392.70		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	419,635.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,379,969.59)	(7,775,334.50)	0.00	(7,775,334.50)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,799,604.59)	(8,175,334.50)	0.00	(8,175,334.50)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(728,214.29)	(629,716.29)	5,824,857.85	(594,941.80)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,989,533.16	5,759,619.91		5,759,205.92	(413.99)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,989,533.16	5,759,619.91		5,759,205.92		
d) Other Restatements		9795	0.00	0.00		167,541.97	167,541.97	New
e) Adjusted Beginning Balance (F1c + F1d)			3,989,533.16	5,759,619.91		5,926,747.89		
2) Ending Balance, June 30 (E + F1e)			3,261,318.87	5,129,903.62		5,331,806.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2023-24 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,806,318.87	3,707,361.24		3,892,755.48		
Property Tax Reserve	0000	9780	163,922.00					
STRS/PERS Reserve	0000	9780	131,422.00					
Deferred Maintenance Reserve	0000	9780	261,017.57					
Basic Aid Reserve	0000	9780	1,140,277.78					
Lottery Unrestricted	1100	9780	14,632.00					
Basic Aid Reserve	1400	9780	95,047.52					
STRS/PERS Reserve	0000	9780		106,100.76				
Deferred Maintenance Reserve	0000	9780		276,846.00				
Property Tax Reserve	0000	9780		174,320.12				
Basic Aid Reserve	0000	9780		3,150,094.36				
Property Tax Reserve	0000	9780				165,267.25		
Deferred Maintenance Reserve	0000	9780				276,846.00		
STRS/PERS Reserve	0000	9780				103,896.83		
Basic Aid Reserve	0000	9780				3,280,633.44		
Lottery Unrestricted	1100	9780				60,775.08		
Basic Aid Reserve	1400	9780				5,336.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		1,439,050.61		
Unassigned/Unappropriated Amount		9790	1,455,000.00	1,422,542.38		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,505,456.00	2,505,456.00	1,653,600.00	2,505,456.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	346,638.00	333,956.00	179,192.00	332,884.00	(1,072.00)	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	121,467.00	115,941.00	57,970.73	115,941.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,417,471.00	33,053,449.00	18,892,802.29	33,053,449.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,578,022.00	1,690,841.00	1,538,255.78	1,690,841.00	0.00	0.0%
Prior Years' Taxes		8043	4,243.00	3,793.00	212,582.85	3,793.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	49,121.76	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								

2023-24 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>37,973,297.00</b>	<b>37,703,436.00</b>	<b>22,583,525.41</b>	<b>37,702,364.00</b>	<b>(1,072.00)</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
Transfers - Current Year	0000	8091	(358,831.00)	(358,831.00)	0.00	(358,831.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(15,445.00)	(21,187.00)	(13,441.00)	(17,381.00)	3,806.00	-18.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>37,599,021.00</b>	<b>37,323,418.00</b>	<b>22,570,084.41</b>	<b>37,326,152.00</b>	<b>2,734.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	25,000.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								



2023-24 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	71,667.00	71,667.00	75,646.00	71,667.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	288,231.00	288,231.00	148,349.31	288,231.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,381.50	69,156.00	81,676.70	69,156.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>362,279.50</b>	<b>429,054.00</b>	<b>305,672.01</b>	<b>429,054.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%



2023-24 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	314,513.25	305,061.60	145,226.85	305,061.60	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	217,944.10	217,944.10	207,108.00	217,944.10	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	15,000.00	15,000.00	2,780.00	15,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	464,496.04	436,645.24	375,568.42	435,760.24	(885.00)	-0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,011,953.39</b>	<b>974,650.94</b>	<b>730,683.27</b>	<b>973,765.94</b>	<b>(885.00)</b>	<b>-0.1%</b>
<b>TOTAL, REVENUES</b>			<b>38,998,253.89</b>	<b>38,727,122.94</b>	<b>23,606,439.69</b>	<b>38,728,971.94</b>	<b>1,849.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,405,170.70	13,004,432.70	7,509,865.66	12,961,996.66	42,436.04	0.3%
Certificated Pupil Support Salaries		1200	954,712.17	948,706.49	531,452.22	949,028.02	(321.53)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,789,417.71	1,746,435.00	953,743.98	1,764,280.54	(17,845.54)	-1.0%
Other Certificated Salaries		1900	204,160.10	204,773.00	121,879.80	206,549.00	(1,776.00)	-0.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>16,353,460.68</b>	<b>15,904,347.19</b>	<b>9,116,941.66</b>	<b>15,881,854.22</b>	<b>22,492.97</b>	<b>0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	735,948.16	713,952.28	425,613.45	739,106.15	(25,153.87)	-3.5%
Classified Support Salaries		2200	1,708,227.56	1,682,816.25	916,123.65	1,677,509.85	5,306.40	0.3%
Classified Supervisors' and Administrators' Salaries		2300	699,473.41	654,460.40	375,028.15	634,602.03	19,858.37	3.0%
Clerical, Technical and Office Salaries		2400	1,978,349.91	1,878,172.22	1,074,143.27	1,852,392.30	25,779.92	1.4%

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	480,098.95	435,288.68	167,212.63	311,899.47	123,389.21	28.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,602,097.99</b>	<b>5,364,689.83</b>	<b>2,958,121.15</b>	<b>5,215,509.80</b>	<b>149,180.03</b>	<b>2.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,044,741.72	2,945,516.82	1,690,699.22	2,978,176.09	(32,659.27)	-1.1%
PERS		3201-3202	1,484,184.41	1,405,449.20	779,872.47	1,379,237.88	26,211.32	1.9%
OASDI/Medicare/Alternative		3301-3302	704,657.54	625,895.81	351,328.03	634,855.58	(8,959.77)	-1.4%
Health and Welfare Benefits		3401-3402	820,910.08	899,999.43	525,120.07	927,495.32	(27,495.89)	-3.1%
Unemployment Insurance		3501-3502	109,920.04	10,892.72	6,165.42	11,078.57	(185.85)	-1.7%
Workers' Compensation		3601-3602	478,988.42	378,264.93	214,474.77	381,774.93	(3,510.00)	-0.9%
OPEB, Allocated		3701-3702	242,550.00	0.00	163,558.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,415.12	19,784.53	11,176.93	19,784.53	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,899,367.33</b>	<b>6,285,803.44</b>	<b>3,742,394.91</b>	<b>6,332,402.90</b>	<b>(46,599.46)</b>	<b>-0.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	190,500.00	190,500.00	161,570.26	190,500.00	0.00	0.0%
Books and Other Reference Materials		4200	25,354.62	20,104.76	9,673.89	20,104.76	0.00	0.0%
Materials and Supplies		4300	311,850.89	420,731.58	199,496.60	429,859.68	(9,128.10)	-2.2%
Noncapitalized Equipment		4400	26,000.00	28,674.75	12,799.86	30,920.06	(2,245.31)	-7.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>553,705.51</b>	<b>660,011.09</b>	<b>383,540.61</b>	<b>671,384.50</b>	<b>(11,373.41)</b>	<b>-1.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	103,949.00	95,322.00	34,209.70	90,802.40	4,519.60	4.7%
Dues and Memberships		5300	41,377.00	48,072.15	37,004.76	46,889.15	1,183.00	2.5%
Insurance		5400-5450	295,500.00	295,500.00	242,377.00	295,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,109,823.98	1,130,776.42	634,611.16	1,130,776.42	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,630.00	139,344.02	55,705.46	137,344.02	2,000.00	1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	733,367.00	1,611,612.78	539,399.27	1,727,399.18	(115,786.40)	-7.2%
Communications		5900	140,385.10	148,896.20	39,328.54	158,009.30	(9,113.10)	-6.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,539,032.08</b>	<b>3,469,523.57</b>	<b>1,582,635.89</b>	<b>3,586,720.47</b>	<b>(117,196.90)</b>	<b>-3.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	13,678.55	13,672.95	13,678.55	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>13,678.55</b>	<b>13,672.95</b>	<b>13,678.55</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	45.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
			0.00	0.00	45.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(20,800.00)	(327,252.22)	(13,065.33)	(363,674.48)	36,422.26	-11.1%
Transfers of Indirect Costs - Interfund		7350	0.00	(189,296.72)	(2,705.00)	(189,296.72)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
			(20,800.00)	(516,548.94)	(15,770.33)	(552,971.20)	36,422.26	-7.1%
<b>TOTAL, EXPENDITURES</b>			<b>31,926,863.59</b>	<b>31,181,504.73</b>	<b>17,781,581.84</b>	<b>31,148,579.24</b>	<b>32,925.49</b>	<b>0.1%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>								
			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	19,635.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

27 66134 0000000  
Form 011  
E82YP7CHC7(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			419,635.00	400,000.00	0.00	400,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(7,379,969.59)	(7,775,334.50)	0.00	(7,775,334.50)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,379,969.59)	(7,775,334.50)	0.00	(7,775,334.50)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,799,604.59)	(8,175,334.50)	0.00	(8,175,334.50)	0.00	0.0%

2023-24 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	990,180.02	1,051,288.83	284,918.42	1,031,788.96	(19,499.87)	-1.9%
3) Other State Revenue		8300-8599	3,040,526.38	3,327,496.98	1,230,405.37	3,327,496.98	0.00	0.0%
4) Other Local Revenue		8600-8799	1,601,432.89	1,481,055.78	819,896.25	1,559,713.98	78,658.20	5.3%
5) TOTAL, REVENUES			5,632,139.29	5,859,841.59	2,335,220.04	5,918,999.92		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,832,670.64	3,847,088.91	2,284,729.12	3,816,469.66	30,619.25	0.8%
2) Classified Salaries		2000-2999	3,485,696.17	3,466,987.90	1,968,534.64	3,495,858.89	(28,870.99)	-0.8%
3) Employee Benefits		3000-3999	4,237,406.29	4,191,442.26	1,343,550.99	4,361,131.95	(169,689.69)	-4.0%
4) Books and Supplies		4000-4999	993,398.13	2,005,539.43	303,601.41	1,787,653.96	217,885.47	10.9%
5) Services and Other Operating Expenditures		5000-5999	1,406,240.71	1,790,890.58	572,713.58	1,905,555.66	(114,665.08)	-6.4%
6) Capital Outlay		6000-6999	109,235.43	47,230.96	10,918.83	252,230.93	(204,999.97)	-434.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	82,000.00	82,000.00	41,019.31	82,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,800.00	327,252.22	13,065.33	363,674.48	(36,422.26)	-11.1%
9) TOTAL, EXPENDITURES			14,167,447.37	15,758,432.26	6,538,133.21	16,064,575.53		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,535,308.08)	(9,898,590.67)	(4,202,913.17)	(10,145,575.61)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,379,969.59	7,775,334.50	0.00	7,775,334.50	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,379,969.59	7,775,334.50	0.00	7,775,334.50		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,155,338.49)	(2,123,256.17)	(4,202,913.17)	(2,370,241.11)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,210,809.61	3,459,861.51		3,459,861.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,210,809.61	3,459,861.51		3,459,861.51		
d) Other Restatements		9795	0.00	0.00		65,246.36	65,246.36	New
e) Adjusted Beginning Balance (F1c + F1d)			2,210,809.61	3,459,861.51		3,525,107.87		
2) Ending Balance, June 30 (E + F1e)			1,055,471.12	1,336,605.34		1,154,866.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

27 66134 0000000  
Form 011  
E82YP7CHC7(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,055,471.12	1,336,605.34		1,154,866.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								



Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

27 66134 0000000  
Form 011  
E82YP7CHC7(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	392,033.46	431,832.91	0.00	405,023.45	(26,809.46)	-6.2%
Special Education Discretionary Grants		8182	20,006.81	23,724.36	26.55	25,493.42	1,769.06	7.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	137,857.33	158,311.00	81,814.00	162,778.00	4,467.00	2.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	34,683.00	37,932.47	0.00	39,006.00	1,073.53	2.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	12,357.00	12,342.00	5,011.00	12,342.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	25,675.00	33,574.00	220.58	33,574.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	367,567.42	353,572.09	197,846.29	353,572.09	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>990,180.02</b>	<b>1,051,288.83</b>	<b>284,918.42</b>	<b>1,031,788.96</b>	<b>(19,499.87)</b>	<b>-1.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	101,246.00	101,246.00	3,331.86	101,246.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

27 66134 000000  
Form 011  
E82YP7CHC7(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	116,583.00	116,100.16	92,059.47	116,100.16	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	80.35	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,822,697.38	3,110,150.82	1,134,933.69	3,110,150.82	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,040,526.38</b>	<b>3,327,496.98</b>	<b>1,230,405.37</b>	<b>3,327,496.98</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	28.18	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%



Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

27 66134 0000000  
Form 011  
E82YP7CHC7(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	365,154.24	258,835.95	185,596.34	323,435.33	64,599.38	25.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,236,278.65	1,222,219.83	634,271.73	1,236,278.65	14,058.82	1.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,601,432.89</b>	<b>1,481,055.78</b>	<b>819,896.25</b>	<b>1,559,713.98</b>	<b>78,658.20</b>	<b>5.3%</b>
<b>TOTAL, REVENUES</b>			<b>5,632,139.29</b>	<b>5,859,841.59</b>	<b>2,335,220.04</b>	<b>5,918,999.92</b>	<b>59,158.33</b>	<b>1.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,521,893.96	2,441,078.89	1,468,518.33	2,448,801.99	(7,723.10)	-0.3%
Certificated Pupil Support Salaries		1200	878,198.75	827,950.36	475,080.43	809,537.03	18,413.33	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	43,083.08	216,001.27	132,539.43	216,037.27	(36.00)	0.0%
Other Certificated Salaries		1900	389,494.85	362,058.39	208,590.93	342,093.37	19,965.02	5.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,832,670.64</b>	<b>3,847,088.91</b>	<b>2,284,729.12</b>	<b>3,816,469.66</b>	<b>30,619.25</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,927,743.23	1,987,200.39	1,107,122.15	1,985,063.22	2,137.17	0.1%
Classified Support Salaries		2200	615,106.54	586,062.24	330,946.30	586,062.24	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	164,884.73	164,860.56	96,168.66	164,860.56	0.00	0.0%
Clerical, Technical and Office Salaries		2400	95,271.92	88,670.60	49,340.68	85,235.18	3,435.42	3.9%
Other Classified Salaries		2900	682,689.75	640,194.11	384,956.85	674,637.69	(34,443.58)	-5.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,485,696.17</b>	<b>3,466,987.90</b>	<b>1,968,534.64</b>	<b>3,495,858.89</b>	<b>(28,870.99)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,538,668.36	2,513,773.95	415,987.06	2,596,695.14	(82,921.19)	-3.3%
PERS		3201-3202	858,899.66	894,769.06	484,394.06	983,382.27	(88,613.21)	-9.9%
OASDI/Medicare/Alternative		3301-3302	317,169.13	305,870.37	171,917.11	305,926.21	(55.84)	0.0%
Health and Welfare Benefits		3401-3402	324,374.77	340,137.62	191,745.33	338,072.76	2,064.86	0.6%
Unemployment Insurance		3501-3502	36,538.99	3,660.92	2,117.39	3,662.22	(1.30)	0.0%
Workers' Compensation		3601-3602	159,340.79	129,914.51	75,417.51	130,077.52	(163.01)	-0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,414.59	3,315.83	1,972.53	3,315.83	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,237,406.29</b>	<b>4,191,442.26</b>	<b>1,343,550.99</b>	<b>4,361,131.95</b>	<b>(169,689.69)</b>	<b>-4.0%</b>
<b>BOOKS AND SUPPLIES</b>								

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

27 66134 000000  
Form 011  
E82YP7CHC7(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	102,989.69	135,946.28	112,015.78	135,946.28	0.00	0.0%
Books and Other Reference Materials		4200	0.00	18,137.87	2,999.73	18,137.87	0.00	0.0%
Materials and Supplies		4300	832,034.44	1,400,594.61	142,796.76	1,406,396.69	(5,802.08)	-0.4%
Noncapitalized Equipment		4400	58,374.00	450,860.67	45,789.14	227,173.12	223,687.55	49.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>993,398.13</b>	<b>2,005,539.43</b>	<b>303,601.41</b>	<b>1,787,653.96</b>	<b>217,885.47</b>	<b>10.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	56,305.65	136,324.20	22,568.48	145,990.41	(9,666.21)	-7.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,700.00	104,700.00	19,522.77	116,319.35	(11,619.35)	-11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,242,843.16	1,543,832.58	529,522.41	1,635,570.20	(91,737.62)	-5.9%
Communications		5900	4,391.90	6,033.80	1,099.92	7,675.70	(1,641.90)	-27.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,406,240.71</b>	<b>1,790,890.58</b>	<b>572,713.58</b>	<b>1,905,555.66</b>	<b>(114,665.08)</b>	<b>-6.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	109,235.43	47,230.96	10,918.83	252,230.93	(204,999.97)	-434.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>109,235.43</b>	<b>47,230.96</b>	<b>10,918.83</b>	<b>252,230.93</b>	<b>(204,999.97)</b>	<b>-434.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	82,000.00	82,000.00	41,019.31	82,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

27 66134 000000  
Form 011  
E82YP7CHC7(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			82,000.00	82,000.00	41,019.31	82,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	20,800.00	327,252.22	13,065.33	363,674.48	(36,422.26)	-11.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,800.00	327,252.22	13,065.33	363,674.48	(36,422.26)	-11.1%
<b>TOTAL, EXPENDITURES</b>			<b>14,167,447.37</b>	<b>15,758,432.26</b>	<b>6,538,133.21</b>	<b>16,064,575.53</b>	<b>(306,143.27)</b>	<b>-1.9%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	7,379,969.59	7,775,334.50	0.00	7,775,334.50	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			7,379,969.59	7,775,334.50	0.00	7,775,334.50	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			7,379,969.59	7,775,334.50	0.00	7,775,334.50	0.00	0.0%

2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	37,599,021.00	37,323,418.00	22,570,084.41	37,326,152.00	2,734.00	0.0%
2) Federal Revenue		8100-8299	1,015,180.02	1,051,288.83	284,918.42	1,031,788.96	(19,499.87)	-1.9%
3) Other State Revenue		8300-8599	3,402,805.88	3,756,550.98	1,536,077.38	3,756,550.98	0.00	0.0%
4) Other Local Revenue		8600-8799	2,613,386.28	2,455,706.72	1,550,579.52	2,533,479.92	77,773.20	3.2%
5) TOTAL, REVENUES			44,630,393.18	44,586,964.53	25,941,659.73	44,647,971.86		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,186,131.32	19,751,436.10	11,401,670.78	19,698,323.88	53,112.22	0.3%
2) Classified Salaries		2000-2999	9,087,794.16	8,831,677.73	4,926,655.79	8,711,368.69	120,309.04	1.4%
3) Employee Benefits		3000-3999	11,136,773.62	10,477,245.70	5,085,945.90	10,693,534.85	(216,289.15)	-2.1%
4) Books and Supplies		4000-4999	1,547,103.64	2,665,550.52	687,142.02	2,459,038.46	206,512.06	7.7%
5) Services and Other Operating Expenditures		5000-5999	3,945,272.79	5,260,414.15	2,155,349.47	5,492,276.13	(231,861.98)	-4.4%
6) Capital Outlay		6000-6999	109,235.43	60,909.51	24,591.78	265,909.48	(204,999.97)	-336.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	82,000.00	82,000.00	41,064.31	82,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(189,296.72)	(2,705.00)	(189,296.72)	0.00	0.0%
9) TOTAL, EXPENDITURES			46,094,310.96	46,939,936.99	24,319,715.05	47,213,154.77		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,463,917.78)	(2,352,972.46)	1,621,944.68	(2,565,182.91)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	419,635.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(419,635.00)	(400,000.00)	0.00	(400,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,883,552.78)	(2,752,972.46)	1,621,944.68	(2,965,182.91)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,200,342.77	9,219,481.42		9,219,067.43	(413.99)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F 1a + F 1b)			6,200,342.77	9,219,481.42		9,219,067.43		
d) Other Restatements		9795	0.00	0.00		232,788.33	232,788.33	New
e) Adjusted Beginning Balance (F 1c + F 1d)			6,200,342.77	9,219,481.42		9,451,855.76		
2) Ending Balance, June 30 (E + F 1e)			4,316,789.99	6,466,508.96		6,486,672.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		



2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,055,471.12	1,336,605.34		1,154,866.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,806,318.87	3,707,361.24		3,892,755.48		
Property Tax Reserve	0000	9780	163,922.00					
STRS/PERS Reserve	0000	9780	131,422.00					
Deferred Maintenance Reserve	0000	9780	261,017.57					
Basic Aid Reserve	0000	9780	1,140,277.78					
Lottery Unrestricted	1100	9780	14,632.00					
Basic Aid Reserve	1400	9780	95,047.52					
STRS/PERS Reserve	0000	9780		106,100.76				
Deferred Maintenance Reserve	0000	9780		276,846.00				
Property Tax Reserve	0000	9780		174,320.12				
Basic Aid Reserve	0000	9780		3,150,094.36				
Property Tax Reserve	0000	9780				165,267.25		
Deferred Maintenance Reserve	0000	9780				276,846.00		
STRS/PERS Reserve	0000	9780				103,896.83		
Basic Aid Reserve	0000	9780				3,280,633.44		
Lottery Unrestricted	1100	9780				60,775.08		
Basic Aid Reserve	1400	9780				5,336.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		1,439,050.61		
Unassigned/Unappropriated Amount		9790	1,455,000.00	1,422,542.38		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,505,456.00	2,505,456.00	1,653,600.00	2,505,456.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	346,638.00	333,956.00	179,192.00	332,884.00	(1,072.00)	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	121,467.00	115,941.00	57,970.73	115,941.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,417,471.00	33,053,449.00	18,892,802.29	33,053,449.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,578,022.00	1,690,841.00	1,538,255.78	1,690,841.00	0.00	0.0%
Prior Years' Taxes		8043	4,243.00	3,793.00	212,582.85	3,793.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	49,121.76	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								

2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>37,973,297.00</b>	<b>37,703,436.00</b>	<b>22,583,525.41</b>	<b>37,702,364.00</b>	<b>(1,072.00)</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
Transfers - Current Year	0000	8091	(358,831.00)	(358,831.00)	0.00	(358,831.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(15,445.00)	(21,187.00)	(13,441.00)	(17,381.00)	3,806.00	-18.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>37,599,021.00</b>	<b>37,323,418.00</b>	<b>22,570,084.41</b>	<b>37,326,152.00</b>	<b>2,734.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	392,033.46	431,832.91	0.00	405,023.45	(26,809.46)	-6.2%
Special Education Discretionary Grants		8182	20,006.81	23,724.36	26.55	25,493.42	1,769.06	7.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	137,857.33	158,311.00	81,814.00	162,778.00	4,467.00	2.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	34,683.00	37,932.47	0.00	39,006.00	1,073.53	2.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	12,357.00	12,342.00	5,011.00	12,342.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	25,675.00	33,574.00	220.58	33,574.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	392,567.42	353,572.09	197,846.29	353,572.09	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,015,180.02</b>	<b>1,051,288.83</b>	<b>284,918.42</b>	<b>1,031,788.96</b>	<b>(19,499.87)</b>	<b>-1.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								



2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	71,667.00	71,667.00	75,646.00	71,667.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	389,477.00	389,477.00	151,681.17	389,477.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	116,583.00	116,100.16	92,059.47	116,100.16	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	80.35	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,825,078.88	3,179,306.82	1,216,610.39	3,179,306.82	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,402,805.88</b>	<b>3,756,550.98</b>	<b>1,536,077.38</b>	<b>3,756,550.98</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	314,513.25	305,061.60	145,255.03	305,061.60	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	217,944.10	217,944.10	207,108.00	217,944.10	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	15,000.00	15,000.00	2,780.00	15,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	829,650.28	695,481.19	561,164.76	759,195.57	63,714.38	9.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,236,278.65	1,222,219.83	634,271.73	1,236,278.65	14,058.82	1.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,613,386.28</b>	<b>2,455,706.72</b>	<b>1,550,579.52</b>	<b>2,533,479.92</b>	<b>77,773.20</b>	<b>3.2%</b>
<b>TOTAL, REVENUES</b>			<b>44,630,393.18</b>	<b>44,586,964.53</b>	<b>25,941,659.73</b>	<b>44,647,971.86</b>	<b>61,007.33</b>	<b>0.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	15,927,064.66	15,445,511.59	8,978,383.99	15,410,798.65	34,712.94	0.2%
Certificated Pupil Support Salaries		1200	1,832,910.92	1,776,656.85	1,006,532.65	1,758,565.05	18,091.80	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,832,500.79	1,962,436.27	1,086,283.41	1,980,317.81	(17,881.54)	-0.9%
Other Certificated Salaries		1900	593,654.95	566,831.39	330,470.73	548,642.37	18,189.02	3.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>20,186,131.32</b>	<b>19,751,436.10</b>	<b>11,401,670.78</b>	<b>19,698,323.88</b>	<b>53,112.22</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,663,691.39	2,701,152.67	1,532,735.60	2,724,169.37	(23,016.70)	-0.9%
Classified Support Salaries		2200	2,323,334.10	2,268,878.49	1,247,069.95	2,263,572.09	5,306.40	0.2%
Classified Supervisors' and Administrators' Salaries		2300	864,358.14	819,320.96	471,196.81	799,462.59	19,858.37	2.4%
Clerical, Technical and Office Salaries		2400	2,073,621.83	1,966,842.82	1,123,483.95	1,937,627.48	29,215.34	1.5%

2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	1,162,788.70	1,075,482.79	552,169.48	986,537.16	88,945.63	8.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			9,087,794.16	8,831,677.73	4,926,655.79	8,711,368.69	120,309.04	1.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,583,410.08	5,459,290.77	2,106,686.28	5,574,871.23	(115,580.46)	-2.1%
PERS		3201-3202	2,343,084.07	2,300,218.26	1,264,266.53	2,362,620.15	(62,401.89)	-2.7%
OASDI/Medicare/Alternative		3301-3302	1,021,826.67	931,766.18	523,245.14	940,781.79	(9,015.61)	-1.0%
Health and Welfare Benefits		3401-3402	1,145,284.85	1,240,137.05	716,865.40	1,265,568.08	(25,431.03)	-2.1%
Unemployment Insurance		3501-3502	146,459.03	14,553.64	8,282.81	14,740.79	(187.15)	-1.3%
Workers' Compensation		3601-3602	638,329.21	508,179.44	289,892.28	511,852.45	(3,673.01)	-0.7%
OPEB, Allocated		3701-3702	242,550.00	0.00	163,558.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,829.71	23,100.36	13,149.46	23,100.36	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			11,136,773.62	10,477,245.70	5,085,945.90	10,693,534.85	(216,289.15)	-2.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	293,489.69	326,446.28	273,586.04	326,446.28	0.00	0.0%
Books and Other Reference Materials		4200	25,354.62	38,242.63	12,673.62	38,242.63	0.00	0.0%
Materials and Supplies		4300	1,143,885.33	1,821,326.19	342,293.36	1,836,256.37	(14,930.18)	-0.8%
Noncapitalized Equipment		4400	84,374.00	479,535.42	58,589.00	258,093.18	221,442.24	46.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,547,103.64	2,665,550.52	687,142.02	2,459,038.46	206,512.06	7.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	160,254.65	231,646.20	56,778.18	236,792.81	(5,146.61)	-2.2%
Dues and Memberships		5300	41,377.00	48,072.15	37,004.76	46,889.15	1,183.00	2.5%
Insurance		5400-5450	295,500.00	295,500.00	242,377.00	295,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,109,823.98	1,130,776.42	634,611.16	1,130,776.42	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	217,330.00	244,044.02	75,228.23	253,663.37	(9,619.35)	-3.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,976,210.16	3,155,445.36	1,068,921.68	3,362,969.38	(207,524.02)	-6.6%
Communications		5900	144,777.00	154,930.00	40,428.46	165,685.00	(10,755.00)	-6.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,945,272.79	5,260,414.15	2,155,349.47	5,492,276.13	(231,861.98)	-4.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	109,235.43	60,909.51	24,591.78	265,909.48	(204,999.97)	-336.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			109,235.43	60,909.51	24,591.78	265,909.48	(204,999.97)	-336.6%

2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	82,000.00	82,000.00	41,064.31	82,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			82,000.00	82,000.00	41,064.31	82,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	(189,296.72)	(2,705.00)	(189,296.72)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	(189,296.72)	(2,705.00)	(189,296.72)	0.00	0.0%
TOTAL, EXPENDITURES			46,094,310.96	46,939,936.99	24,319,715.05	47,213,154.77	(273,217.76)	-0.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	19,635.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			419,635.00	400,000.00	0.00	400,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(419,635.00)	(400,000.00)	0.00	(400,000.00)	0.00	0.0%

Pacific Grove Unified  
Monterey County

Second Interim  
General Fund  
Exhibit: Restricted Balance Detail

27 66134 0000000  
Form 011  
E82YP7CHC7(2023-24)

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	313,248.64
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	4,325.58
6266	Educator Effectiveness, FY 2021-22	61,158.07
6300	Lottery: Instructional Materials	70,996.53
6500	Special Education	213,514.58
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	121,084.95
7311	Classified School Employee Professional Development Block Grant	8,709.87
7435	Learning Recovery Emergency Block Grant	299,369.81
9010	Other Restricted Local	62,458.73
<b>Total, Restricted Balance</b>		<b>1,154,866.76</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	265,459.00	265,459.00	0.00	265,459.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,295.00	51,465.20	12,890.89	51,465.20	0.00	0.0%
3) Other State Revenue		8300-8599	1,896,913.45	1,896,913.45	885,281.00	1,896,913.45	0.00	0.0%
4) Other Local Revenue		8600-8799	631,769.35	622,112.09	330,523.48	673,647.62	51,535.53	8.3%
5) TOTAL, REVENUES			2,849,436.80	2,835,949.74	1,228,695.37	2,887,485.27		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	685,817.21	716,444.20	353,748.55	770,441.38	(53,997.18)	-7.5%
2) Classified Salaries		2000-2999	1,217,259.59	1,030,974.36	566,164.62	1,101,453.35	(70,478.99)	-6.8%
3) Employee Benefits		3000-3999	683,778.97	637,737.59	269,244.06	719,422.17	(81,684.58)	-12.8%
4) Books and Supplies		4000-4999	275,221.69	1,383,523.82	43,432.36	1,410,488.44	(26,964.62)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	187,130.30	1,064,008.26	59,034.16	1,065,395.58	(1,387.32)	-0.1%
6) Capital Outlay		6000-6999	151,419.71	303,328.55	0.00	268,840.87	34,487.68	11.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	104,857.51	0.00	104,857.51	0.00	0.0%
9) TOTAL, EXPENDITURES			3,200,627.47	5,240,874.29	1,291,623.75	5,440,899.30		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(351,190.67)	(2,404,924.55)	(62,928.38)	(2,553,414.03)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(351,190.67)	(2,404,924.55)	(62,928.38)	(2,553,414.03)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	491,979.13	2,675,466.99		2,674,621.61	(845.38)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			491,979.13	2,675,466.99		2,674,621.61		
d) Other Restatements		9795	0.00	0.00		17,372.57	17,372.57	New
e) Adjusted Beginning Balance (F1c + F1d)			491,979.13	2,675,466.99		2,691,994.18		
2) Ending Balance, June 30 (E + F1e)			140,788.46	270,542.44		138,580.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,373.97	131,966.83		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	127,414.49	138,575.61		138,580.15		
Adult Ed Reserve	0000	9780		138,575.61				
Adult Ed Reserve	0000	9780	127,414.49					
Adult Ed Reserve	0000	9780				138,580.15		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	265,459.00	265,459.00	0.00	265,459.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			265,459.00	265,459.00	0.00	265,459.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	55,295.00	51,465.20	12,890.89	51,465.20	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,295.00	51,465.20	12,890.89	51,465.20	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,844,219.45	1,844,219.45	885,281.00	1,844,219.45	0.00	0.0%
All Other State Revenue	All Other	8590	52,694.00	52,694.00	0.00	52,694.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,896,913.45	1,896,913.45	885,281.00	1,896,913.45	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	12,731.65	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	55,066.33	55,066.33	49,811.00	55,066.33	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	461,409.31	521,609.23	209,477.91	521,609.23	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,293.71	15,436.53	58,502.92	66,972.06	51,535.53	333.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			631,769.35	622,112.09	330,523.48	673,647.62	51,535.53	8.3%
TOTAL, REVENUES			2,849,436.80	2,835,949.74	1,228,695.37	2,887,485.27		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	478,358.28	508,512.64	232,735.14	562,029.82	(53,517.18)	-10.5%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	207,458.93	207,931.56	121,013.41	208,411.56	(480.00)	-0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>685,817.21</b>	<b>716,444.20</b>	<b>353,748.55</b>	<b>770,441.38</b>	<b>(53,997.18)</b>	<b>-7.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	626,384.16	484,522.28	270,013.98	568,210.30	(83,688.02)	-17.3%
Classified Support Salaries		2200	158,500.97	160,276.88	85,681.13	124,469.03	35,807.85	22.3%
Classified Supervisors' and Administrators' Salaries		2300	93,216.82	122,438.52	66,784.65	122,438.52	0.00	0.0%
Clerical, Technical and Office Salaries		2400	292,061.30	237,619.86	135,589.81	238,069.31	(449.45)	-0.2%
Other Classified Salaries		2900	47,096.34	26,116.82	8,095.05	48,266.19	(22,149.37)	-84.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,217,259.59</b>	<b>1,030,974.36</b>	<b>566,164.62</b>	<b>1,101,453.35</b>	<b>(70,478.99)</b>	<b>-6.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	154,243.89	164,863.40	63,946.28	228,925.28	(64,061.88)	-38.9%
PERS		3201-3202	327,521.22	265,153.16	120,648.02	261,355.79	3,797.37	1.4%
OASDI/Medicare/Alternative		3301-3302	109,283.90	90,988.96	41,436.25	96,363.47	(5,374.51)	-5.9%
Health and Welfare Benefits		3401-3402	35,113.92	79,884.93	24,996.68	86,798.25	(6,913.32)	-8.7%
Unemployment Insurance		3501-3502	10,462.37	934.35	450.00	1,181.40	(247.05)	-26.4%
Workers' Compensation		3601-3602	45,581.91	33,399.09	16,333.23	42,284.28	(8,885.19)	-26.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,571.76	2,513.70	1,433.60	2,513.70	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>683,778.97</b>	<b>637,737.59</b>	<b>269,244.06</b>	<b>719,422.17</b>	<b>(81,684.58)</b>	<b>-12.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	203,212.44	1,316,127.34	39,029.74	1,338,694.65	(22,567.31)	-1.7%
Noncapitalized Equipment		4400	72,009.25	67,396.48	4,402.62	71,793.79	(4,397.31)	-6.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>275,221.69</b>	<b>1,383,523.82</b>	<b>43,432.36</b>	<b>1,410,488.44</b>	<b>(26,964.62)</b>	<b>-1.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,025.00	18,449.00	7,267.03	19,635.00	(1,186.00)	-6.4%
Dues and Memberships		5300	800.00	3,372.00	290.00	3,372.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	1,100.00	224.22	1,100.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	154,588.00	1,025,479.58	43,133.96	1,024,185.90	1,293.68	0.1%
Communications		5900	16,217.30	15,607.68	8,118.95	17,102.68	(1,495.00)	-9.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>187,130.30</b>	<b>1,064,008.26</b>	<b>59,034.16</b>	<b>1,065,395.58</b>	<b>(1,387.32)</b>	<b>-0.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	103,419.71	150,000.00	0.00	150,000.00	0.00	0.0%
Equipment		6400	48,000.00	153,328.55	0.00	118,840.87	34,487.68	22.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>151,419.71</b>	<b>303,328.55</b>	<b>0.00</b>	<b>268,840.87</b>	<b>34,487.68</b>	<b>11.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest								
Other Debt Service - Principal		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	104,857.51	0.00	104,857.51	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>104,857.51</b>	<b>0.00</b>	<b>104,857.51</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,200,627.47</b>	<b>5,240,874.29</b>	<b>1,291,623.75</b>	<b>5,440,899.30</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
Adult Education Fund  
Restricted Detail

27661340000000  
Form 111  
E82YP7CHC7(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	3,764.00	3,764.00	3,764.00	0.00	0.0%
3) Other State Revenue		8300-8599	131,018.54	191,549.54	144,986.57	191,549.54	0.00	0.0%
4) Other Local Revenue		8600-8799	358,236.41	358,651.41	87,831.27	358,651.41	0.00	0.0%
5) TOTAL, REVENUES			489,254.95	553,964.95	236,581.84	553,964.95		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	67,759.20	88,235.51	44,055.40	88,235.51	0.00	0.0%
2) Classified Salaries		2000-2999	262,682.92	271,314.87	114,884.62	268,958.20	2,356.67	0.9%
3) Employee Benefits		3000-3999	129,114.65	135,067.33	62,375.72	136,863.25	(1,795.92)	-1.3%
4) Books and Supplies		4000-4999	11,840.27	31,078.10	3,512.89	30,957.10	121.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	9,242.00	9,242.01	1,406.51	9,363.01	(121.00)	-1.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	19,251.24	2,705.00	19,251.24	0.00	0.0%
9) TOTAL, EXPENDITURES			480,639.04	554,189.06	228,940.14	553,628.31		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,615.91	(224.11)	7,641.70	336.64		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,635.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,635.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28,250.91	(224.11)	7,641.70	336.64		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,217.26	137,379.25		137,379.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,217.26	137,379.25		137,379.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,217.26	137,379.25		137,379.25		
2) Ending Balance, June 30 (E + F1e)			79,468.17	137,155.14		137,715.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	10,800.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	68,668.17	137,155.14		137,715.90		
Child Development Reserve	0000	9780		137,155.14				
Child Development Reserve	0000	9780	68,668.17					
Child Development Reserve	0000	9780				137,715.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.01)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,764.00	3,764.00	3,764.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	3,764.00	3,764.00	3,764.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	122,899.00	183,430.00	133,039.00	183,430.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,119.54	8,119.54	11,947.57	8,119.54	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			131,018.54	191,549.54	144,986.57	191,549.54	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(1,200.00)	(1,200.00)	507.54	(1,200.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(563.59)	(563.59)	(3,122.00)	(563.59)	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	360,000.00	360,000.00	89,480.73	360,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	415.00	965.00	415.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			358,236.41	358,651.41	87,831.27	358,651.41	0.00	0.0%
<b>TOTAL, REVENUES</b>			489,254.95	553,964.95	236,581.84	553,964.95		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	67,759.20	88,235.51	44,055.40	88,235.51	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			67,759.20	88,235.51	44,055.40	88,235.51	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	38,075.29	50,204.80	22,795.11	50,204.80	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	1,200.00	516.18	1,200.00	0.00	0.0%
Other Classified Salaries		2900	224,607.63	219,910.07	91,573.33	217,553.40	2,356.67	1.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>262,682.92</b>	<b>271,314.87</b>	<b>114,884.62</b>	<b>268,958.20</b>	<b>2,356.67</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,207.01	22,117.98	8,414.61	22,117.98	0.00	0.0%
PERS		3201-3202	64,758.91	63,602.01	30,148.42	62,973.23	628.78	1.0%
OASDI/Medicare/Alternative		3301-3302	18,498.85	20,258.26	8,377.88	20,141.20	117.06	0.6%
Health and Welfare Benefits		3401-3402	18,884.94	22,523.38	12,533.81	25,107.55	(2,584.17)	-11.5%
Unemployment Insurance		3501-3502	1,651.85	179.65	79.31	178.49	1.16	0.6%
Workers' Compensation		3601-3602	7,113.09	6,386.05	2,821.69	6,344.80	41.25	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>129,114.65</b>	<b>135,067.33</b>	<b>62,375.72</b>	<b>136,863.25</b>	<b>(1,795.92)</b>	<b>-1.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,840.27	31,078.10	3,512.89	30,957.10	121.00	0.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,840.27</b>	<b>31,078.10</b>	<b>3,512.89</b>	<b>30,957.10</b>	<b>121.00</b>	<b>0.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,242.00	9,241.38	1,405.88	9,362.38	(121.00)	-1.3%
Communications		5900	0.00	.63	.63	.63	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,242.00</b>	<b>9,242.01</b>	<b>1,406.51</b>	<b>9,363.01</b>	<b>(121.00)</b>	<b>-1.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	19,251.24	2,705.00	19,251.24	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	19,251.24	2,705.00	19,251.24	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			480,639.04	554,189.06	228,940.14	553,628.31		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	19,635.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,635.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			19,635.00	0.00	0.00	0.00		



Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
Child Development Fund  
Restricted Detail

27661340000000  
Form 12I  
E82YP7CHC7(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	365,536.60	500,091.10	240,492.51	517,858.12	17,767.02	3.6%
3) Other State Revenue		8300-8599	941,000.00	1,040,000.00	322,274.96	1,040,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,854.30	28,854.30	11,089.36	28,854.30	0.00	0.0%
5) TOTAL, REVENUES			1,326,390.90	1,568,945.40	573,856.83	1,586,712.42		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	410,614.33	414,966.89	241,733.32	442,765.96	(27,799.07)	-6.7%
3) Employee Benefits		3000-3999	129,314.96	133,807.10	72,486.08	157,177.70	(23,370.60)	-17.5%
4) Books and Supplies		4000-4999	563,536.60	711,036.00	298,868.93	823,357.52	(112,321.52)	-15.8%
5) Services and Other Operating Expenditures		5000-5999	33,387.00	40,893.00	12,424.97	41,673.00	(780.00)	-1.9%
6) Capital Outlay		6000-6999	0.00	100,000.00	0.00	140,000.00	(40,000.00)	-40.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	65,187.97	0.00	65,187.97	0.00	0.0%
9) TOTAL, EXPENDITURES			1,136,852.89	1,465,890.96	625,513.30	1,670,162.15		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			189,538.01	103,054.44	(51,656.47)	(83,449.73)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			189,538.01	103,054.44	(51,656.47)	(83,449.73)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	828,403.00	837,640.07		837,640.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,403.00	837,640.07		837,640.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,403.00	837,640.07		837,640.07		
2) Ending Balance, June 30 (E + F1e)			1,017,941.01	940,694.51		754,190.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	1,017,883.73	940,694.51		754,190.34		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	57.28	0.00		0.00		
Cafeteria Reserve	0000	9780	57.28					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	365,536.60	423,591.10	163,992.51	441,358.12	17,767.02	4.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	76,500.00	76,500.00	76,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			365,536.60	500,091.10	240,492.51	517,858.12	17,767.02	3.6%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	941,000.00	1,040,000.00	322,274.96	1,040,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			941,000.00	1,040,000.00	322,274.96	1,040,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	9,500.00	18,500.00	5,255.36	18,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,354.30	10,354.30	9,676.00	10,354.30	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(3,842.00)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,854.30	28,854.30	11,089.36	28,854.30	0.00	0.0%
TOTAL, REVENUES			1,326,390.90	1,568,945.40	573,856.83	1,586,712.42		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	284,386.49	279,209.53	162,378.31	306,528.60	(27,319.07)	-9.8%
Classified Supervisors' and Administrators' Salaries		2300	126,227.84	135,757.36	79,355.01	136,237.36	(480.00)	-0.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			410,614.33	414,966.89	241,733.32	442,765.96	(27,799.07)	-6.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	81,832.41	86,069.85	45,089.53	97,716.29	(11,646.44)	-13.5%
OASDI/Medicare/Alternative		3301-3302	29,118.90	30,231.10	17,602.52	32,404.88	(2,173.78)	-7.2%
Health and Welfare Benefits		3401-3402	7,365.74	8,945.12	4,949.58	18,007.81	(9,062.69)	-101.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	2,053.07	207.90	121.00	222.46	(14.56)	-7.0%
Workers' Compensation		3601-3602	8,944.84	7,383.38	4,299.90	7,901.21	(517.83)	-7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	969.75	423.55	925.05	44.70	4.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>129,314.96</b>	<b>133,807.10</b>	<b>72,486.08</b>	<b>157,177.70</b>	<b>(23,370.60)</b>	<b>-17.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	62,000.00	82,297.97	25,934.63	82,297.97	0.00	0.0%
Noncapitalized Equipment		4400	0.00	58,765.05	4,165.01	95,265.05	(36,500.00)	-62.1%
Food		4700	501,536.60	569,972.98	268,769.29	645,794.50	(75,821.52)	-13.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>563,536.60</b>	<b>711,036.00</b>	<b>298,868.93</b>	<b>823,357.52</b>	<b>(112,321.52)</b>	<b>-15.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	857.00	857.00	650.00	857.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	25,000.00	1,215.57	25,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,600.00	13,276.00	10,099.99	13,276.00	0.00	0.0%
Communications		5900	930.00	1,760.00	459.41	2,540.00	(780.00)	-44.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,387.00</b>	<b>40,893.00</b>	<b>12,424.97</b>	<b>41,673.00</b>	<b>(780.00)</b>	<b>-1.9%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	0.00	140,000.00	(40,000.00)	-40.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>140,000.00</b>	<b>(40,000.00)</b>	<b>-40.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	65,187.97	0.00	65,187.97	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>65,187.97</b>	<b>0.00</b>	<b>65,187.97</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,136,852.89</b>	<b>1,465,890.96</b>	<b>625,513.30</b>	<b>1,670,162.15</b>		
<b>INTERFUND TRANSFERS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
Cafeteria Special Revenue Fund  
Restricted Detail

2766134000000  
Form 131  
E82YP7CHC7(2023-24)

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	754,190.34
Total, Restricted Balance		754,190.34

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	93,372.00	93,372.00	0.00	93,372.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,482.67	4,482.67	10,968.00	4,482.67	0.00	0.0%
5) TOTAL, REVENUES			97,854.67	97,854.67	10,968.00	97,854.67		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	183,646.98	183,646.98	49,334.74	183,646.98	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			263,646.98	263,646.98	49,334.74	263,646.98		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(165,792.31)	(165,792.31)	(38,366.74)	(165,792.31)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.00	200,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			34,207.69	34,207.69	(38,366.74)	34,207.69		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	224,427.66	387,441.46		387,441.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,427.66	387,441.46		387,441.46		
d) Other Restatements		9795	0.00	0.00		2,374.40	2,374.40	New
e) Adjusted Beginning Balance (F1c + F1d)			224,427.66	387,441.46		389,815.86		
2) Ending Balance, June 30 (E + F1e)			258,635.35	421,649.15		424,023.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	258,635.35	421,649.15		424,023.55		
Deferred Maintenance Reserve	0000	9780		421,649.15				
Deferred Maintenance Reserve	0000	9780	258,635.35					
Deferred Maintenance Reserve	0000	9780				424,023.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	93,372.00	93,372.00	0.00	93,372.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			93,372.00	93,372.00	0.00	93,372.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	10,968.00	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,482.67	2,482.67	0.00	2,482.67	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,482.67	4,482.67	10,968.00	4,482.67	0.00	0.0%
TOTAL, REVENUES			97,854.67	97,854.67	10,968.00	97,854.67		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	353.52	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	173,646.98	173,646.98	48,981.22	173,646.98	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			183,646.98	183,646.98	49,334.74	183,646.98	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			263,646.98	263,646.98	49,334.74	263,646.98		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			200,000.00	200,000.00	0.00	200,000.00		

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
Deferred Maintenance Fund  
Restricted Detail

2766134000000  
Form 14I  
E82YP7CHC7(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254.58	254.58	210.41	254.58	0.00	0.0%
5) TOTAL, REVENUES			254.58	254.58	210.41	254.58		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			254.58	254.58	210.41	254.58		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			254.58	254.58	210.41	254.58		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,407.09	6,262.96		6,262.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,407.09	6,262.96		6,262.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,407.09	6,262.96		6,262.96		
2) Ending Balance, June 30 (E + F1e)			6,661.67	6,517.54		6,517.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,661.67	6,517.54		6,517.54		
Special Reserve Post Employment	0000	9780		6,517.54				
Special Reserve Postemployment	0000	9780	6,661.67					
Special Reserve Postemployment Benefits	0000	9780				6,517.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	98.00	98.00	77.41	98.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	156.58	156.58	133.00	156.58	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254.58	254.58	210.41	254.58	0.00	0.0%
<b>TOTAL, REVENUES</b>			254.58	254.58	210.41	254.58		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
Special Reserve Fund for Postemployment Benefits  
Restricted Detail

2766134000000  
Form 201  
E82YP7CHC7(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	240,116.69	317,096.49	214,580.15	324,955.14	7,858.65	2.5%
5) TOTAL, REVENUES			240,116.69	317,096.49	214,580.15	324,955.14		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,849.68	52,821.34	25,442.20	47,150.50	5,670.84	10.7%
3) Employee Benefits		3000-3999	33,900.30	23,625.94	10,287.33	21,224.56	2,401.38	10.2%
4) Books and Supplies		4000-4999	267,742.21	448,975.57	227,014.95	274,931.50	174,044.07	38.8%
5) Services and Other Operating Expenditures		5000-5999	282,250.00	646,236.61	462,080.59	879,593.59	(233,356.98)	-36.1%
6) Capital Outlay		6000-6999	4,688,775.00	7,022,124.07	2,379,393.24	6,597,321.49	424,802.58	6.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,358,517.19	8,193,783.53	3,104,218.31	7,820,221.64		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,118,400.50)	(7,876,687.04)	(2,889,638.16)	(7,495,266.50)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	5,871,750.00	6,354,000.00	6,337,110.00	6,354,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,871,750.00	6,354,000.00	6,337,110.00	6,354,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			753,349.50	(1,522,687.04)	3,447,471.84	(1,141,266.50)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,162,358.87	3,459,950.56		3,441,393.26	(18,557.30)	-0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,162,358.87	3,459,950.56		3,441,393.26		
d) Other Restatements		9795	0.00	0.00		31,637.04	31,637.04	New
e) Adjusted Beginning Balance (F1c + F1d)			3,162,358.87	3,459,950.56		3,473,030.30		
2) Ending Balance, June 30 (E + F1e)			3,915,708.37	1,937,263.52		2,331,763.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,780,652.29	1,699,078.47		2,264,036.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	135,056.08	238,185.05		67,727.05		
Building Fund Interest	0000	9780		238,185.05				
Building Fund Reserve	0000	9780	135,056.08					
Building Fund Reserve	0000	9780				67,727.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	48,731.68	48,731.68	16,805.71	48,731.68	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	166,385.01	166,385.01	87,935.99	166,385.01	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	25,000.00	101,979.80	109,838.45	109,838.45	7,858.65	7.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			240,116.69	317,096.49	214,580.15	324,955.14	7,858.65	2.5%
TOTAL, REVENUES			240,116.69	317,096.49	214,580.15	324,955.14		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	85,849.68	52,821.34	25,442.20	47,150.50	5,670.84	10.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>85,849.68</b>	<b>52,821.34</b>	<b>25,442.20</b>	<b>47,150.50</b>	<b>5,670.84</b>	<b>10.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,265.27	14,092.76	6,674.98	12,579.77	1,512.99	10.7%
OASDI/Medicare/Alternative		3301-3302	6,479.36	4,005.19	1,919.86	3,571.37	433.82	10.8%
Health and Welfare Benefits		3401-3402	1,856.29	4,563.77	1,228.70	4,212.71	351.06	7.7%
Unemployment Insurance		3501-3502	429.22	26.43	12.71	23.60	2.83	10.7%
Workers' Compensation		3601-3602	1,870.16	937.79	451.08	837.11	100.68	10.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,900.30</b>	<b>23,625.94</b>	<b>10,287.33</b>	<b>21,224.56</b>	<b>2,401.38</b>	<b>10.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	136,742.21	316,770.09	153,021.61	186,418.65	130,351.44	41.2%
Noncapitalized Equipment		4400	131,000.00	132,205.48	73,993.34	88,512.85	43,692.63	33.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>267,742.21</b>	<b>448,975.57</b>	<b>227,014.95</b>	<b>274,931.50</b>	<b>174,044.07</b>	<b>38.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	11,696.15	(11,696.15)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	282,250.00	646,236.61	462,080.59	867,897.44	(221,660.83)	-34.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>282,250.00</b>	<b>646,236.61</b>	<b>462,080.59</b>	<b>879,593.59</b>	<b>(233,356.98)</b>	<b>-36.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	336,068.66	255,863.66	336,068.66	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,688,775.00	6,686,055.41	2,098,837.27	6,261,252.83	424,802.58	6.4%
Equipment Replacement		6500	0.00	0.00	24,692.31	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
TOTAL, CAPITAL OUTLAY			4,688,775.00	7,022,124.07	2,379,393.24	6,597,321.49	424,802.58	6.0%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Other Transfers Out									
All Other Transfers Out to All Others			7299	0.00	0.00	0.00	0.00	0.0%	
Debt Service									
Repayment of State School Building Fund Aid - Proceeds from Bonds			7435	0.00	0.00	0.00	0.00	0.0%	
Debt Service - Interest			7438	0.00	0.00	0.00	0.00	0.0%	
Other Debt Service - Principal			7439	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.00	0.00	0.0%	
TOTAL, EXPENDITURES			5,358,517.19	8,193,783.53	3,104,218.31	7,820,221.64			
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.00	0.00	0.0%	
<b>INTERFUND TRANSFERS OUT</b>									
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.00	0.00	0.0%	
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
Proceeds									
Proceeds from Sale of Bonds			8951	5,871,750.00	6,354,000.00	6,337,110.00	6,354,000.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings			8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Building Aid			8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation			8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs			8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES				5,871,750.00	6,354,000.00	6,337,110.00	6,354,000.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs			7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses			7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues			8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues			8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.00	0.00	0.00	0.0%

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
Building Fund  
Expenditures by Object

2766134000000  
Form 211  
E82YP7CHC7(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,871,750.00	6,354,000.00	6,337,110.00	6,354,000.00		

Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
Building Fund  
Restricted Detail

27661340000000  
Form 211  
E82YP7CHC7(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,264,036.75
Total, Restricted Balance		2,264,036.75

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	272,747.00	272,747.00	171,624.82	272,747.00	0.00	0.0%
5) TOTAL, REVENUES			272,747.00	272,747.00	171,624.82	272,747.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	22,675.84	17,551.93	(17,551.93)	New
5) Services and Other Operating Expenditures		5000-5999	165,000.00	174,550.00	238,797.75	312,846.85	(138,296.85)	-79.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	57,840.00	(57,840.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			165,000.00	174,550.00	261,473.59	388,238.78		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			107,747.00	98,197.00	(89,848.77)	(115,491.78)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.00	200,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			307,747.00	298,197.00	(89,848.77)	84,508.22		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	608,230.96	782,280.92		782,280.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			608,230.96	782,280.92		782,280.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			608,230.96	782,280.92		782,280.92		
2) Ending Balance, June 30 (E + F1e)			915,977.96	1,080,477.92		866,789.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	915,977.96	1,080,477.92		866,789.14		
Fund 40 Reserve Capital Outlay	0000	9780		1,080,477.92				
Special Reserve Fund Capital Outlay	0000	9780	915,977.96					
Special Reserve Capital Outlay	0000	9780				866,789.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	264,047.00	264,047.00	145,824.54	264,047.00	0.00	0.0%
Interest		8660	8,700.00	8,700.00	25,800.28	8,700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			272,747.00	272,747.00	171,624.82	272,747.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			272,747.00	272,747.00	171,624.82	272,747.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	9,476.00	9,476.00	(9,476.00)	New
Noncapitalized Equipment		4400	0.00	0.00	13,199.84	8,075.93	(8,075.93)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>22,675.84</b>	<b>17,551.93</b>	<b>(17,551.93)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	0.00	8,899.61	11,100.39	55.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	145,000.00	154,550.00	238,797.75	303,947.24	(149,397.24)	-96.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>165,000.00</b>	<b>174,550.00</b>	<b>238,797.75</b>	<b>312,846.85</b>	<b>(138,296.85)</b>	<b>-79.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	57,840.00	(57,840.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,840.00</b>	<b>(57,840.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>165,000.00</b>	<b>174,550.00</b>	<b>261,473.59</b>	<b>388,238.78</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			200,000.00	200,000.00	0.00	200,000.00		



Pacific Grove Unified  
Monterey County

2023-24 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Restricted Detail

2766134000000  
Form 401  
E82YP7CHC7(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,733.19	1,733.19	1,372.96	1,664.42	(68.77)	-4.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>						
	1,733.19	1,733.19	1,372.96	1,664.42	(68.77)	-4.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>						
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>						
	1,733.19	1,733.19	1,372.96	1,664.42	(68.77)	-4.0%
<b>7. Adults in Correctional Facilities</b>						
					0.00	
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		November								
A. BEGINNING CASH			9,944,114.10	7,466,460.78	11,237,331.19	8,310,385.18	5,830,087.89	4,012,025.60	18,968,553.57	17,011,851.44
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		375,818.00	375,818.00	465,414.00	375,818.00			239,924.00	0.00
Property Taxes	8020-8079				159,512.09		1,604,438.01	18,042,839.03	943,944.28	651,889.81
Miscellaneous Funds	8080-8099								(13,441.00)	
Federal Revenue	8100-8299					187,261.62			97,656.80	57,723.00
Other State Revenue	8300-8599		92,270.00	92,270.00	92,270.00	860,376.67	76,325.42	0.00	322,565.29	0.00
Other Local Revenue	8600-8799		54,252.36	236,776.07	106,885.58	296,278.85	179,768.49	438,728.08	237,890.09	155,895.37
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			522,340.36	704,864.07	824,081.67	1,719,735.14	1,860,531.92	18,481,567.11	1,828,539.46	865,508.18
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		158,727.15	1,814,147.53	1,855,390.16	1,872,668.35	1,895,995.49	1,910,524.22	1,894,217.88	1,886,746.89
Classified Salaries	2000-2999		458,632.23	721,886.57	735,940.80	749,638.29	742,608.88	769,364.89	748,584.13	733,229.58
Employee Benefits	3000-3999		292,480.47	756,385.08	784,951.47	787,829.83	850,293.73	800,674.55	813,330.77	981,616.08
Books and Supplies	4000-4999		15,268.32	249,483.27	106,729.30	113,767.71	101,020.51	25,108.00	75,764.91	47,385.58
Services	5000-5999		384,812.43	326,015.44	240,567.38	363,292.32	258,354.44	188,698.29	393,609.17	308,549.88
Capital Outlay	6000-6999			10,918.83					13,672.95	5,000.00
Other Outgo	7000-7499			6,008.90	4,065.01	14,101.40	3,805.00	5,167.00	5,212.00	
Interfund Transfers Out	7600-7629									400,000.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,309,920.60	3,884,845.62	3,727,644.12	3,901,297.90	3,852,078.05	3,699,536.95	3,944,391.81	4,362,528.01
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	192,709.36	9,398.64			(207,108.00)				
Accounts Receivable	9200-9299	(1,343,421.79)	97,030.00	603,814.49	316,055.77	(157,850.56)	20,425.70	0.00	63,486.31	
Due From Other Funds	9310	(428,583.61)		28,583.61				0.00		400,000.00
Stores	9320									
Prepaid Expenditures	9330	(5,114.71)						0.00	5,114.71	
Other Current Assets	9340									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		(1,584,410.75)	106,428.64	632,398.10	316,055.77	(364,958.56)	20,425.70	0.00	68,601.02	400,000.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599	(1,484,377.96)	1,752,741.11	156,034.20	(106,670.70)	(167,688.31)	(177,416.46)	(174,497.81)	(61,635.15)	(156,161.81)
Due To Other Funds	9610	(451,263.43)		5,153.40	446,110.03					
Current Loans	9640			(6,480,000.00)						
Unearned Revenues	9650	(373,816.03)	43,760.61			330,055.42				
Deferred Inflows of Resources	9690					(232,788.33)				
<b>SUBTOTAL</b>		(2,309,457.42)	1,796,501.72	(6,318,812.40)	339,439.33	(70,421.22)	(177,416.46)	(174,497.81)	(61,635.15)	(156,161.81)
<b>Nonoperating</b>										
Suspense Clearing	9910			(358.54)		(4,197.19)	(24,358.32)	0.00	28,914.05	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		725,046.67	(1,690,073.08)	6,950,851.96	(23,383.56)	(298,734.53)	173,483.84	174,497.81	159,150.22	556,161.81
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(2,477,653.32)	3,770,870.41	(2,926,946.01)	(2,480,297.29)	(1,818,062.29)	14,956,527.97	(1,956,702.13)	(2,940,858.02)
<b>F. ENDING CASH (A + E)</b>			7,466,460.78	11,237,331.19	8,310,385.18	5,830,087.89	4,012,025.60	18,968,553.57	17,011,851.44	14,070,993.42
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Second Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (1)

Pacific Grove Unified  
Monterey County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		November							
A. BEGINNING CASH		14,070,993.42	11,684,974.91	19,962,366.62	10,184,215.01				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	245,371.00	280,361.00	245,320.00	234,506.00	0.00		2,838,350.00	2,838,340.00
Property Taxes	8020-8079	967,129.50	11,536,295.67	98,832.61	859,143.00			34,864,024.00	34,864,024.00
Miscellaneous Funds	8080-8099				(362,771.00)			(376,212.00)	(376,212.00)
Federal Revenue	8100-8299	100,000.00	100,120.33	104,027.21		385,000.00		1,031,788.96	1,031,788.96
Other State Revenue	8300-8599	470,000.00	570,000.00	570,000.74	410,472.86	200,000.00		3,756,550.98	3,756,550.98
Other Local Revenue	8600-8799	164,000.00	192,793.59	210,000.00	260,211.44			2,533,479.92	2,533,479.92
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,946,500.50	12,679,570.59	1,228,180.56	1,401,562.30	585,000.00	0.00	44,647,981.86	44,647,971.86
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,739,675.49	1,650,000.00	1,750,000.00	1,270,230.72	0.00		19,698,323.88	19,698,323.88
Classified Salaries	2000-2999	750,000.00	750,000.00	850,000.00	701,483.32			8,711,368.69	8,711,368.69
Employee Benefits	3000-3999	900,696.91	905,527.18	905,527.18	1,914,221.60			10,693,534.85	10,693,534.85
Books and Supplies	4000-4999	470,000.00	380,000.00	383,510.86	491,000.00			2,459,038.46	2,459,038.46
Services	5000-5999	472,146.61	580,000.00	474,527.24	1,501,702.93			5,492,276.13	5,492,276.13
Capital Outlay	6000-6999		130,000.00	56,000.00	50,317.70			265,909.48	265,909.48
Other Outgo	7000-7499				(145,656.03)			(107,296.72)	(107,296.72)
Interfund Transfers Out	7600-7629				0.00			400,000.00	400,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		4,332,519.01	4,395,527.18	4,419,565.28	5,783,300.24	0.00	0.00	47,613,154.77	47,613,154.77
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						5,000.00	(192,709.36)	
Accounts Receivable	9200-9299		(6,651.70)					936,310.01	
Due From Other Funds	9310							428,583.61	
Stores	9320							0.00	
Prepaid Expenditures	9330							5,114.71	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	(6,651.70)	0.00	0.00	0.00	5,000.00	1,177,298.97	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,064,705.07	
Due To Other Funds	9610							451,263.43	
Current Loans	9640			6,480,000.00				0.00	
Unearned Revenues	9650							373,816.03	
Deferred Inflows of Resources	9690			106,766.89				(126,021.44)	
SUBTOTAL		0.00	0.00	6,586,766.89	0.00	0.00	0.00	1,763,763.09	
<u>Nonoperating</u>									
Suspense Clearing	9910				18,111.94			18,111.94	
TOTAL BALANCE SHEET ITEMS		0.00	(6,651.70)	(6,586,766.89)	18,111.94	0.00	5,000.00	(568,352.18)	
E. NET INCREASE/DECREASE (B - C + D)		(2,386,018.51)	8,277,391.71	(9,778,151.61)	(4,363,626.00)	585,000.00	5,000.00	(3,533,525.09)	(2,965,182.91)
F. ENDING CASH (A + E)		11,684,974.91	19,962,366.62	10,184,215.01	5,820,589.01				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,410,589.01	

Second Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (2)

396/604  
27 66134 0000000  
Form CASH  
E82YP7CHC7(2023-24)

Pacific Grove Unified  
Monterey County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Second Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (2)

Pacific Grove Unified  
Monterey County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,820,589.01	5,820,589.01	5,820,589.01	5,820,589.01				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,820,589.01	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	37,326,152.00	5.26%	39,287,983.00	4.89%	41,210,368.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	429,054.00	(10.82%)	382,622.00	0.00%	382,622.00
4. Other Local Revenues	8600-8799	973,765.94	(5.26%)	922,558.00	0.00%	922,558.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,775,334.50)	7.78%	(8,380,000.00)	5.97%	(8,880,000.00)
6. Total (Sum lines A1 thru A5c)		30,953,637.44	4.07%	32,213,163.00	4.42%	33,635,548.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,881,854.22		16,140,728.44
b. Step & Column Adjustment				258,874.22		263,093.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,881,854.22	1.63%	16,140,728.44	1.63%	16,403,822.31
2. Classified Salaries						
a. Base Salaries				5,215,509.80		5,303,130.36
b. Step & Column Adjustment				87,620.56		89,092.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,215,509.80	1.68%	5,303,130.36	1.68%	5,392,222.95
3. Employee Benefits	3000-3999	6,332,402.90	2.00%	6,459,050.96	1.43%	6,551,415.39
4. Books and Supplies	4000-4999	671,384.50	10.30%	740,537.10	1.85%	754,239.79
5. Services and Other Operating Expenditures	5000-5999	3,586,720.47	(23.23%)	2,753,471.00	10.03%	3,029,550.00
6. Capital Outlay	6000-6999	13,678.55	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(552,971.20)	(53.06%)	(259,563.66)	0.00%	(259,563.66)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	4.91%	419,635.00	0.00%	419,635.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		31,548,579.24	.03%	31,556,989.20	2.33%	32,291,321.78
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(594,941.80)		656,173.80		1,344,226.22
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,926,747.89		5,331,806.09		5,987,979.89
2. Ending Fund Balance (Sum lines C and D1)		5,331,806.09		5,987,979.89		7,332,206.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,892,755.48		3,777,717.62		5,078,832.80
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,439,050.61		2,205,262.27		2,248,373.31
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,331,806.09		5,987,979.89		7,332,206.11
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,439,050.61		2,205,262.27		2,248,373.31
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,439,050.61		2,205,262.27		2,248,373.31
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,031,788.96	(40.01%)	618,971.00	.66%	623,078.00
3. Other State Revenues	8300-8599	3,327,496.98	(12.35%)	2,916,454.00	(14.88%)	2,482,467.00
4. Other Local Revenues	8600-8799	1,559,713.98	5.13%	1,639,655.00	0.00%	1,639,655.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,775,334.50	7.78%	8,380,000.00	5.97%	8,880,000.00
6. Total (Sum lines A1 thru A5c)		13,694,334.42	(1.02%)	13,555,080.00	.52%	13,625,200.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,816,469.66		3,878,678.12
b. Step & Column Adjustment				62,208.46		55,465.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,816,469.66	1.63%	3,878,678.12	1.43%	3,934,143.21
2. Classified Salaries						
a. Base Salaries				3,495,858.89		3,554,589.32
b. Step & Column Adjustment				58,730.43		59,717.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,495,858.89	1.68%	3,554,589.32	1.68%	3,614,306.42
3. Employee Benefits	3000-3999	4,361,131.95	2.00%	4,448,354.59	1.43%	4,511,966.06
4. Books and Supplies	4000-4999	1,787,653.96	(55.57%)	794,250.00	3.04%	818,371.00
5. Services and Other Operating Expenditures	5000-5999	1,905,555.66	(57.06%)	818,250.00	.26%	820,371.00
6. Capital Outlay	6000-6999	252,230.93	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	82,000.00	0.00%	82,000.00	0.00%	82,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	363,674.48	(28.63%)	259,563.66	0.00%	259,563.66
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,064,575.53	(13.87%)	13,835,685.69	1.48%	14,040,721.35
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,370,241.11)		(280,605.69)		(415,521.35)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,525,107.87		1,154,866.76		874,261.07
2. Ending Fund Balance (Sum lines C and D1)		1,154,866.76		874,261.07		458,739.72
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,154,866.76		874,261.07		458,739.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,154,866.76		874,261.07		458,739.72
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	37,326,152.00	5.26%	39,287,983.00	4.89%	41,210,368.00
2. Federal Revenues	8100-8299	1,031,788.96	(40.01%)	618,971.00	.66%	623,078.00
3. Other State Revenues	8300-8599	3,756,550.98	(12.18%)	3,299,076.00	(13.15%)	2,865,089.00
4. Other Local Revenues	8600-8799	2,533,479.92	1.13%	2,562,213.00	0.00%	2,562,213.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		44,647,971.86	2.51%	45,768,243.00	3.26%	47,260,748.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,698,323.88		20,019,406.56
b. Step & Column Adjustment				321,082.68		318,558.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,698,323.88	1.63%	20,019,406.56	1.59%	20,337,965.52
2. Classified Salaries						
a. Base Salaries				8,711,368.69		8,857,719.68
b. Step & Column Adjustment				146,350.99		148,809.69
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,711,368.69	1.68%	8,857,719.68	1.68%	9,006,529.37
3. Employee Benefits	3000-3999	10,693,534.85	2.00%	10,907,405.55	1.43%	11,063,381.45
4. Books and Supplies	4000-4999	2,459,038.46	(37.59%)	1,534,787.10	2.46%	1,572,610.79
5. Services and Other Operating Expenditures	5000-5999	5,492,276.13	(34.97%)	3,571,721.00	7.79%	3,849,921.00
6. Capital Outlay	6000-6999	265,909.48	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	82,000.00	0.00%	82,000.00	0.00%	82,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(189,296.72)	(100.00%)	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	4.91%	419,635.00	0.00%	419,635.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		47,613,154.77	(4.66%)	45,392,674.89	2.07%	46,332,043.13
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,965,182.91)		375,568.11		928,704.87
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,451,855.76		6,486,672.85		6,862,240.96
2. Ending Fund Balance (Sum lines C and D1)		6,486,672.85		6,862,240.96		7,790,945.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		5,000.00		5,000.00
b. Restricted	9740	1,154,866.76		874,261.07		458,739.72
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,892,755.48		3,777,717.62		5,078,832.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,439,050.61		2,205,262.27		2,248,373.31

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,486,672.85		6,862,240.96		7,790,945.83
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,439,050.61		2,205,262.27		2,248,373.31
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,439,050.61		2,205,262.27		2,248,373.31
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.02%		4.86%		4.85%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,372.96		1,372.96		1,372.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		47,613,154.77		45,392,674.89		46,332,043.13
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		47,613,154.77		45,392,674.89		46,332,043.13
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,428,394.64		1,361,780.25		1,389,961.29
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,428,394.64		1,361,780.25		1,389,961.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(189,296.72)				
Other Sources/Uses Detail					0.00	400,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	104,857.51	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	19,251.24	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	65,167.97	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5760	Transfers Out 5760	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>189,296.72</b>	<b>(189,296.72)</b>	<b>400,000.00</b>	<b>400,000.00</b>		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	1,669.78	1,664.42		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>1,669.78</b>	<b>1,664.42</b>	<b>(.3%)</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	1,628.93	1,372.96		
	Charter School	0.00			
	<b>Total ADA</b>	<b>1,628.93</b>	<b>1,372.96</b>	<b>(15.7%)</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)	District Regular	1,628.28	1,372.96		
	Charter School				
	<b>Total ADA</b>	<b>1,628.28</b>	<b>1,372.96</b>	<b>(15.7%)</b>	<b>Not Met</b>

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Incorrect ADA numbers used due to incomplete P1 reports. Declining enrollment

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	1,735.00	1,735.00	
	Charter School			
	<b>Total Enrollment</b>	<b>1,735.00</b>	<b>1,735.00</b>	<b>0.0%</b>
1st Subsequent Year (2024-25)	District Regular	1,735.00	1,735.00	
	Charter School			
	<b>Total Enrollment</b>	<b>1,735.00</b>	<b>1,735.00</b>	<b>0.0%</b>
2nd Subsequent Year (2025-26)	District Regular	1,735.00	1,735.00	
	Charter School			
	<b>Total Enrollment</b>	<b>1,735.00</b>	<b>1,735.00</b>	<b>0.0%</b>

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)



3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)	District Regular	1,910	1,899	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>1,910</b>	<b>1,899</b>	<b>100.6%</b>
Second Prior Year (2021-22)	District Regular	1,558	1,812	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>1,558</b>	<b>1,812</b>	<b>86.0%</b>
First Prior Year (2022-23)	District Regular	1,543	1,772	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>1,543</b>	<b>1,772</b>	<b>87.1%</b>
Historical Average Ratio:				91.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				91.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)	District Regular	1,373	1,735		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>1,373</b>	<b>1,735</b>	<b>79.1%</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	1,373	1,735		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>1,373</b>	<b>1,735</b>	<b>79.1%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	1,373	1,735		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>1,373</b>	<b>1,735</b>	<b>79.1%</b>	<b>Met</b>

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue				Status
	(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change		
Current Year (2023-24)	37,703,436.00	37,702,364.00	0.0%	Met	
1st Subsequent Year (2024-25)	39,315,118.00	39,287,983.00	(.1%)	Met	
2nd Subsequent Year (2025-26)	41,315,118.00	41,210,368.00	(.3%)	Met	

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	24,068,191.53	
Second Prior Year (2021-22)	24,700,126.62	27,210,408.97	90.8%
First Prior Year (2022-23)	27,505,845.64	30,603,288.75	89.9%
	Historical Average Ratio:		90.9%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.9% to 93.9%	87.9% to 93.9%	87.9% to 93.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	27,429,766.92		
1st Subsequent Year (2024-25)	27,902,909.76	31,137,354.20	89.6%	Met
2nd Subsequent Year (2025-26)	28,347,480.65	31,871,686.78	88.9%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2023-24)	1,051,288.83	1,031,788.96	-1.9%	No
1st Subsequent Year (2024-25)	618,971.00	618,971.00	0.0%	No
2nd Subsequent Year (2025-26)	623,078.00	623,078.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2023-24)	3,756,550.98	3,756,550.98	0.0%	No
1st Subsequent Year (2024-25)	3,299,076.00	3,299,076.00	0.0%	No
2nd Subsequent Year (2025-26)	2,865,175.00	2,865,089.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2023-24)	2,455,706.72	2,533,479.92	3.2%	No
1st Subsequent Year (2024-25)	2,562,213.00	2,562,213.00	0.0%	No
2nd Subsequent Year (2025-26)	2,562,213.00	2,562,213.00	0.0%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2023-24)	2,665,550.52	2,459,038.46	-7.7%	Yes
1st Subsequent Year (2024-25)	1,552,242.23	1,534,787.10	-1.1%	No
2nd Subsequent Year (2025-26)	1,580,003.19	1,572,610.79	.8%	No

Explanation:  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2023-24)	5,260,414.15	5,492,276.13	4.4%	No
1st Subsequent Year (2024-25)	3,702,241.00	3,571,721.00	-3.5%	No
2nd Subsequent Year (2025-26)	3,983,434.00	3,849,921.00	-3.4%	No

Explanation:  
(required if Yes)

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	7,263,546.53	7,321,819.86	.8%	Met
1st Subsequent Year (2024-25)	6,480,260.00	6,480,260.00	0.0%	Met
2nd Subsequent Year (2025-26)	6,050,466.00	6,050,380.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	7,925,964.67	7,951,314.59	.3%	Met
1st Subsequent Year (2024-25)	5,254,483.23	5,106,508.10	-2.8%	Met
2nd Subsequent Year (2025-26)	5,543,437.19	5,422,531.79	-2.2%	Met

**6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

Other State Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

Other Local Revenue  
(linked from 6A  
if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Books and Supplies  
(linked from 6A  
if NOT met)

**Explanation:**

Services and Other Exps  
(linked from 6A  
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Second Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	1,330,388.39	1,555,299.66	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,555,299.66	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	4.9%	4.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.6%	1.6%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(594,941.80)	31,548,579.24	1.9%	Not Met
1st Subsequent Year (2024-25)	656,173.80	31,556,989.20	N/A	Met
2nd Subsequent Year (2025-26)	1,344,226.22	32,291,321.78	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:  
(required if NOT met)

District is using final carry over one-time funds which is causing a projected deficit

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2023-24)	6,486,672.85		Met
1st Subsequent Year (2024-25)	6,862,240.96		Met
2nd Subsequent Year (2025-26)	7,790,945.83		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	5,820,589.01		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)



10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	1,372.96	1,372.96	1,372.96
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	47,613,154.77	45,392,674.89	46,332,043.13
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	47,613,154.77	45,392,674.89	46,332,043.13

Pacific Grove Unified  
Monterey County

Second Interim  
General Fund  
School District Criteria and Standards Review

27 66134 0000000  
Form 01CSI  
E82YP7CHC7(2023-24)

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent  
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount  
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard  
(Greater of Line B5 or Line B6)

	3%	3%	3%
	1,428,394.64	1,361,780.25	1,389,961.29
	0.00	0.00	0.00
	1,428,394.64	1,361,780.25	1,389,961.29

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,439,050.61	2,205,262.27	2,248,373.31
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,439,050.61	2,205,262.27	2,248,373.31
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.02%	4.86%	4.85%
District's Reserve Standard (Section 10B, Line 7):	1,428,394.64	1,361,780.25	1,389,961.29
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

[Empty text box for explanation]

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

[Empty text box for explanation]

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

[Empty text box for explanation]

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42803)

No

1b. If Yes, identify the interfund borrowings:

[Empty text box for explanation]

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

[Empty text box for explanation]

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(7,775,334.50)	(7,775,334.50)	0.0%	0.00	Met
1st Subsequent Year (2024-25)	(8,380,000.00)	(8,380,000.00)	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	(8,880,000.00)	(8,880,000.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	400,000.00	400,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	419,635.00	419,635.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	419,635.00	419,635.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

[Empty rectangular box for explanation]

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:  
(required if YES)

[Five horizontal lines for project information]

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	17	Fund 51- Additional property tax		38,009,448
Supp Early Retirement Program	5	Fund 01		1,437,250
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24
<b>TOTAL:</b>				<b>39,446,698</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	117,035	0	0	0
Certificates of Participation				
General Obligation Bonds	5,380,552	5,622,783	4,572,062	4,218,604
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24

Pacific Grove Unified  
Monterey County

Second Interim  
General Fund  
School District Criteria and Standards Review

27 66134 0000000  
Form 01CSI  
E82YP7CHC7(2023-24)

Total Annual Payments:	5,497,587	5,622,783	4,572,062	4,218,604
Has total annual payment increased over prior year (2022-23)?		Yes	No	No



**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(Required if Yes  
to increase in total  
annual payments)

Bonds are issued on individual schedules. The distribution of debt expenses vary.

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

- 1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes
-----

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No
----

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No
----

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim	
a. Total OPEB liability	7,846,234.00	7,846,234.00	Data must be entered.
b. OPEB plan(s) fiduciary net position (if applicable)		7,846,234.00	
c. Total/Net OPEB liability (Line 2a minus Line 2b)	7,846,234.00	0.00	

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

	First Interim	Second Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	242,550.00	242,550.00
2nd Subsequent Year (2025-26)	242,550.00	242,550.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

	First Interim	Second Interim
Current Year (2023-24)	460,832.00	460,832.00
1st Subsequent Year (2024-25)	490,397.00	490,397.00
2nd Subsequent Year (2025-26)	531,185.00	242,550.00

d. Number of retirees receiving OPEB benefits

	First Interim	Second Interim
Current Year (2023-24)	130	130
1st Subsequent Year (2024-25)	130	130
2nd Subsequent Year (2025-26)	130	130

4. Comments:

Pacific Grove Unified  
Monterey County

Second Interim  
General Fund  
School District Criteria and Standards Review

27 66134 0000000  
Form 01CSI  
E82YP7CHC7(2023-24)

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4 Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	141.9	141.0	141.0	141.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Pacific Grove Unified  
Monterey County

Second Interim  
General Fund  
School District Criteria and Standards Review

27 66134 0000000  
Form 01CSI  
E82YP7CHC7(2023-24)

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

214,983
---------

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No
----

If Yes, amount of new costs included in the interim and MYPs

--	--	--

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
244,848	258,874	263,094
1.6%	1.6%	1.6%

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

---

---

---

---

---

---

---

---

**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	95.1	122.7	122.7	122.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

104,237

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------



Pacific Grove Unified  
Monterey County

Second Interim  
General Fund  
School District Criteria and Standards Review

27 66134 0000000  
Form 01CSI  
E82YP7CHC7(2023-24)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

<b>Classified (Non-management) Prior Year Settlements Negotiated Since First Interim</b>			
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments	86,692	87,621	89,093
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

**Classified (Non-management) - Other**  
List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

---



---



---



---



---



---



---

**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	20.0	16.0	16.0	16.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

No	No	No
----	----	----

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

39,993

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

0	0	
---	---	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?

No	No	No
----	----	----

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

--	--	--

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

27,627	28,105	27,109	
1.7%	1.7%	1.7%	

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

No	No	No
----	----	----

Pacific Grove Unified  
Monterey County

Second Interim  
General Fund  
School District Criteria and Standards Review

27 66134 0000000  
Form 01CSI  
E82YP7CHC7(2023-24)

3. Percent change in cost of other benefits over prior year

--	--	--

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) No
  
- A2. Is the system of personnel position control independent from the payroll system? No
  
- A3. Is enrollment decreasing in both the prior and current fiscal years? Yes
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? No
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? No
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? No
  
- A7. Is the district's financial system independent of the county office system? No
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) No
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

A3. Declining enrollment ongoing due to cost of living within district boundaries. A9. District appointed a new Superintendent FY 23-24

---

---

End of School District Second Interim Criteria and Standards Review

---

---

**SACS Web System - SACS V8**

3/1/2024 7:15:43 PM

27-66134-0000000

Second Interim

Projected Totals 2023-24

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Pacific Grove Unified****Monterey County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)**WWC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS**

<b>CHECKFUNCTION</b> - ( <b>Fatal</b> ) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND</b> - ( <b>Fatal</b> ) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - ( <b>Fatal</b> ) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - ( <b>Fatal</b> ) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - ( <b>Warning</b> ) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - ( <b>Fatal</b> ) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT</b> - ( <b>Fatal</b> ) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - ( <b>Warning</b> ) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - ( <b>Fatal</b> ) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - ( <b>Warning</b> ) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - ( <b>Fatal</b> ) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - ( <b>Warning</b> ) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A</b> - ( <b>Fatal</b> ) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-B</b> - ( <b>Fatal</b> ) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<b><u>Passed</u></b>



SACS Web System - SACS V8  
 27-66134-0000000 - Pacific Grove Unified - Second Interim - Projected Totals 2023-24  
 3/1/2024 7:15:43 PM

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

SACS Web System - SACS V8  
 27-66134-0000000 - Pacific Grove Unified - Second Interim - Projected Totals 2023-24  
 3/1/2024 7:15:43 PM

**INTRAFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
12	0000	8660	(\$1,200.00)

Explanation: District is charged negative interest when a resource is negative cash

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## **SUPPLEMENTAL CHECKS**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## **EXPORT VALIDATION CHECKS**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form AI) must be provided. **Passed**

**CASHFLOW-PROVIDE - (Warning)** - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

SACS Web System - SACS V8  
27-66134-0000000 - Pacific Grove Unified - Second Interim - Projected Totals 2023-24  
3/1/2024 7:15:43 PM

<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CSI) has been provided.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>INTERIM-CERT-PROVIDE - (Fatal)</b> - Interim Certification (Form CI) must be provided.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<b><u>Passed</u></b>
<b>MYPIO-PROVIDE - (Warning)</b> - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

- |   |   |
|---|---|
| <input type="checkbox"/> Student Learning and Achievement                         | <input type="checkbox"/> Consent                      |
| <input type="checkbox"/> Health and Safety of Students and Schools                | <input checked="" type="checkbox"/> Action/Discussion |
| <input checked="" type="checkbox"/> Credibility and Communication                 | <input type="checkbox"/> Information/Discussion       |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing               |

**SUBJECT:** FY 2022-23 District Financials and Prop 28 Bond Audit Report

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Joshua Jorn Assistant Superintendent for Business Services

**RECOMMENDATION:**

The District Administration recommends that the Board review and accept the FY 2022-23 District Financials and Prop 28 Bond Audit report as presented.

**BACKGROUND:**

Under state law, each public school district is required to have an annual audit performed by an independent audit firm. Results of the audit are presented to the Board for acceptance and submission to the County Office of Education and the California State Controller Office for review.

**INFORMATION:**

The District's audit was performed by Eide Bailly LLP. Electronic copies have been distributed to the Board members and are available to the public upon request, or the report can be viewed on the District website.

Ryan Zelinsky, CPA and Senior Manager from Eide Bailly LLP will present the PGUSD FY 2022-23 final District Financials and Prop 28 Bond audit report and associated findings.

Attached are the following reports:

**1. 2022-23 District Financials Audit**

- a. ***Auditor's Opinion (page 1)*** – The most important part of the audit report is the auditor's opinion of the District's financial statements. In the second paragraph of page 1, the Auditor issue an ***unmodified opinion*** where the auditor states,

*“In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Pacific Grove Unified School District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. ”*

An *unmodified option* is the cleanest opinion an auditor can express, and means that the auditors found nothing in the District financial statements that was a “material error/finding”.

- b. *Financial Statement Findings (Page 97)* - None reported
- c. *Federal Awards and Questioned Cost findings (page 102)* - None reported

**2. State Compliance Findings and Questioned Costs (pages 99-100)**

**10000 - Attendance Accounting:** During the audit it was determined that Pacific Grove Middle School attendance reporting contained errors such as there were pupils who were marked absent for the day that were being recorded as present for ADA calculation purposes.

The District has revised its P2 and Annual Attendance Reports to reflect the amounts noted in the table on p. 99.

**10000- Attendance Accounting and Reporting:** The District's Annual Period Report of Attendance was determined to have miscalculated Special Day Class ADA all grade levels.

The District will revise the ADA at P-2 Annual and has already worked with CDE on the error. The district will begin implementation of an “all day code” in the system, that will automatically mark the pupil as absent for ADA tracking purposes

**3. Summary Schedule of Prior Year Audit Findings (pages 101-104)**

**30000 - Internal Controls:** During the prior FY 2021-22 audit, it was determined that there was a material misstatement of the fair market value measurement of the District Cash in County for the Bond, Interest, and Redemption Fund.

**Current Status:** The District has implemented a closing task list to include common areas and accounts that need review prior to finalizing the closing of the books such as fair market value adjustments.

**10000 - Attendance Accounting:** During the prior FY 2021-22 audit of the attendance system for Pacific Grove High School, the auditors discovered the site was not printing and reviewing the missing daily attendance reports.

**Current Status:** The District has implemented the internal control process such that all daily attendance reports should be printed daily to verify all teachers have taken attendance.

**10000 - Attendance Accounting:** During the prior FY 2021-22 audit of the attendance districtwide it was determined that the system for Special Day Class program was not reported for all grade levels

***Current Status:*** The District revised the Annual Period Attendance Report of School District Attendance to reflect the audited ADA.

- 4. Communication with Governance Letter relating to the District's Financial Audit**  
It explains Eide Bailly's responsibility in relation to the Financial Statement Audit under Generally Accepted Auditing Standards and Government Auditing Standards and their Compliance Audit under the Uniform Guidance.
- 5. Communication with Governance Letter relating to the District's Bond Audit**  
It explains Eide Bailly's responsibility in relation to the Financial Statement Audit of the District's Building Fund (Measures A & D) under Generally Accepted Auditing Standards and Government Auditing Standards and the Performance Audit under Government Auditing Standards.
- 6. 2022-23 Bond Audit**  
No findings reported for FY 2022-23

**FISCAL IMPACT:**

None

February 21, 2024

Governing Board and  
Citizens' Oversight Committee  
Pacific Grove Unified School District  
Pacific Grove, California

We have audited the financial statements of Pacific Grove Unified School District's (the District) Building Fund (Measure A and D) as of and for the year ended June 30, 2023 and have issued our report thereon dated February 21, 2024. We have also performed the performance audit of the District's Building Fund (Measure A and D). Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit of the District's Building Fund (Measure A and D) under Generally Accepted Auditing Standards and *Government Auditing Standards* and the Performance Audit under *Government Auditing Standards*.**

As communicated in our letter dated December 1, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with *Government Auditing Standards*. Our audit of the financial statements and performance audit does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated February 21, 2024.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's Building Fund (Measure A and D) financial statements relate to:

The Summary of significant accounting policies in Note 1.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.



**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. The following Emphasis of Matter paragraph was added to the Auditor's Report:

As discussed in Note 1, the financial statements of the General Obligation Bond Fund specific to Measure A and D are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated February 21, 2024.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

*Eide Bailly LLP*

Fresno, California



Financial Statements  
June 30, 2023

# Pacific Grove Unified School District

Independent Auditor’s Report .....	1
Management’s Discussion and Analysis .....	4
Government-Wide Financial Statements	
Statement of Net Position .....	13
Statement of Activities.....	14
Government Fund Financial Statements	
Balance Sheet – Governmental Funds .....	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	19
Notes to Financial Statements.....	20
Required Supplementary Information	
Budgetary Comparison Schedule – General Fund .....	62
Budgetary Comparison Schedule – Adult Education Fund .....	63
Schedule of Changes in the District’s Total OPEB Liability and Related Ratios .....	64
Schedule of the District’s Proportionate Share of the Net OPEB Liability – MPP Program .....	66
Schedule of the District’s Proportionate Share of the Net Pension Liability .....	67
Schedule of the District’s Contributions .....	69
Notes to Required Supplementary Information .....	71
Supplementary Information	
Schedule of Expenditures of Federal Awards .....	73
Local Education Agency Organization Structure.....	75
Schedule of Average Daily Attendance.....	76
Schedule of Instructional Time .....	77
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements .....	78
Schedule of Financial Trends and Analysis .....	79
Combining Balance Sheet – Non-Major Governmental Funds .....	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds.....	81
Notes to Supplementary Information.....	82
Independent Auditor’s Reports	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	84
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance .....	86
Independent Auditor’s Report on State Compliance.....	89
Schedule of Findings and Questioned Costs	

Summary of Auditor's Results.....	95
Financial Statement Findings .....	97
Federal Awards Findings and Questioned Costs.....	98
State Compliance Findings and Questioned Costs.....	99
Summary Schedule of Prior Audit Findings.....	101

## Independent Auditor's Report

To the Governing Board  
Pacific Grove Unified School District  
Pacific Grove, California

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pacific Grove Unified School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Pacific Grove Unified School District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability – MPP program, schedule of the District's proportionate share of the net pension liability, and the schedule of the District's contributions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the

Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California  
February 21, 2024





[www.pgusd.org](http://www.pgusd.org)

## PACIFIC GROVE UNIFIED SCHOOL DISTRICT

435 Hillcrest Avenue Pacific Grove, CA 93950

**Joshua Jorn**  
**Interim Superintendent**

(831) 646-6509  
 Fax (831) 646-6582  
 Josh.jorn@pgusd.org

This section of Pacific Grove Unified School District's (2022-2023) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023, with comparative information as of June 30, 2022. Please read it in conjunction with the District's financial statements, which immediately follow this section.

### OVERVIEW OF THE FINANCIAL STATEMENTS

#### The Financial Statements

The financial statements presented herein include all of the activities of the Pacific Grove Unified School District (the "District") using the integrated approach as prescribed by GASB Statement Number 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets and right-to-use leased assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities), and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

*Governmental Activities* are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fund Financial Statements* include statements for each of the two categories of funds which are governmental and fiduciary.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The *Fiduciary Funds* are custodial funds. Custodial funds focus reporting on net position and changes in net position.

*Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements* is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Pacific Grove Unified School District.

## REPORTING THE DISTRICT AS A WHOLE

### The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position will serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we present the District activities as follows:

**Governmental Activities** - The District reports all of its services in this category. This includes the education of kindergarten through grade twelve students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, state income taxes, user fees, interest income, federal, state and local grants, as well as general obligation bonds, finance these activities.

## REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

**Governmental Funds** - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

## THE DISTRICT AS TRUSTEE

### Reporting the District's Fiduciary Responsibilities

The District is the trustee, or *fiduciary*, for funds held on behalf of others. The District's fiduciary activities are reported in the *Statement of Fiduciary Net Position* and the *Statement of Changes in Fiduciary Net Position*. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

## THE DISTRICT AS A WHOLE

### Net Position

The District's net position was \$(11,717,409) for the fiscal year ended June 30, 2023, and \$(15,696,280) million for the fiscal year ended June 30, 2022, an increase of \$3,978,871. Of this amount, \$10,524,160 million was restricted. Restricted net position is reported separately to show legal constraints from debt covenants grantors, constitutional provisions and enabling legislation that limit the School Board's ability to use net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2023	2022
Assets		
Current and other assets	\$ 25,844,354	\$ 26,378,358
Capital assets and right-to-use leased assets	50,296,127	50,349,796
Total assets	<u>76,140,481</u>	<u>76,728,154</u>
Deferred Outflows of Resources	<u>15,723,795</u>	<u>12,948,524</u>
Liabilities		
Current liabilities	2,844,952	1,924,089
Long-term liabilities	91,880,501	81,404,364
Total liabilities	<u>94,725,453</u>	<u>83,328,453</u>
Deferred Inflows of Resources	<u>8,856,232</u>	<u>22,044,505</u>
Net Position		
Net investment in capital assets	11,859,917	10,957,766
Restricted	10,524,160	9,459,326
Unrestricted (deficit)	(34,101,486)	(36,113,372)
Total net position (deficit)	<u>\$ (11,717,409)</u>	<u>\$ (15,696,280)</u>

The \$(11,717,409) deficit in net position of governmental activities represents the accumulated results of all past years' operations.

### **Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the *Statement of Activities*. Table 2 takes the information from the Statement and rearranges it slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Charges for services and sales	\$ 15,579	\$ 8,566
Operating grants and contributions	10,087,087	8,208,213
General revenues		
Federal and State aid not restricted	3,301,551	3,325,159
Property taxes	38,005,664	35,901,550
Other general revenues	3,551,916	2,418,061
Total revenues	<u>54,961,797</u>	<u>49,861,549</u>
Expenses		
Instruction-related	33,047,077	29,072,417
Pupil services	5,215,727	5,044,498
Administration	3,626,158	3,813,039
Plant services	6,018,223	4,983,610
All other services	3,075,741	2,530,144
Total expenses	<u>50,982,926</u>	<u>45,443,708</u>
Change in net position	<u>\$ 3,978,871</u>	<u>\$ 4,417,841</u>

### Governmental Activities

As reported in the *Statement of Activities*, the cost of all of our governmental activities this year was \$50,982,926, as compared to \$45,443,708 million in the prior year. The amount that our taxpayers financed for these activities through local taxes was \$38,005,664 million because the cost was paid by those who benefited from the programs of \$15,579 or by other governments and organizations who subsidized certain programs with grants and contributions of \$10,087,087. We paid for the remaining “public benefit” portion of our governmental activities with \$3,301,551 million in unrestricted Federal and State funds and \$3,551,916 million in other revenues, like interest and general entitlements.

In Table 3, we have presented the total cost and net cost of each of the District’s largest functions: instruction-related, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the District’s taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Instruction-related	\$ 33,047,077	\$ 29,072,417	\$ (26,341,925)	\$ (23,835,726)
Pupil services	5,215,727	5,044,498	(3,203,415)	(2,946,855)
Administration	3,626,158	3,813,039	(3,358,214)	(3,580,444)
Plant services	6,018,223	4,983,610	(5,709,695)	(4,666,760)
All other services	3,075,741	2,530,144	(2,267,011)	(2,197,144)
<b>Total</b>	<b>\$ 50,982,926</b>	<b>\$ 45,443,708</b>	<b>\$ (40,880,260)</b>	<b>\$ (37,226,929)</b>

### THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$22,999,402 while the prior year reported \$24,454,269, which is a decrease of \$1,454,867 (Table 4).

Table 4

Governmental Funds	Balances and Activity			
	July 1, 2022	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	June 30, 2023
General	\$ 8,425,992	\$ 45,212,067	\$ 44,412,727	\$ 9,225,332
Student Activities	591,322	360,909	372,013	580,218
Adult Education	2,354,090	2,751,608	2,431,076	2,674,622
Child Development	24,330	535,141	422,092	137,379
Cafeteria	534,681	1,389,210	1,086,252	837,639
Deferred Maintenance	173,873	289,440	75,871	387,442
Building	6,511,730	252,438	3,322,774	3,441,394
Special Reserve Fund for Capital Outlay Projects	485,815	471,791	175,325	782,281
Bond Interest and Redemption	5,352,436	4,812,313	5,231,654	4,933,095
<b>Total</b>	<b>\$ 24,454,269</b>	<b>\$ 56,074,917</b>	<b>\$ 57,529,784</b>	<b>\$ 22,999,402</b>

The Fund balance in General Fund increased by \$799,340 over the prior year. The Building Fund decreased \$3,070,336 from prior year due to ongoing bond projects. The Bond Interest and Redemption Fund showed a decrease of \$419,341. The District's non-major funds showed an overall increase of \$914,938.

### General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 1, 2023. A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report.

The District projected a decrease in General Fund balance of \$2,219,497. However, revenues were \$1,272,244 more than expected and expenditures and transfers out were \$1,746,593 less than projected, resulting in an actual increase to the fund of \$799,340.

### CAPITAL ASSETS, RIGHT-TO-USE LEASED ASSETS, AND LONG-TERM LIABILITIES

#### Capital Assets and Right-to-Use Leased Assets

At June 30, 2023, the District had \$50,296,127 in a broad range of capital asset and right-to-use leased assets (net of depreciation and amortization), including land, buildings, and furniture and equipment. At June 30, 2022, the District's capital assets were \$50,349,796. This amount represents a net decrease (including additions, deductions, depreciation, and amortization) of \$53,669 from prior year (Table 5).

Table 5

	Governmental Activities	
	2023	2022
Land and construction in progress	\$ 1,222,940	\$ 217,496
Buildings and improvements	47,897,124	49,304,192
Equipment	1,138,693	826,468
Right-to-use leased assets	37,370	1,640
Total	<u>\$ 50,296,127</u>	<u>\$ 50,349,796</u>

We present more detailed information about our capital assets and right-to-use leased assets in the Notes to Financial Statements.

### Long-Term Liabilities

At the end of this year, the District had \$91,880,501 in liabilities outstanding versus \$81,404,364 last year, an increase of \$10,476,137. The long-term liabilities of the District include the following:

Table 6

	Governmental Activities	
	2023	2022
Long-Term Liabilities		
General obligation bonds	\$ 39,598,000	\$ 43,390,000
Unamortized debt premiums	3,498,037	3,742,202
Financed purchase agreements	-	114,344
Leases	38,293	1,716
Compensated absences	358,366	336,956
Total OPEB liability	8,003,480	8,705,143
Aggregate net pension liability	40,384,325	25,114,003
	<u>\$ 91,880,501</u>	<u>\$ 81,404,364</u>
Total		

The District's S&P bond rating as of the most recent bond issuance was "AA".

### SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2022-2023 ARE NOTED BELOW:

#### Pacific Grove High School:

- Installation of field turf
- Roof repair
- Concrete walkway

#### David Avenue School:

- Sewer line repairs and updates to plumbing

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District Budget for the 2023-2024 year, the District Board and management used the following key assumptions in our revenue and expenditure forecasts:

1. Property tax revenues are budgeted to increase by 5.25% based on the District's best estimates of the current property tax receipts.
2. District will remain in basic aid status.
3. Federal income is expected to decrease.
4. The District will continue to carry over any unspent CARES, ESSER or AB 86 funds.



5. CalPERS and CalSTRS contribution rates are budgeted as recommended by the actuary and set by the CalPERS Board correspondingly.
6. 2023-2024 Adopted Budget has not incorporated any salary increases as negotiations with the bargaining groups were still ongoing at that time.

#### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Joshua Jorn, Assistant Superintendent, Business Services, at Pacific Grove Unified School District, 435 Hillcrest, Pacific Grove, California 93950, 831-646-6509 or e-mail at [josh.jorn@pgusd.org](mailto:josh.jorn@pgusd.org).

Pacific Grove Unified School District  
Statement of Net Position  
June 30, 2023

	Governmental Activities
<b>Assets</b>	
Deposits and investments	\$ 24,154,718
Receivables	1,669,777
Prepaid expense	5,865
Stores inventories	13,994
Capital assets not depreciated	1,222,940
Capital assets, net of accumulated depreciation	49,035,817
Right-to-use leased assets, net of accumulated amortization	37,370
Total assets	76,140,481
<b>Deferred Outflows of Resources</b>	
Deferred charge on refunding	1,256,726
Deferred outflows of resources related to OPEB	1,133,092
Deferred outflows of resources related to pensions	13,333,977
Total deferred outflows of resources	15,723,795
<b>Liabilities</b>	
Accounts payable	2,391,928
Unearned revenue	453,024
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	4,183,669
Long-term liabilities other than OPEB and pensions due in more than one year	39,309,027
Net other postemployment benefits liability (OPEB)	8,003,480
Aggregate net pension liabilities	40,384,325
Total liabilities	94,725,453
<b>Deferred Inflows of Resources</b>	
Deferred inflows of resources related to OPEB	4,189,569
Deferred inflows of resources related to pensions	4,666,663
Total deferred inflows of resources	8,856,232
<b>Net Position</b>	
Net investment in capital assets	11,859,917
Restricted for	
Debt service	4,933,095
Educational programs	4,187,202
Child nutrition	823,645
Student activities	580,218
Unrestricted (deficit)	(34,101,486)
Total net position (deficit)	\$ (11,717,409)

Pacific Grove Unified School District  
Statement of Activities  
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Charges for Services and Sales	Operating Grants and Contributions	
<b>Governmental Activities</b>				
Instruction	\$ 27,768,730	\$ -	\$ 5,048,582	\$ (22,720,148)
Instruction-related activities				
Supervision of instruction	963,483	-	876,876	(86,607)
Instructional library, media, and technology	406,186	-	39,266	(366,920)
School site administration	3,908,678	-	740,428	(3,168,250)
Pupil services				
Home-to-school transportation	616,241	-	2,584	(613,657)
Food services	1,344,178	15,153	1,244,120	(84,905)
All other pupil services	3,255,308	-	750,455	(2,504,853)
Administration				
Data processing	336,441	-	7,318	(329,123)
All other administration	3,289,717	426	260,200	(3,029,091)
Plant services	6,018,223	-	308,528	(5,709,695)
Ancillary services	771,782	-	451,058	(320,724)
Community services	401,811	-	325,447	(76,364)
Interest on long-term liabilities	1,774,302	-	-	(1,774,302)
Other outgo	127,846	-	32,225	(95,621)
Total governmental activities	<u>\$ 50,982,926</u>	<u>\$ 15,579</u>	<u>\$ 10,087,087</u>	<u>(40,880,260)</u>
<b>General Revenues and Subventions</b>				
Property taxes, levied for general purposes				33,382,692
Property taxes, levied for debt service				4,622,972
Federal and State aid not restricted to specific purposes				3,301,551
Interest and investment earnings				432,337
Miscellaneous				<u>3,119,579</u>
Subtotal, general revenues and subventions				<u>44,859,131</u>
Change in Net Position				3,978,871
Net Position - Beginning				<u>(15,696,280)</u>
Net Position - Ending				<u>\$ (11,717,409)</u>

Pacific Grove Unified School District  
Balance Sheet – Governmental Funds  
June 30, 2023

	General Fund	Adult Education Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Deposits and investments	\$ 9,757,668	\$ 2,593,946	\$ 4,235,028	\$ 4,933,095	\$ 2,634,981	\$ 24,154,718
Receivables	1,343,422	106,992	51,048	-	168,315	1,669,777
Due from other funds	428,584	-	-	-	460,972	889,556
Prepaid expenditures	5,115	-	750	-	-	5,865
Stores inventories	-	-	-	-	13,994	13,994
<b>Total assets</b>	<b>\$ 11,534,789</b>	<b>\$ 2,700,938</b>	<b>\$ 4,286,826</b>	<b>\$ 4,933,095</b>	<b>\$ 3,278,262</b>	<b>\$ 26,733,910</b>
<b>Liabilities</b>						
Accounts payable	\$ 1,484,378	\$ 25,285	\$ 845,432	\$ -	\$ 36,833	\$ 2,391,928
Due to other funds	451,263	1,031	-	-	437,262	889,556
Unearned revenue	373,816	-	-	-	79,208	453,024
<b>Total liabilities</b>	<b>2,309,457</b>	<b>26,316</b>	<b>845,432</b>	<b>-</b>	<b>553,303</b>	<b>3,734,508</b>
<b>Fund Balances</b>						
Nonspendable	10,115	-	750	-	13,994	24,859
Restricted	3,459,863	699,670	3,440,644	4,933,095	1,431,532	13,964,804
Assigned	471,500	1,974,952	-	-	1,279,433	3,725,885
Unassigned	5,283,854	-	-	-	-	5,283,854
<b>Total fund balances</b>	<b>9,225,332</b>	<b>2,674,622</b>	<b>3,441,394</b>	<b>4,933,095</b>	<b>2,724,959</b>	<b>22,999,402</b>
<b>Total liabilities and fund balances</b>	<b>\$ 11,534,789</b>	<b>\$ 2,700,938</b>	<b>\$ 4,286,826</b>	<b>\$ 4,933,095</b>	<b>\$ 3,278,262</b>	<b>\$ 26,733,910</b>

Pacific Grove Unified School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2023

---

Total Fund Balance - Governmental Funds		\$ 22,999,402
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 86,492,143	
Accumulated depreciation is	<u>(36,233,386)</u>	
Net capital assets		50,258,757
Right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of right-to-use leased assets is	56,054	
Accumulated amortization is	<u>(18,684)</u>	
Net right-to-use leased assets		37,370
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Debt refundings (deferred charge on refunding)	1,256,726	
Other postemployment benefits (OPEB)	1,133,092	
Net pension liability	<u>13,333,977</u>	
Total deferred outflows of resources		15,723,795
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to		
Other postemployment benefits (OPEB)	(4,189,569)	
Net pension liability	<u>(4,666,663)</u>	
Total deferred inflows of resources		(8,856,232)
Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(40,384,325)
The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(8,003,480)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term liabilities at year-end consist of		
General obligation bonds including unamortized premiums	(43,096,037)	
Leases	(38,293)	
Compensated absences	<u>(358,366)</u>	
Total long-term liabilities		<u>(43,492,696)</u>
Total net position - governmental activities		<u><u>\$ (11,717,409)</u></u>

Pacific Grove Unified School District  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2023

	General Fund	Adult Education Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Local Control Funding Formula	\$ 35,887,715	\$ 265,459	\$ -	\$ -	\$ 93,372	\$ 36,246,546
Federal sources	1,645,132	39,607	-	-	457,230	2,141,969
Other State sources	4,531,581	1,694,721	-	13,090	1,082,668	7,322,060
Other local sources	3,091,585	751,821	252,438	4,799,223	994,935	9,890,002
Total revenues	<u>45,156,013</u>	<u>2,751,608</u>	<u>252,438</u>	<u>4,812,313</u>	<u>2,628,205</u>	<u>55,600,577</u>
<b>Expenditures</b>						
<b>Current</b>						
Instruction	26,228,610	1,344,464	-	-	174,582	27,747,656
Instruction-related activities						
Supervision of instruction	1,023,656	-	-	-	-	1,023,656
Instructional library, media, and technology	396,369	29,317	-	-	-	425,686
School site administration	3,193,290	771,610	-	-	-	3,964,900
Pupil services						
Home-to-school transportation	288,959	-	-	-	-	288,959
Food services	20,114	-	-	-	1,057,668	1,077,782
All other pupil services	3,459,186	-	-	-	-	3,459,186
Administration						
Data processing	639,449	-	-	-	-	639,449
All other administration	3,280,996	64,705	-	-	32,621	3,378,322
Plant services	4,496,374	220,980	728,818	-	117,175	5,563,347
Ancillary services	423,729	-	-	-	372,013	795,742
Community services	171,683	-	-	-	243,473	415,156
Other outgo	127,846	-	-	-	-	127,846
Facility acquisition and construction	-	-	2,593,956	-	16,985	2,610,941

Pacific Grove Unified School District  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2023

	General Fund	Adult Education Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Expenditures						
Debt service						
Principal	-	-	-	3,792,000	114,344	3,906,344
Interest and other	244,180	-	-	1,439,654	2,692	1,686,526
Total expenditures	43,994,441	2,431,076	3,322,774	5,231,654	2,131,553	57,111,498
Excess (Deficiency) of Revenues Over Expenditures	1,161,572	320,532	(3,070,336)	(419,341)	496,652	(1,510,921)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	418,286	418,286
Sources from leases	56,054	-	-	-	-	56,054
Transfers out	(418,286)	-	-	-	-	(418,286)
Net Financing Sources (Uses)	(362,232)	-	-	-	418,286	56,054
Net Change in Fund Balances	799,340	320,532	(3,070,336)	(419,341)	914,938	(1,454,867)
Fund Balance - Beginning	8,425,992	2,354,090	6,511,730	5,352,436	1,810,021	24,454,269
Fund Balance - Ending	\$ 9,225,332	\$ 2,674,622	\$ 3,441,394	\$ 4,933,095	\$ 2,724,959	\$ 22,999,402

## Pacific Grove Unified School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental  
Funds to the Statement of Activities  
Year Ended June 30, 2023

---

Total Net Change in Fund Balances - Governmental Funds \$ (1,454,867)

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expenses in the Statement of Activities.

This is the amount by which depreciation and amortization expenses exceeds capital outlays in the period.

Depreciation and amortization expenses	\$ (2,794,959)	
Capital outlays	<u>2,685,236</u>	
Net expense adjustment		(109,723)

In the Statement of Activities, certain operating expenses, such as compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used. (21,410)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year. 1,325,982

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year. 156,679

Governmental funds report the effect of premiums, discounts, and the deferred charge on refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.

Premium amortization	244,165
Deferred charge on refunding amortization	(87,776)

Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

General obligation bonds	3,792,000
Financed purchase agreements	114,344
Leases	<u>19,477</u>

Change in net position of governmental activities	<u><u>\$ 3,978,871</u></u>
---	----------------------------



## **Note 1 - Summary of Significant Accounting Policies**

### **Financial Reporting Entity**

The Pacific Grove Unified School District (the District) was organized in 1895 under the laws of the State of California. The District operates under a locally-elected five-member Board form of government and provides educational services to grades K - 12 as mandated by the State and/or Federal agencies. The District operates two elementary schools, one middle school, one high school, one adult education center, one continuation high school, and three child care centers.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Pacific Grove Unified School District, this includes general operations, food service, and student related activities of the District.

### **Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into two broad fund categories: governmental and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

### **Major Governmental Funds**

**General Fund** The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

One fund currently defined as a special revenue fund in the California State Accounting Manual (CSAM) does not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 20, Special Reserve Postemployment Benefits Fund, is not substantially composed of restricted or committed revenue sources. While this fund is authorized by statute and will remain open for internal reporting purposes, this fund functions effectively as an extension of the General Fund, and accordingly has been consolidated with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of \$6,263.

**Adult Education Fund** The Adult Education Fund is used to account separately for Federal, State, and local revenues that are restricted or committed for adult education programs and is to be expended for adult education purposes only.

**Building Fund** The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

**Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

### **Non-Major Governmental Funds**

**Special Revenue Funds** The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activities Fund** The Student Activities Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- **Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).
- **Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

**Capital Project Funds** The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

**Fiduciary Funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the District and are not available to support the District's own programs. Fiduciary funds are split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The three types of trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics.

Custodial funds are used to account for resources, not in a trust, that are held by the District for other parties outside the District's reporting entity. The District's custodial funds are for the Pacific Grove Unified School District 125 Cafeteria Flexible Spending account.

### **Basis of Accounting - Measurement Focus**

**Government-Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation and amortization of leased assets. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

**Fund Financial Statements** Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the

governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

**Revenues – Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue** Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide statements.

### **Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county pools are determined by the program sponsor.

### **Prepaid Expenditures (Expenses)**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**Stores Inventories**

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the weighted average basis.

**Capital Assets, Depreciation, and Amortization**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 2 to 15 years.

The District records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2023.

The District records the value of intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-to-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental activities column of the statement of net position, except for the net residual amounts due between governmental activities, which are presented as internal balances.

**Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position as long-term liabilities.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

### **Accrued Liabilities and Long-Term Liabilities**

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

### **Premiums**

In the government-wide financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities statement of net assets. Debt premiums are amortized over the life of the debt using the straight-line method, which approximates the effective interest method.

In governmental fund financial statements, debt premiums are recognized in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources.

### **Deferred Outflows of Resources and Deferred Inflows of Resources**

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for deferred charges on refunding of debt, for pension related items, and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources related for pension related items, and for OPEB related items.

## **Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund

## **Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The net OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

## **Leases**

The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. At the commencement of the lease term, the District measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term or useful life of the underlying asset.

## **Fund Balances - Governmental Funds**

As of June 30, 2023, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. The District currently does not have any committed funds.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Superintendent or Assistant Superintendent of Business Services may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

### **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

### **Minimum Fund Balance Policy**

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than three percent of General Fund expenditures and other financing uses.

### **Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$10,524,160 of restricted net position.

### **Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.



## Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

## Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Monterey bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

## Note 2 - Deposits and Investments

### Summary of Deposits and Investments

Deposits and investments as of June 30, 2023, are classified in the accompanying financial statements as follows:

Governmental activities	<u>\$ 24,154,718</u>
-------------------------	----------------------

Deposits and investments as of June 30, 2023, consist of the following:

Cash on hand and in banks	\$ 581,551
Cash in revolving	5,000
Investments, net of overdraft	<u>23,568,167</u>
Total deposits and investments	<u>\$ 24,154,718</u>

## Policies and Practices

The District is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**Investment in County Treasury** - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

### General Authorizations

Limitations as they relate to interest rate risk and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District maintains an investment of \$23,420,281 in the Monterey County Treasury Investment Pool that has an average weighted maturity of 337 days.

### Segmented Time Distribution

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following schedule that shows the distribution of the District's investments by maturity:

Investment Type	Reported Amount	12 Months or Less	13 - 24 Months	25 - 60 Months	More Than 60 Months
Corporate Bond	\$ 10,951	\$ -	\$ -	\$ -	\$ 10,951
Certificates of Deposit	136,935	136,935	-	-	-
County Pool	23,420,281	23,420,281	-	-	-
<b>Total</b>	<b>\$ 23,568,167</b>	<b>\$ 23,557,216</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,951</b>

### Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California *Government Code*, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

Investment Type	Reported Amount	Minimum Legal Rating	Rating as of Year End	
			AA-	Unrated
Corporate Bond	\$ 10,951	N/A	\$ 10,951	\$ -
Certificate of Deposit	136,935	N/A	-	136,935
County Pool	23,420,281	N/A	-	23,420,281
<b>Total</b>	<b>\$ 23,568,167</b>		<b>\$ 10,951</b>	<b>\$ 23,557,216</b>

N/A - Not applicable

### Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2023, \$209,845 of the District's bank balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

### Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Of the investment in Corporate Bonds of \$10,951, the District has a custodial credit risk exposure of \$10,951 because the related securities are uninsured, unregistered and held by the brokerage firm which is also the counterparty for these securities. The District does not have a policy limiting the amount of securities that can be held by counterparties.

### Note 3 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

- Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.
- Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.
- Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

The District's fair value measurements are as follows at June 30, 2023:

Investment Type	Reported Amount	Fair Value Measurements Using *		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Corporate Bond	\$ 10,951	\$ 10,951	\$ -	\$ -
Certificate of Deposit	136,935	136,935	-	-
Total	\$ 147,886	\$ 147,886	\$ -	\$ -

\* Credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment with the Monterey County Investment Pool is currently not rated, nor is it required to be rated.

All assets have been valued using a market approach, with quoted market prices.

#### Note 4 - Receivables

Receivables at June 30, 2023, consist of intergovernmental grants, entitlements, and local sources. All receivables are considered collectible in full.

	General Fund	Adult Education Fund	Building Fund	Non-Major Governmental Funds	Total
Federal Government					
Categorical aid	\$ 643,980	\$ 24,835	\$ -	\$ 42,397	\$ 711,212
State Government					
Other State	658,814	-	-	111,571	770,385
Local Sources and Interest	40,628	82,157	51,048	14,347	188,180
	<u>\$ 1,343,422</u>	<u>\$ 106,992</u>	<u>\$ 51,048</u>	<u>\$ 168,315</u>	<u>\$ 1,669,777</u>

**Note 5 - Capital Assets and Right-to-Use Leased Assets**

Capital assets and right-to-use leased assets activity for the fiscal year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 217,496	\$ -	\$ -	\$ 217,496
Construction in progress	-	1,005,444	-	1,005,444
Total capital assets not being depreciated	217,496	1,005,444	-	1,222,940
Capital assets being depreciated				
Buildings and improvements	80,005,623	1,001,830	-	81,007,453
Furniture and equipment	3,583,788	677,962	-	4,261,750
Total capital assets being depreciated	83,589,411	1,679,792	-	85,269,203
Total capital assets	83,806,907	2,685,236	-	86,492,143
Accumulated depreciation				
Buildings and improvements	(30,701,431)	(2,408,898)	-	(33,110,329)
Furniture and equipment	(2,757,320)	(365,737)	-	(3,123,057)
Total accumulated depreciation	(33,458,751)	(2,774,635)	-	(36,233,386)
Net depreciable capital assets	50,130,660	(1,094,843)	-	49,035,817
Right-to-use leased assets being amortized				
Furniture and equipment	59,145	56,054	(59,145)	56,054
Accumulated amortization				
Furniture and equipment	(57,505)	(20,324)	59,145	(18,684)
Net right-to-use leased assets	1,640	35,730	-	37,370
Governmental activities capital assets and right- to-use leased assets, net	\$ 50,349,796	\$ (53,669)	\$ -	\$ 50,296,127

Depreciation and amortization expenses were charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instruction	\$ 1,415,064
School site administration	110,985
Home-to-school transportation	332,956
Food services	277,464
Data processing	27,746
All other administration	75,817
Plant services	554,927
	<hr/>
Total depreciation and amortization expenses - governmental activities	\$ 2,794,959
	<hr/> <hr/>

## Note 6 - Interfund Transactions

### Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2023, between major and non-major governmental funds are as follows:

<u>Funds</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Major Governmental Fund		
General	\$ 428,584	\$ 451,263
Non-Major Governmental Funds		
Adult Education	-	1,031
Child Development	52,294	-
Cafeteria	-	28,584
Deferred Maintenance	200,000	208,678
Special Reserve Fund for Capital Outlay Projects	208,678	200,000
	<hr/>	<hr/>
Total	\$ 889,556	\$ 889,556
	<hr/> <hr/>	<hr/> <hr/>

The General Fund owes the Special Reserve Fund for Capital Outlay Projects Non-Major Governmental Fund for future capital outlay needs.	\$ 200,000
The General Fund owes the Deferred Maintenance Non-Major Governmental Fund for a contribution to the program.	200,000
The General Fund owes the Child Development Non-Major Governmental Fund for miscellaneous expenditures.	51,263
The Adult Education Non-Major Governmental Fund owes the Child Development Non-Major Governmental Fund for miscellaneous expenditures.	1,031
The Cafeteria Non-Major Governmental Fund owes the General Fund for indirect costs.	28,584
The Deferred Maintenance Non-Major Governmental Fund owes the Special Reserve Fund for Capital Outlay Projects Non-Major Governmental Fund for miscellaneous expenditures.	8,678
The Deferred Maintenance Non-Major Governmental Fund owes the General Fund to return an excess contribution.	200,000
The Special Reserve Fund for Capital Outlay Projects Non-Major Governmental Fund owes the General Fund to return an excess contribution.	<u>200,000</u>
Total	<u><u>\$ 889,556</u></u>

### Operating Transfers

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2023, consist of the following:

The General Fund transferred to the Deferred Maintenance Non-Major Governmental Fund for project expenditures.	\$ 200,000
The General Fund transferred to the Special Reserve Fund for Capital Outlay Projects Non-Major Governmental Fund for project expenditures.	200,000
The General Fund transferred to the Child Development Non-Major Governmental Fund to supplement operations.	<u>18,286</u>
Total	<u><u>\$ 418,286</u></u>

### Note 7 - Prepaid Expenditures (Expenses)

Prepaid expenditures (expenses) at June 30, 2023, consist of the following:

	General Fund	Building Fund	Total
Membership dues	<u>\$ 5,115</u>	<u>\$ 750</u>	<u>\$ 5,865</u>



**Note 8 - Accounts Payable**

Accounts payable at June 30, 2023, consist of the following:

	General Fund	Adult Education Fund	Building Fund	Non-Major Governmental Funds	Total
Vendor payables	\$ 344,973	\$ 5,929	\$ 845,432	\$ 4,701	\$ 1,201,035
Salaries and benefits	1,139,405	19,356	-	32,132	1,190,893
<b>Total</b>	<b>\$ 1,484,378</b>	<b>\$ 25,285</b>	<b>\$ 845,432</b>	<b>\$ 36,833</b>	<b>\$ 2,391,928</b>

**Note 9 - Unearned Revenue**

Unearned revenue at June 30, 2023, consists of the following:

	General Fund	Non-Major Governmental Funds	Total
Federal financial assistance	\$ 31,322	\$ 76,500	\$ 107,822
State categorical aid	298,734	2,708	301,442
Other local	43,760	-	43,760
<b>Total</b>	<b>\$ 373,816</b>	<b>\$ 79,208</b>	<b>\$ 453,024</b>

**Note 10 - Tax and Revenue Anticipation Notes (TRANS)**

On July 12, 2022, the District issued \$6,315,000 of Tax and Revenue Anticipation Notes bearing interest at 4.00%. The notes were issued to supplement cash flows. Interest and principal were due and payable on June 30, 2023. By June 30, 2023, the District had placed 100% of principal and interest in an irrevocable trust for the sole purpose of satisfying the notes. The District was not required to make any additional payments on the notes.

Changes in the outstanding liabilities for the Tax and Revenue Anticipation Notes is as follows:

Issue Date	Rate	Maturity Date	Outstanding July 1, 2022	Additions	Payments	Outstanding June 30, 2023
7/12/2022	4.00%	6/30/2023	\$ -	\$ 6,315,000	\$ (6,315,000)	\$ -

## Note 11 - Long-Term Liabilities Other than OPEB and Pensions

### Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Long-Term Liabilities					
General obligation bonds	\$ 43,390,000	\$ -	\$ (3,792,000)	\$ 39,598,000	\$ 4,165,000
Unamortized debt premiums	3,742,202	-	(244,165)	3,498,037	-
Financed purchase agreements	114,344	-	(114,344)	-	-
Leases	1,716	56,054	(19,477)	38,293	18,669
Compensated absences	336,956	21,410	-	358,366	-
Total	<u>\$ 47,585,218</u>	<u>\$ 77,464</u>	<u>\$ (4,169,986)</u>	<u>\$ 43,492,696</u>	<u>\$ 4,183,669</u>

Payments on the bonds are made from the Bond Interest and Redemption Fund with local tax revenues. The premiums will be amortized over the life of the related debt. Payments on the financed purchase agreements are made from the Special Reserve Fund for Capital Outlay Projects. Payments on leases are made from the General Fund. Payments for compensated absences will be made by the fund for which the employee worked.

### General Obligation Bonds

On December 6, 2011, the District issued \$4,690,000 of 2011 General Obligation Refunding Bonds. The Bonds were issued to refund all of the outstanding principal of the District's General Obligation Bonds, 1999 Election, Series B, Series C, and Series D. Interest on the Bonds is payable each February 1 and August 1 commencing February 1, 2012. The 2011 Bonds maturing on and after August 1, 2022 were subject to an advanced refunding during the 2017-18 fiscal year with proceeds from the District's 2017 General Obligation Refunding Bonds.

On June 30, 2015, the District issued \$4,925,000 and \$3,380,000 of 2015 Series A and B General Obligation Refunding Bonds. The Series A Refunding Bonds were issued to refund a portion of the 2005 and 2007 Refunding Bonds. The Series B Refunding Bonds were issued to refund a portion of the 2006 Series A Refunding Bonds. Interest on the Bonds is payable each February 1 and August 1 commencing August 1, 2015.

On July 14, 2016, the District issued \$16,125,000 of 2016 General Obligation Refunding Bonds. The Bonds were issued to refund certain maturities of the District's outstanding General Obligation Bonds, Election of 2006, Series A, Series B, and Series C, and to pay the costs of issuance. Interest on the Bonds is payable each February 1 and August 1 commencing August 1, 2017.

On December 12, 2017, the District issued \$10,130,000 of 2017 General Obligation Refunding Bonds. The Bonds were issued to refund certain maturities of the District's outstanding General Obligation Bonds, Election of 2006, Series D, to refund certain maturities of the District's outstanding 2011 General Obligation Refunding Bonds, and to pay the costs of issuance. Interest on the Bonds is payable each February 1 and August 1 commencing February 1, 2018.

On April 27, 2021, the District issued \$6,000,000 of 2020 Election, Series A General Obligation Bonds (Bank Qualified). The Bonds represent a portion of the \$30,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on March 3, 2020. The Bonds were issued for the purpose of financing the renovation, construction and improvement of school facilities. The Bonds are the first series of bonds to be issued under the 2020 Authorization.

On July 12, 2011, the District issued \$7,780,000 of Taxable General Obligation Bonds, 2006, Series E (Direct-Pay Qualified School Construction Bonds). The Bonds represent a portion of the \$42,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on June 6, 2006. The Bonds were issued to repair and renovate schools, and build new classrooms and educational facilities in the District. Interest on the Bonds is payable each February 1 and August 1 commencing February 1, 2012. As the issuance is a Qualified School Construction Bond the interest payments are to be paid for with Federal interest subsidies.

On December 15, 2016, the District issued \$2,103,000 of 2014 Election, Series B General Obligation Ed Tech Bonds (Bank Qualified). The Bonds represent a portion of the \$18,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on November 4, 2014. The Bonds were issued to increase student access to computers; maintain and upgrade educational software; keep pace with 21st century technological innovations; and significantly reduce borrowing costs.

On April 16, 2020, the District issued \$2,108,000 of 2014 Election, Series C General Obligation Ed Tech Bonds (Bank Qualified). The Bonds represent a portion of the \$18,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on November 4, 2014. The Bonds were issued to increase student access to computers; maintain and upgrade educational software; keep pace with 21st century technological innovations; and significantly reduce borrowing costs.

On April 28, 2022, the District issued \$2,126,000 of 2014 Election, Series D General Obligation Ed Tech Bonds (Bank Qualified). The Bonds represent a portion of the \$18,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on November 4, 2014. The Bonds were issued to increase student access to computers; maintain and upgrade educational software; keep pace with 21st century technological innovations; and significantly reduce borrowing costs.

The outstanding general obligation bonded debt is as follows:

Issuance Date	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2022	Redeemed	Bonds Outstanding June 30, 2023
6/30/2015	8/1/2030	2.0 - 5.0	4,925,000	\$ 3,100,000	\$ (300,000)	\$ 2,800,000
6/30/2015	8/1/2031	2.0 - 5.0	3,380,000	2,265,000	(200,000)	2,065,000
7/14/2016	8/1/2039	2.0 - 4.0	16,125,000	15,730,000	(295,000)	15,435,000
12/12/2017	8/1/2037	3.0 - 4.0	10,130,000	9,445,000	(530,000)	8,915,000
4/27/2021	8/1/2032	2.0 - 3.0	6,000,000	6,000,000	(900,000)	5,100,000
Notes from direct borrowings and direct placements						
7/12/2011	8/1/2026	5.01	7,780,000	4,407,000	(760,000)	3,647,000
4/16/2020	8/1/2022	1.17	2,108,000	317,000	(317,000)	-
4/28/2022	8/1/2024	1.94	2,126,000	2,126,000	(490,000)	1,636,000
Total				<u>\$ 43,390,000</u>	<u>\$ (3,792,000)</u>	<u>\$ 39,598,000</u>

#### Debt Service Requirements to Maturity

The current interest bonds mature as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2024	\$ 4,165,000	\$ 1,457,783	\$ 5,622,783
2025	3,261,000	1,311,062	4,572,062
2026	3,045,000	1,173,604	4,218,604
2027	3,017,000	1,040,036	4,057,036
2028	2,570,000	925,469	3,495,469
2029-2033	13,345,000	3,133,617	16,478,617
2034-2038	8,980,000	1,057,822	10,037,822
2039-2040	1,215,000	49,100	1,264,100
Total	<u>\$ 39,598,000</u>	<u>\$ 10,148,493</u>	<u>\$ 49,746,493</u>

## Leases

The District has entered into agreements to lease various equipment. The District's liability on lease agreements is summarized below:

Lease	Leases Outstanding July 1, 2022	Addition	Payments	Leases Outstanding June 30, 2023
Copiers	\$ 1,716	\$ 56,054	\$ (19,477)	\$ 38,293

### Copier Lease

The District entered an agreement to lease copiers for three years, beginning July, 2022. Under the terms of the lease, the District paid the monthly payments of \$1,680, which amounted to total principal and interest costs of \$60,480. The annual interest rate charged on the lease is 5%. At June 30, 2023, the District has recognized a right-to-use asset of \$56,054 and a lease liability of \$38,293 related to this agreement. During the fiscal year, the District recorded \$18,684 in amortization expense and \$2,399 in interest expense for the right-to-use the copiers. The District also pays for each additional copy in excess of the contracted amount, which is not included in the measurement of the lease liability as they are variable in nature.

In July 2022, the copier lease with Smile Copy Machine expired. The final amortization expense for the year was \$1,640.

The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 18,669	\$ 1,491	\$ 20,160
2025	19,624	536	20,160
Total	\$ 38,293	\$ 2,027	\$ 40,320

### Compensated Absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2023, amounted to \$358,366.

## Note 12 - Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2023, the District reported total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plan:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 7,846,234	\$ 1,133,092	\$ 4,189,569	\$ 224,465
Medicare Premium Payment (MPP) Program	157,246	-	-	(38,367)
Total	<u>\$ 8,003,480</u>	<u>\$ 1,133,092</u>	<u>\$ 4,189,569</u>	<u>\$ 186,098</u>

The details of each plan are as follows:

### District Plan

#### Plan Administration

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

#### Plan Membership

At June 30, 2021, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	130
Active employees	282
Total	<u>412</u>

#### Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

## Contributions

The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the Pacific Grove Teachers Association (PGTA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, PGTA, CSEA, and the unrepresented groups. For measurement period of June 30, 2022, the District paid \$342,777 in benefits including \$99,673 for an implicit rate subsidy.

## Total OPEB Liability of the District

The District's total OPEB liability of \$7,846,234 was measured as of June 30, 2022, and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of June 30, 2021.

## Actuarial Assumptions

The total OPEB liability as of June 30, 2023 was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total OPEB liability to June 30, 2022. The following assumptions were applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.75%, average, including inflation
Discount rate	3.54%
Healthcare cost trend rates	4.00%

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2017 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actual experience study for the period July 1, 2021 to June 30, 2022.

**Changes in the Total OPEB Liability**

	<u>Total OPEB Liability</u>
Balance, June 30, 2021	\$ 8,509,530
Service cost	562,346
Interest	186,502
Differences between expected and actual experience	30,060
Changes of assumptions or other inputs	(1,099,427)
Benefit payments	<u>(342,777)</u>
Net change in total OPEB liability	<u>(663,296)</u>
Balance, June 30, 2022	<u>\$ 7,846,234</u>

Changes in Benefit Terms - There were no changes in the benefit terms since the previous measurement.

Changes of Assumptions – The inflation rate remained at 2.50%. The discount rate changed from 2.16% to 3.54%.

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Total OPEB Liability</u>
1% decrease (2.54%)	\$ 8,648,163
Current discount rate (3.54%)	7,846,234
1% increase (4.54%)	7,291,900

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rate:

<u>Healthcare Cost Trend Rate</u>	<u>Total OPEB Liability</u>
1% decrease (3%)	\$ 7,211,058
Current healthcare cost trend rate (4%)	7,846,234
1% increase (5%)	8,562,267



### OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 266,725 *	\$ -
Differences between expected and actual experience	26,564	2,930,818
Changes of assumptions	839,803	1,258,751
	<u>1,133,092</u>	<u>4,189,569</u>
Total	<u>\$ 1,133,092</u>	<u>\$ 4,189,569</u>

\* Includes implicit subsidy payments of \$56,792.

The deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the subsequent fiscal year.

The deferred outflows of resources and deferred inflows of resources related to differences between expected and actual experience and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period and will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2024	\$ 154,787	\$ (755,222)
2025	154,787	(755,222)
2026	154,787	(728,334)
2027	154,787	(716,811)
2028	148,018	(598,490)
Thereafter	99,201	(635,490)
	<u>866,367</u>	<u>(4,189,569)</u>
Total	<u>\$ 866,367</u>	<u>\$ (4,189,569)</u>

### Medicare Premium Payment (MPP) Program

#### Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

### **Benefits Provided**

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

### **Net OPEB Liability and OPEB Expense**

At June 30, 2023, the District reported a liability of \$157,246 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0477% and 0.0490%, resulting in a net decrease in the proportionate share of 0.0013%.

For the year ended June 30, 2023, the District recognized OPEB expense of \$(38,367).

### Actuarial Methods and Assumptions

The June 30, 2022 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total OPEB liability to June 30, 2022, using the assumptions listed in the following table:

Measurement Date	June 30, 2022	June 30, 2021
Valuation Date	June 30, 2021	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.54%	2.16%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

For the valuation as of June 30, 2021, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 209 or an average of 0.14% of the potentially eligible population (145,282).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2022, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

### Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2022, is 3.54%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.54%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 1.38% from 2.16% as of June 30, 2021.

### Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net OPEB Liability</u>
1% decrease (2.54%)	\$ 171,429
Current discount rate (3.54%)	157,246
1% increase (4.54%)	144,966

### Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the current Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

<u>Medicare Costs Trend Rates</u>	<u>Net OPEB Liability</u>
1% decrease (3.50% Part A and 4.40% Part B)	\$ 144,279
Current Medicare costs trend rates (4.50% Part A and 5.40% Part B)	157,246
1% increase (5.50% Part A and 6.40% Part B)	171,945

**Note 13 - Fund Balances**

Fund balances are composed of the following elements:

	General Fund	Adult Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total
<b>Nonspendable</b>						
Revolving cash	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Stores inventories	-	-	-	-	13,994	13,994
Prepaid expenditures	5,115	-	750	-	-	5,865
<b>Total nonspendable</b>	<b>10,115</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>13,994</b>	<b>24,859</b>
<b>Restricted</b>						
Legally restricted programs	3,459,863	699,670	-	-	27,669	4,187,202
Student activities	-	-	-	-	580,218	580,218
Food service	-	-	-	-	823,645	823,645
Capital projects	-	-	3,440,644	-	-	3,440,644
Debt services	-	-	-	4,933,095	-	4,933,095
<b>Total restricted</b>	<b>3,459,863</b>	<b>699,670</b>	<b>3,440,644</b>	<b>4,933,095</b>	<b>1,431,532</b>	<b>13,964,804</b>
<b>Assigned</b>						
Deferred maintenance	276,846	-	-	-	387,442	664,288
CalSTRS/CalPERS reserve	180,770	-	-	-	-	180,770
Lottery unrestricted/PG&E	7,621	-	-	-	-	7,621
Postemployment benefits	6,263	-	-	-	-	6,263
Adult education	-	1,974,952	-	-	-	1,974,952
Preschool donations	-	-	-	-	109,710	109,710
Capital outlay projects	-	-	-	-	782,281	782,281
<b>Total assigned</b>	<b>471,500</b>	<b>1,974,952</b>	<b>-</b>	<b>-</b>	<b>1,279,433</b>	<b>3,725,885</b>
<b>Unassigned</b>						
Reserve for economic uncertainties	1,330,770	-	-	-	-	1,330,770
Remaining unassigned	3,953,084	-	-	-	-	3,953,084
<b>Total unassigned</b>	<b>5,283,854</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,283,854</b>
<b>Total</b>	<b>\$ 9,225,332</b>	<b>\$ 2,674,622</b>	<b>\$ 3,441,394</b>	<b>\$ 4,933,095</b>	<b>\$ 2,724,959</b>	<b>\$ 22,999,402</b>

## Note 14 - Risk Management

### Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the District contracted with NorCal ReLiEF for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

### Workers' Compensation

For fiscal year 2023, the District participated in the Monterey Educational Risk Management Authority (MERMA), an insurance purchasing pool. The intent of MERMA is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in MERMA. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in MERMA.

### Employee Medical Benefits

The District has contracted with the Monterey County Schools Insurance Group (MCSIG) to provide employee health benefits. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating Districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

## Note 15 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2023, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 22,101,316	\$ 6,832,404	\$ 4,191,450	\$ 2,032,905
CalPERS	18,283,009	6,501,573	475,213	2,744,687
Total	<u>\$ 40,384,325</u>	<u>\$ 13,333,977</u>	<u>\$ 4,666,663</u>	<u>\$ 4,777,592</u>

The details of each plan are as follows:

### **California State Teachers' Retirement System (CalSTRS)**

#### **Plan Description**

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

#### **Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.828%	10.828%

### Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the District's total contributions were \$3,812,819.

### Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share	
Proportionate share of net pension liability	\$ 22,101,316
State's proportionate share of the net pension liability	<u>11,068,252</u>
Total	<u>\$ 33,169,568</u>

The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0318% and 0.0326%, resulting in a net decrease in the proportionate share of 0.0008%.



For the year ended June 30, 2023, the District recognized pension expense of \$2,032,905. In addition, the District recognized pension expense and revenue of \$892,647 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 3,812,819	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	1,905,391	1,453,515
Differences between projected and actual earnings on pension plan investments	-	1,080,798
Differences between expected and actual experience in the measurement of the total pension liability	18,130	1,657,137
Changes of assumptions	<u>1,096,064</u>	<u>-</u>
Total	<u>\$ 6,832,404</u>	<u>\$ 4,191,450</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources and deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2024	\$ (793,926)
2025	(860,084)
2026	(1,292,021)
2027	<u>1,865,233</u>
Total	<u>\$ (1,080,798)</u>

The deferred outflows of resources and deferred inflows of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 966,784
2025	(91,455)
2026	(258,442)
2027	(306,539)
2028	(173,741)
Thereafter	(227,674)
Total	<u>\$ (91,067)</u>

#### Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the

process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	42%	4.8%
Real estate	15%	3.6%
Private equity	13%	6.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	(0.4%)

#### Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 37,536,231
Current discount rate (7.10%)	22,101,316
1% increase (8.10%)	9,285,695

## California Public Employees Retirement System (CalPERS)

### Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

### Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	25.370%	25.370%

## Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the total District contributions were \$2,290,755.

## Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$18,283,009. The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively was 0.0531% and 0.0505%, resulting in a net increase in the proportionate share of 0.0026%.

For the year ended June 30, 2023, the District recognized pension expense of \$2,744,687. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 2,290,755	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	616,989	20,308
Differences between projected and actual earnings on pension plan investments	2,158,727	-
Differences between expected and actual experience in the measurement of the total pension liability	82,629	454,905
Changes of assumptions	1,352,473	-
	<u>\$ 6,501,573</u>	<u>\$ 475,213</u>
Total	<u>\$ 6,501,573</u>	<u>\$ 475,213</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources and deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2024	\$ 360,008
2025	319,301
2026	163,103
2027	<u>1,316,315</u>
Total	<u>\$ 2,158,727</u>

The deferred outflows of resources and deferred inflows of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2024	\$ 583,865
2025	529,578
2026	459,657
2027	<u>3,778</u>
Total	<u>\$ 1,576,878</u>

### Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global Equity - cap-weighted	30%	4.45%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	(5%)	(0.59%)

### Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on the School Employer Pool investments was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (5.90%)	\$ 26,410,732
Current discount rate (6.90%)	18,283,009
1% increase (7.90%)	11,565,744

### Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to use Social Security.

### On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$1,775,592 (10.828% of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves.



## Note 16 - Commitments and Contingencies

### Sick Leave

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; the certificated, management, and classified employees do gain a vested right to accumulated sick leave. In addition, certificated, management, and confidential employees are paid an incentive amount for any sick leave balance at year-end and at termination of employment, subject to a contracted sick leave incentive program. Therefore, the value of accumulated sick leave incentive payments are recognized in the District's financial statements.

### Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2023.

### Litigation

The District is not currently a party to any legal proceedings.

### Construction Commitments

As of June 30, 2023, the District had the following commitments with respect to the unfinished capital projects:

<u>Capital Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Pacific Grove High School roofing and painting	\$ 867,000	August 2023
Robert H. Downs shingle replacement	194,000	August 2023
Total	<u>\$ 1,061,000</u>	

**Note 17 - Participation in Public Entity Risk Pools and Joint Powers Authorities**

The District is a member of the Monterey County Schools' Insurance Group (MCSIG), NorCal ReLiEF, the Monterey Educational Risk Management Authority (MERMA) public entity risk pools. The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The relationships between the District, the pools, and the JPA's are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

The District has appointed one member to the governing board of MCSIG.

During the year ended June 30, 2023, the District made payment of \$1,230,818 to MCSIG for medical, dental, vision, and life insurance.

The District has appointed one member to the governing board of NorCal ReLiEF.

During the year ended June 30, 2023, the District made payment of \$295,450 to NorCal ReLiEF for liability and property insurance.

The District has appointed one member to the governing board of MERMA.

During the year ended June 30, 2023, the District made payment of \$661,671 to MERMA for workers' compensation insurance.

**Note 18 - Subsequent Events****Tax and Revenue Anticipation Notes**

The District issued \$6,480,000 of Tax and Revenue Anticipation Notes dated August 30, 2023. The notes mature on June 28, 2024, and yield 5.00% interest. The notes were sold to supplement cash flow. Repayment requirements are that 100% of principal and interest be deposited with the Fiscal Agent by April 30, 2024.

**Election of 2020, Series B, General Obligation Bond Issuance**

On November 9, 2023, the District issued \$6,540,000 of general obligation bonds to be funded by the tax payers within the District. The bonds were issued to finance the cost of renovation, construction and improvement of school facilities. The interest rates on the bonds is 5.00 percent and mature from August 1, 2041 through August 1, 2043 and required mandatory sinking fund payments during the period. Interest payments are required on the outstanding bonds each February 1 and August 1 commencing February 1, 2024.



Required Supplementary Information  
June 30, 2023

**Pacific Grove Unified School District**

Pacific Grove Unified School District  
Budgetary Comparison Schedule – General Fund  
Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
<b>Revenues</b>				
Local Control Funding Formula	\$ 34,706,630	\$ 35,286,660	\$ 35,887,715	\$ 601,055
Federal sources	1,115,942	2,007,132	1,645,132	(362,000)
Other State sources	2,280,637	4,101,573	4,531,581	430,008
Other local sources	1,716,254	2,544,458	3,091,585	547,127
Total revenues <sup>1</sup>	<u>39,819,463</u>	<u>43,939,823</u>	<u>45,156,013</u>	<u>1,216,190</u>
<b>Expenditures</b>				
<b>Current</b>				
Certificated salaries	18,485,672	18,990,982	19,983,627	(992,645)
Classified salaries	7,798,713	8,324,513	8,244,455	80,058
Employee benefits	10,316,927	10,078,773	10,399,932	(321,159)
Books and supplies	995,266	2,345,059	1,366,512	978,547
Services and operating expenditures	2,755,302	5,908,574	3,814,420	2,094,154
Other outgo	-	129,289	(157,604)	286,893
Capital outlay	37,997	(37,505)	98,919	(136,424)
Debt service				
Debt service - interest and other	-	-	244,180	(244,180)
Total expenditures <sup>1</sup>	<u>40,389,877</u>	<u>45,739,685</u>	<u>43,994,441</u>	<u>1,745,244</u>
Excess of Revenues Over Expenditures	<u>(570,414)</u>	<u>(1,799,862)</u>	<u>1,161,572</u>	<u>2,961,434</u>
<b>Other Financing Uses</b>				
Sources from leases	-	-	56,054	56,054
Transfers out	(19,635)	(419,635)	(418,286)	1,349
Net financing sources (uses)	<u>(19,635)</u>	<u>(419,635)</u>	<u>(362,232)</u>	<u>57,403</u>
Net Change in Fund Balances	(590,049)	(2,219,497)	799,340	3,018,837
Fund Balance - Beginning	<u>8,425,992</u>	<u>8,425,992</u>	<u>8,425,992</u>	<u>-</u>
Fund Balance - Ending	<u><u>\$ 7,835,943</u></u>	<u><u>\$ 6,206,495</u></u>	<u><u>\$ 9,225,332</u></u>	<u><u>\$ 3,018,837</u></u>

<sup>1</sup> Due to the consolidation of Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, however are not included in the original and final General Fund budgets.

**Pacific Grove Unified School District**  
 Budgetary Comparison Schedule – Adult Education Fund  
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
<b>Revenues</b>				
Local Control Funding Formula	\$ 265,459	\$ 265,459	\$ 265,459	\$ -
Federal sources	59,915	55,295	39,607	(15,688)
Other State sources	1,669,948	1,693,945	1,694,721	776
Other local sources	441,250	613,931	751,821	137,890
Total revenues	<u>2,436,572</u>	<u>2,628,630</u>	<u>2,751,608</u>	<u>122,978</u>
<b>Expenditures</b>				
<b>Current</b>				
Certificated salaries	666,749	600,361	555,591	44,770
Classified salaries	1,055,592	1,000,389	982,354	18,035
Employee benefits	596,538	539,194	515,940	23,254
Books and supplies	242,331	1,817,214	126,479	1,690,735
Services and operating expenditures	112,594	259,404	135,196	124,208
Other outgo	82,760	70,000	64,705	5,295
Capital Outlay	-	204,179	50,811	153,368
Total expenditures	<u>2,756,564</u>	<u>4,490,741</u>	<u>2,431,076</u>	<u>2,059,665</u>
Net Change in Fund Balances	(319,992)	(1,862,111)	320,532	2,182,643
Fund Balance - Beginning	<u>2,354,090</u>	<u>2,354,090</u>	<u>2,354,090</u>	<u>2,354,090</u>
Fund Balance - Ending	<u>\$ 2,034,098</u>	<u>\$ 491,979</u>	<u>\$ 2,674,622</u>	<u>\$ 2,182,643</u>

Pacific Grove Unified School District  
 Schedule of Changes in the District's Total OPEB Liability and Related Ratios  
 Year Ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB Liability			
Service cost	\$ 562,346	\$ 832,192	\$ 654,488
Interest	186,502	209,898	271,615
Difference between expected and actual experience	30,060	(1,335,987)	(79,139)
Changes of assumptions	(1,099,427)	(259,070)	1,120,109
Benefit payments	(342,777)	(236,208)	(282,253)
Net change in total OPEB liability	(663,296)	(789,175)	1,684,820
Total OPEB Liability - Beginning	<u>8,509,530</u>	<u>9,298,705</u>	<u>7,613,885</u>
Total OPEB Liability - Ending	<u>\$ 7,846,234</u>	<u>\$ 8,509,530</u>	<u>\$ 9,298,705</u>
Covered Payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020

<sup>1</sup> The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Pacific Grove Unified School District  
 Schedule of Changes in the District's Total OPEB Liability and Related Ratios  
 Year Ended June 30, 2023

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 732,709	\$ 749,355	\$ 729,299
Interest	388,268	374,476	323,758
Difference between expected and actual experience	(3,431,279)	-	-
Changes of assumptions	196,109	(280,400)	-
Benefit payments	(356,353)	(477,910)	(459,529)
Net change in total OPEB liability	(2,470,546)	365,521	593,528
Total OPEB Liability - Beginning	<u>10,084,431</u>	<u>9,718,910</u>	<u>9,125,382</u>
Total OPEB Liability - Ending	<u>\$ 7,613,885</u>	<u>\$ 10,084,431</u>	<u>\$ 9,718,910</u>
Covered Payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017

<sup>1</sup> The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Pacific Grove Unified School District  
 Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program  
 Year Ended June 30, 2023

Year ended June 30,	2023	2022	2021	2020	2019	2018
Proportion of the net OPEB liability	0.0477%	0.0490%	0.0531%	0.0558%	0.0547%	0.0524%
Proportionate share of the net OPEB liability	\$ 157,246	\$ 195,613	\$ 225,036	\$ 207,788	\$ 209,268	\$ 220,432
Covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Plan fiduciary net position as a percentage of the total OPEB liability	(0.94%)	(0.80%)	(0.71%)	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

<sup>1</sup> As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

*Note* : In the future, as data becomes available, ten years of information will be presented.



Pacific Grove Unified School District  
Schedule of the District's Proportionate Share of the Net Pension Liability  
Year Ended June 30, 2023

	2023	2022	2021	2020	2019
<b>CalSTRS</b>					
Proportion of the net pension liability	0.0318%	0.0326%	0.0305%	0.0315%	0.0305%
Proportionate share of the net pension liability	\$ 22,101,316	\$ 14,847,537	\$ 29,533,108	\$ 28,487,151	\$ 27,994,732
State's proportionate share of the net pension liability	11,068,252	7,470,705	15,224,321	15,541,643	16,028,293
Total	<u>\$ 33,169,568</u>	<u>\$ 22,318,242</u>	<u>\$ 44,757,429</u>	<u>\$ 44,028,794</u>	<u>\$ 44,023,025</u>
Covered payroll	<u>\$ 18,412,914</u>	<u>\$ 18,014,774</u>	<u>\$ 17,165,082</u>	<u>\$ 17,164,484</u>	<u>\$ 16,273,839</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>120.03%</u>	<u>82.42%</u>	<u>172.05%</u>	<u>165.97%</u>	<u>172.02%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>81%</u>	<u>87%</u>	<u>72%</u>	<u>73%</u>	<u>71%</u>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
<b>CalPERS</b>					
Proportion of the net pension liability	0.0531%	0.0505%	0.0501%	0.0486%	0.0453%
Proportionate share of the net pension liability	<u>\$ 18,283,009</u>	<u>\$ 10,266,466</u>	<u>\$ 15,363,509</u>	<u>\$ 14,170,883</u>	<u>\$ 12,068,714</u>
Covered payroll	<u>\$ 8,162,536</u>	<u>\$ 7,256,034</u>	<u>\$ 7,221,155</u>	<u>\$ 6,737,438</u>	<u>\$ 5,973,196</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>223.99%</u>	<u>141.49%</u>	<u>212.76%</u>	<u>210.33%</u>	<u>202.05%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>70%</u>	<u>81%</u>	<u>70%</u>	<u>70%</u>	<u>71%</u>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

*Note:* In the future, as data becomes available, ten years of information will be presented.

Pacific Grove Unified School District  
Schedule of the District's Proportionate Share of the Net Pension Liability  
Year Ended June 30, 2023

	2018	2017	2016	2015
<b>CaSTRS</b>				
Proportion of the net pension liability	0.0289%	0.0277%	0.0296%	0.0301%
Proportionate share of the net pension liability	\$ 26,764,572	\$ 22,436,743	\$ 19,898,672	\$ 17,586,270
State's proportionate share of the net pension liability	15,833,695	12,772,837	10,524,204	10,619,349
Total	\$ 42,598,267	\$ 35,209,580	\$ 30,422,876	\$ 28,205,619
Covered payroll	\$ 15,413,665	\$ 14,180,214	\$ 13,253,423	\$ 13,630,242
Proportionate share of the net pension liability as a percentage of its covered payroll	173.64%	158.23%	150.14%	129.02%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%	74%	77%
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
<b>CaPERS</b>				
Proportion of the net pension liability	0.0436%	0.0439%	0.0434%	0.0440%
Proportionate share of the net pension liability	\$ 10,417,835	\$ 8,674,075	\$ 6,396,296	\$ 4,991,661
Covered payroll	\$ 5,574,618	\$ 5,296,801	\$ 4,768,252	\$ 4,431,236
Proportionate share of the net pension liability as a percentage of its covered payroll	186.88%	163.76%	134.14%	112.65%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%	79%	83%
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note: In the future, as data becomes available, ten years of information will be presented.

Pacific Grove Unified School District  
Schedule of the District's Contributions  
Year Ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>CalSTRS</b>					
Contractually required contribution	\$ 3,812,819	\$ 3,115,465	\$ 2,909,386	\$ 2,935,229	\$ 2,794,378
Less contributions in relation to the contractually required contribution	<u>3,812,819</u>	<u>3,115,465</u>	<u>2,909,386</u>	<u>2,935,229</u>	<u>2,794,378</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 19,962,403</u>	<u>\$ 18,412,914</u>	<u>\$ 18,014,774</u>	<u>\$ 17,165,082</u>	<u>\$ 17,164,484</u>
Contributions as a percentage of covered payroll	<u>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>	<u>16.28%</u>
<b>CalPERS</b>					
Contractually required contribution	\$ 2,290,755	\$ 1,870,037	\$ 1,501,999	\$ 1,424,084	\$ 1,216,916
Less contributions in relation to the contractually required contribution	<u>2,290,755</u>	<u>1,870,037</u>	<u>1,501,999</u>	<u>1,424,084</u>	<u>1,216,916</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 9,029,385</u>	<u>\$ 8,162,536</u>	<u>\$ 7,256,034</u>	<u>\$ 7,221,155</u>	<u>\$ 6,737,438</u>
Contributions as a percentage of covered payroll	<u>25.370%</u>	<u>22.910%</u>	<u>20.700%</u>	<u>19.721%</u>	<u>18.062%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

Pacific Grove Unified School District  
Schedule of the District's Contributions  
Year Ended June 30, 2023

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>CaSTRS</b>				
Contractually required contribution	\$ 2,348,315	\$ 1,939,039	\$ 1,521,537	\$ 1,176,904
Less contributions in relation to the contractually required contribution	<u>2,348,315</u>	<u>1,939,039</u>	<u>1,521,537</u>	<u>1,176,904</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 16,273,839</u>	<u>\$ 15,413,665</u>	<u>\$ 14,180,214</u>	<u>\$ 13,253,423</u>
Contributions as a percentage of covered payroll	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>
<b>CaIPERS</b>				
Contractually required contribution	\$ 927,697	\$ 774,203	\$ 627,512	\$ 561,271
Less contributions in relation to the contractually required contribution	<u>927,697</u>	<u>774,203</u>	<u>627,512</u>	<u>561,271</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 5,973,196</u>	<u>\$ 5,574,618</u>	<u>\$ 5,296,801</u>	<u>\$ 4,768,252</u>
Contributions as a percentage of covered payroll	<u>15.531%</u>	<u>13.888%</u>	<u>11.847%</u>	<u>11.771%</u>

*Note:* In the future, as data becomes available, ten years of information will be presented.

**Note 1 - Purpose of Schedules****Budgetary Comparison Schedule**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

**Schedule of Changes in the District's Total OPEB Liability and Related Ratios**

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The inflation rate remained at 2.50%. The discount rate changed from 2.16% to 3.54%.

**Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program**

This schedule presents information on the District's proportionate share of the net OPEB Liability - MPP Program and the plan's fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The plan rate of investment return assumption was changed from 2.16% to 3.54% since the previous valuation.

### **Schedule of the District's Proportionate Share of the Net Pension Liability**

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* - There were no changes in economic assumptions for the CalSTRS plan from the previous valuations. The CalPERS plan rate of investment return assumption was changed from 7.15% to 6.90% since the previous valuation.

### **Schedule of the District's Contributions**

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information  
June 30, 2023

## Pacific Grove Unified School District

Pacific Grove Unified School District  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed Through California Department of Education (CDE)			
Special Education Cluster			
Special Education Grants to States - Basic Local Assistance	84.027	13379	\$ 400,460
COVID- 19, Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	15638	83,607
COVID-19, Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School ISPs	84.027	10169	350
Subtotal FFAL 84.027			<u>484,417</u>
Special Education Grants to States - Preschool Grants Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	84.173	13430	6
	84.173A	13431	30
Subtotal FFAL 84.173			<u>36</u>
Total Special Education Cluster			<u>484,453</u>
COVID-19, Elementary and Secondary School Emergency Relief Fund II (ESSER II)	84.425D	15547	22,461
COVID-19, Expanded Learning Opportunities Grant ESSER II State Reserve	84.425D	15618	146,879
COVID-19 Expanded Learning Opportunities (ELO) Grant (GEER II)	84.425C	15619	44,081
COVID-19, Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425U	15621	89,351
COVID-19, Elementary and Secondary School Emergency Relief Fund III (ESSER III)	84.425U	15559	517,390
COVID-19, Elementary and Secondary School Emergency Relief III Fund: Learning Loss	84.425U	10155	110,024
Subtotal FFAL 84.425			<u>930,186</u>
Adult Education - Basic Grants to States, Basic	84.002	14508	19,672
Adult Education - Basic Grants to States, Secondary	84.002	13978	19,935
Subtotal FFAL 84.002			<u>39,607</u>
Title I Grants to Local Educational Agencies	84.010	14329	156,636
Supporting Effective Instruction State Grants - Teacher Quality	84.367	14341	35,071
Student Support and Academic Enrichment Program	84.424	15396	12,357
Career and Technical Education - Basic Grants to States	84.048	14894	26,429
Total U.S. Department of Education			<u>1,684,739</u>



Pacific Grove Unified School District  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Passed Through California Department of Education			
Child Nutrition Cluster			
National School Lunch Program	10.555	13391	243,047
National School Lunch Program - Commodity Supplemental Food	10.555	13391	<u>39,790</u>
Subtotal FFAL 10.555			<u>282,837</u>
School Breakfast Program - National School Breakfast	10.553	13525	61,477
School Breakfast Program - Especially Needy Breakfast	10.553	13526	<u>38,285</u>
Subtotal FFAL 10.553			<u>99,762</u>
Total Child Nutrition Cluster			<u>382,599</u>
Total U.S. Department of Agriculture			<u>382,599</u>
Total Federal Financial Assistance			<u><u>\$ 2,067,338</u></u>

**Pacific Grove Unified School District**  
Local Education Agency Organization Structure  
June 30, 2023

---

## Organization

The Pacific Grove Unified School District was organized in 1895 and consists of an area comprising approximately 12 square miles. The District operates two elementary schools, one middle school, one high school, one adult education center, one continuation high school, and three child care centers. There were no boundary changes during the year.

## Governing Board

Member	Office	Term Expires
Carolyn Swanson	President	2024
Jennifer McNary	Clerk	2026
Elliott Hazen	Member	2026
Laura Ottmar	Member	2026
Brian Swanson	Member	2024

## Administration

Joshua Jorn	Interim Superintendent
Joshua Jorn	Assistant Superintendent, Business
Claudia Arellano	Director, Human Resources
Buck Roggeman	Director, Curriculum/Special Projects
Yolanda Cork-Anthony	Director, Student Services
Matthew Binder	Director, Education Technology
Robert Silveira	Director, Nutrition

Pacific Grove Unified School District  
Schedule of Average Daily Attendance  
Year Ended June 30, 2023

---

	<u>Second Period Report</u>	<u>Annual Report</u>
Regular ADA		
Transitional kindergarten through third	414.82	420.55
Fourth through sixth	378.17	382.62
Seventh and eighth	245.02	241.24
Ninth through twelfth	<u>504.66</u>	<u>492.21</u>
Total ADA	<u><u>1,542.67</u></u>	<u><u>1,536.62</u></u>

Pacific Grove Unified School District  
Schedule of Instructional Time  
Year Ended June 30, 2023

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of Minutes Credited Form J-13A*	Total Minutes Offered	Traditional Calendar			Status
					Number of Actual Days	Number of Days Credited Form J-13A*	Total Days Offered	
Kindergarten	36,000	47,150	540	47,690	178	2	180	Complied
Grades 1 - 3	50,400							
Grade 1		54,470	660	55,130	178	2	180	Complied
Grade 2		54,470	660	55,130	178	2	180	Complied
Grade 3		54,470	660	55,130	178	2	180	Complied
Grades 4 - 8	54,000							
Grade 4		54,470	660	55,130	178	2	180	Complied
Grade 5		54,800	660	55,460	178	2	180	Complied
Grade 6		54,470	330	54,800	179	1	180	Complied
Grade 7		63,347	373	63,720	179	1	180	Complied
Grade 8		63,347	373	63,720	179	1	180	Complied
Grades 9 - 12	64,800							
Grade 9		64,770	370	65,140	179	1	180	Complied
Grade 10		64,770	370	65,140	179	1	180	Complied
Grade 11		64,770	370	65,140	179	1	180	Complied
Grade 12		64,770	370	65,140	179	1	180	Complied

\* The District received an approved J-13a for 6,396 minutes and 2 days for K-5 and 1 day for 6-12 grades.

Pacific Grove Unified School District  
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
Year Ended June 30, 2023

---

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2023.

Pacific Grove Unified School District  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2023

	(Budget) 2024 <sup>1</sup>	2023	2022 <sup>1</sup>	2021 <sup>1</sup>
General Fund <sup>3</sup>				
Revenues	\$ 44,630,393	\$ 45,155,903	\$ 41,773,405	\$ 39,047,735
Expenditures	46,094,311	43,938,387	40,110,586	36,992,624
Other uses and transfers out	419,635	418,286	83,193	627,719
Total Expenditures and Other Uses	46,513,946	44,356,673	40,193,779	37,620,343
Increase (Decrease) in Fund Balance	(1,883,553)	799,230	1,579,626	1,427,392
Ending Fund Balance	\$ 7,335,516	\$ 9,219,069	\$ 8,419,839	\$ 6,840,213
Available Reserves <sup>2</sup>	\$ 1,366,974	\$ 5,283,854	\$ 5,317,154	\$ 4,866,152
Available Reserves as a Percentage of Total Outgo	2.94%	11.91%	13.23%	12.93%
Long-Term Liabilities <sup>4</sup>	Not Available	\$ 91,880,501	\$ 81,404,364	\$ 103,029,979
Average Daily Attendance at P-2	1,543	1,543	1,558	1,910

The General Fund balance has increased by \$2,378,856 over the past two years. The fiscal year 2023-2024 budget projects a decrease of \$1,883,553 (20.4%). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in the past three years but anticipates incurring an operating deficit during the 2023-2024 fiscal year. Total long-term liabilities have decreased by \$11,149,478 over the past two years mostly due to the reduction in the net pension obligation and General Obligation Bonds.

Average daily attendance has decreased by 367 over the past two years due to the effects of COVID-19.

<sup>1</sup> Financial information for 2024, 2022, and 2021 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained within the General Fund.

<sup>3</sup> General Fund amounts do not include activity related to the consolidation of the Special Reserve Retiree Benefits Fund as required by GASB Statement No. 54.

<sup>4</sup> Long-term liabilities balance was restated as of June 30, 2021, due to the implementation of GASB Statement No. 87

Pacific Grove Unified School District  
Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2023

	Student Activities Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Special Reserve Fund for Capital Outlay Projects	Total Non-Major Governmental Funds
<b>Assets</b>						
Deposits and investments	\$ 580,218	\$ 76,270	\$ 796,190	\$ 408,203	\$ 774,100	\$ 2,634,981
Receivables	-	12,133	154,039	-	2,143	168,315
Due from other funds	-	52,294	-	200,000	208,678	460,972
Stores inventories	-	-	13,994	-	-	13,994
<b>Total assets</b>	<b>\$ 580,218</b>	<b>\$ 140,697</b>	<b>\$ 964,223</b>	<b>\$ 608,203</b>	<b>\$ 984,921</b>	<b>\$ 3,278,262</b>
<b>Liabilities</b>						
Accounts payable	\$ -	\$ 610	\$ 21,500	\$ 12,083	\$ 2,640	\$ 36,833
Due to other funds	-	-	28,584	208,678	200,000	437,262
Unearned revenue	-	2,708	76,500	-	-	79,208
<b>Total liabilities</b>	<b>-</b>	<b>3,318</b>	<b>126,584</b>	<b>220,761</b>	<b>202,640</b>	<b>553,303</b>
<b>Fund Balances</b>						
Nonspendable	-	-	13,994	-	-	13,994
Restricted	580,218	27,669	823,645	-	-	1,431,532
Assigned	-	109,710	-	387,442	782,281	1,279,433
<b>Total fund balances</b>	<b>580,218</b>	<b>137,379</b>	<b>837,639</b>	<b>387,442</b>	<b>782,281</b>	<b>2,724,959</b>
<b>Total liabilities and fund balances</b>	<b>\$ 580,218</b>	<b>\$ 140,697</b>	<b>\$ 964,223</b>	<b>\$ 608,203</b>	<b>\$ 984,921</b>	<b>\$ 3,278,262</b>

## Pacific Grove Unified School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds  
Year Ended June 30, 2023

	Student Activities Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Special Reserve Fund for Capital Outlay Projects	Total Non-Major Governmental Funds
<b>Revenues</b>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ 93,372	\$ -	\$ 93,372
Federal sources	-	16,444	440,786	-	-	457,230
Other State sources	-	150,500	932,168	-	-	1,082,668
Other local sources	360,909	349,911	16,256	(3,932)	271,791	994,935
<b>Total revenues</b>	<b>360,909</b>	<b>516,855</b>	<b>1,389,210</b>	<b>89,440</b>	<b>271,791</b>	<b>2,628,205</b>
<b>Expenditures</b>						
<b>Current</b>						
Instruction	-	174,582	-	-	-	174,582
Pupil services						
Food services	-	-	1,057,668	-	-	1,057,668
Administration						
All other administration	-	4,037	28,584	-	-	32,621
Plant services	-	-	-	75,871	41,304	117,175
Ancillary services	372,013	-	-	-	-	372,013
Community services	-	243,473	-	-	-	243,473
Facility acquisition and construction	-	-	-	-	16,985	16,985
Debt service						
Principal	-	-	-	-	114,344	114,344
Interest and other	-	-	-	-	2,692	2,692
<b>Total expenditures</b>	<b>372,013</b>	<b>422,092</b>	<b>1,086,252</b>	<b>75,871</b>	<b>175,325</b>	<b>2,131,553</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(11,104)</b>	<b>94,763</b>	<b>302,958</b>	<b>13,569</b>	<b>96,466</b>	<b>496,652</b>
<b>Other Financing Sources</b>						
Transfers in	-	18,286	-	200,000	200,000	418,286
<b>Net Change in Fund Balances</b>	<b>(11,104)</b>	<b>113,049</b>	<b>302,958</b>	<b>213,569</b>	<b>296,466</b>	<b>914,938</b>
Fund Balance - Beginning	591,322	24,330	534,681	173,873	485,815	1,810,021
Fund Balance - Ending	\$ 580,218	\$ 137,379	\$ 837,639	\$ 387,442	\$ 782,281	\$ 2,724,959



## Note 1 - Purpose of Schedules

### Schedule of Expenditures of Federal Awards (SEFA)

#### Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Pacific Grove Unified School District (the District) under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Pacific Grove Unified School District, it is not intended to and does not present the net position, changes in net position or fund balances of Pacific Grove Unified School District.

#### Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

#### Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

#### Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2023, the District had food commodities totaling \$39,790 in inventory.

#### SEFA Reconciliation

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The total federal expenditures reported on the schedule differs from the total federal revenue recognized within the financial statements due to the unspent portions of the COVID-19, Child Development: ARP California State Preschool Program One-time Stipend and Supply Chain Assistance (SCA) Funds.

Description	Federal Financial Assistance <u>Listing Number</u>	<u>Amount</u>
Total Federal Revenues reported on the financial statements		\$ 2,141,969
COVID-19, Child Development: ARP California State Preschool Program One-time Stipend	93.575	(16,444)
Supply Chain Assistance (SCA) Funds	10.555	<u>(58,187)</u>
Total Federal Financial Assistance		<u>\$ 2,067,338</u>

**Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

**Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time**

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has met its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46207.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

**Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

**Non-Major Governmental Funds - Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

These schedules are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports  
June 30, 2023

**Pacific Grove Unified School District**

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Governing Board  
Pacific Grove Unified School District  
Pacific Grove, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pacific Grove Unified School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 21, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District in a separate letter dated February 21, 2024.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California  
February 21, 2024

**Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Governing Board  
Pacific Grove Unified School District  
Pacific Grove, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Pacific Grove Unified School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

*compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Fresno, California  
February 21, 2024



## Independent Auditor's Report on State Compliance

To the Governing Board  
Pacific Grove Unified School District  
Pacific Grove, California

### Report on Compliance

#### Qualified and Unmodified Opinions on State Compliance

We have audited Pacific Grove Unified School District's (the District) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the District's state program requirements identified below for the year ended June 30, 2023.

#### ***Qualified Opinion on Attendance***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

#### ***Unmodified Opinion on Each of the Other Programs***

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023, except as described in the accompanying Schedule of Findings and Questioned Costs.

#### ***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

#### *Matters Giving Rise to Qualified Opinion on Attendance*

As described in the accompanying Schedule of Findings and Questioned Costs, the District did not comply with requirements regarding Attendance, Finding 2023-001.

Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.

- Obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal controls over compliance. Accordingly, we express no such opinion; and.
- Select and test transactions and records to determine the District’s compliance with the state laws and regulations applicable to the following items:

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see below)
Continuation Education	No (see below)
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No (see below)
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No (see below)
Middle or Early College High Schools	No (see below)
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No (see below)
Comprehensive School Safety Plan	Yes
District of Choice	No (see below)
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	No (see below)
<b>School Districts, County Offices of Education, and Charter Schools</b>	
California Clean Energy Jobs Act	No (see below)
After/Before School Education and Safety Program	No (see below)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No (see below)
Immunizations	No (see below)
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Transitional Kindergarten	Yes

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Charter Schools	
Attendance	No (see below)
Mode of Instruction	No (see below)
Nonclassroom-Based Instruction/Independent Study	No (see below)
Determination of Funding for Nonclassroom-Based Instruction	No (see below)
Annual Instructional Minutes - Classroom Based	No (see below)
Charter School Facility Grant Program	No (see below)

We did not perform procedures for Independent Study because the independent study ADA was under the level that requires testing.

We did not perform Continuation Education procedures because the continuation ADA was under the level that requires testing.

The District did not have any employees retire under the CalSTRS Early Retirement Incentive program; therefore, testing was not required.

We did not perform Juvenile Court Schools procedures because the program is not offered by the District.

We did not perform Middle or Early College High Schools procedures because the program is not offered by the District.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

The District did not elect to operate as a school district of choice; therefore, we did not perform procedures related to District of Choice.

The District did not submit the Independent Study Certification for ADA Loss Mitigation; therefore, we did not perform procedures related to the Independent Study Certification for ADA Loss Mitigation.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

We did not perform procedures for the After/Before School Education and Safety Program because the District did not offer the program.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

The District was not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

Additionally, the District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California  
February 21, 2024



Schedule of Findings and Questioned Costs  
June 30, 2023

**Pacific Grove Unified School District**

## Pacific Grove Unified School District

Summary of Auditor's Results

Year Ended June 30, 2023

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

**Identification of major programs**

Name of Federal Program or Cluster	Federal Financial Assistance Listing Number
COVID-19, Elementary and Secondary School Emergency Relief Fund II (ESSER II)	84.425D
COVID-19, Expanded Learning Opportunities Grant ESSER II State Reserve	84.425D
COVID-19 Expanded Learning Opportunities (ELO) Grant (GEER II)	84.425C
COVID-19, Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425U
COVID-19, Elementary and Secondary School Emergency Relief Fund III (ESSER III)	84.425U
COVID-19, Elementary and Secondary School Emergency Relief III Fund: Learning Loss	84.425U
Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as low-risk auditee?	Yes



## Pacific Grove Unified School District

Summary of Auditor's Results

Year Ended June 30, 2023

**State Compliance**

Internal control over state compliance programs

Material weaknesses identified

No

Significant deficiencies identified not considered  
to be material weaknesses

Yes

Type of auditor's report issued on compliance for programs

Unmodified

Unmodified for all programs except for the following  
program which was qualified

Name of Program

Attendance

Pacific Grove Unified School District

Financial Statement Findings

Year Ended June 30, 2023

---

None reported.

Pacific Grove Unified School District  
Federal Awards Findings and Questioned Costs  
Year Ended June 30, 2023

---

None reported.

Pacific Grove Unified School District  
State Compliance Findings and Questioned Costs  
Year Ended June 30, 2023

---

The following finding represents a significant deficiency and an instance of noncompliance including questioned costs that is required to be reported by the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. The finding has been coded as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance

**2023-001      1000 - Attendance Accounting and Reporting**

**Criteria**

According to the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations* and published by the Education Audit Appeals Panel, attendance reports must be amended for any change in Average Daily Attendance (ADA). [*Education Code Sections 41341 (a)(1) and 14503 (a)*]

**Condition**

During our audit of attendance for Pacific Grove Middle School, we discovered there were pupils who were marked absent for the day that were being recorded as present for ADA calculation purposes.

**Effect**

The district will need to revise the P-2 and Annual reports of Attendance by the ADA amounts noted in the table below. There is no fiscal impact due to the Basic Aid status of the District for LCFF purposes. However, had the district not been basic aid, the estimated fiscal impact is approximately \$(159,370) for the revised P2. The estimate was calculated using the P-2 ADA adjustments below multiplied by the respective LCFF rate per ADA provided on the CDE 2022-2023 P-2 LCFF exhibit.

For the annual reporting period ADA differences, no estimated impact was calculated as there were no programs funded on annual ADA at the District affected by this condition.

	District's Final Report		As Adjusted Per Audit		Second Period Report Difference	Annual Report Difference
	Second Period Report	Annual Report	Second Period Report	Annual Report		
Regular ADA						
Transitional kindergarten through third	414.82	420.55	414.82	420.55	-	-
Fourth through sixth	378.17	382.62	373.08	377.47	(5.09)	(5.15)
Seventh and eighth	245.02	241.24	234.00	230.67	(11.02)	(10.57)
Ninth through twelfth	504.66	492.21	504.66	492.21	-	-
Total regular ADA	1,542.67	1,536.62	1,526.56	1,520.90	(16.11)	(15.72)

**Cause**

The software used to track attendance was recording pupils as being present even though the pupil was marked absent in the software.

**Repeat Finding**

No

**Recommendation**

The district should review the attendance software and ensure that it is accurately reporting all absences, even on days where students may not be enrolled in specific periods on that particular day. The district should consider implementing an “all day code” in the system, if possible, that will automatically mark the pupil as absent for ADA tracking purposes. Further, the district should ensure compliance with *Education Code* section 44809 that requires the CDE to review and approve the forms and procedures used for attendance accounting by the district.

**Corrective Action Plan and Views of Responsible Officials**

Both the Second Period and Annual attendance report will be revised. The District will review the attendance software and implement necessary changes to accurately track, calculate, and report ADA amounts.

February 21, 2024

Governing Board and  
Citizens' Oversight Committee  
Pacific Grove Unified School District  
Pacific Grove, California

We have audited the financial statements of Pacific Grove Unified School District's (the District) Building Fund (Measure A and D) as of and for the year ended June 30, 2023 and have issued our report thereon dated February 21, 2024. We have also performed the performance audit of the District's Building Fund (Measure A and D). Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit of the District's Building Fund (Measure A and D) under Generally Accepted Auditing Standards and *Government Auditing Standards* and the Performance Audit under *Government Auditing Standards*.**

As communicated in our letter dated December 1, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with *Government Auditing Standards*. Our audit of the financial statements and performance audit does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated February 21, 2024.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's Building Fund (Measure A and D) financial statements relate to:

The Summary of significant accounting policies in Note 1.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. The following Emphasis of Matter paragraph was added to the Auditor's Report:

As discussed in Note 1, the financial statements of the General Obligation Bond Fund specific to Measure A and D are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated February 21, 2024.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.



Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California



Financial and Performance Audits  
Building Fund (Measures A and D)  
June 30, 2023

# Pacific Grove Unified School District

Pacific Grove Unified School District  
Building Fund (Measures A and D)

Table of Contents

June 30, 2023

**FINANCIAL AUDIT**

Independent Auditor’s Report .....	1
Financial Statements	
Balance Sheet .....	4
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	5
Notes to Financial Statements .....	6
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	11
Schedule of Findings and Questioned Costs	
Financial Statement Findings .....	13
Summary of Schedule of Prior Audit Findings .....	14

**PERFORMANCE AUDIT**

Independent Auditor’s Report on Performance .....	16
Purpose .....	17
Authority .....	17
Objectives of the Audit .....	18
Scope of the Audit.....	18
Methodology.....	18
Audit Results .....	19
Findings, Recommendations, and Views of Responsible Officials .....	20



Financial Audit  
Building Fund (Measures A and D)  
June 30, 2023

**Pacific Grove Unified School District**

## Independent Auditor's Report

Governing Board and  
Citizens Oversight Committee  
Pacific Grove Unified School District  
Pacific Grove, California

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the financial statements of the Building Fund (Measures A and D) of the Pacific Grove Unified School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measures A and D) of the Pacific Grove Unified School District, as of June 30, 2023, and the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Emphasis of Matter***

As discussed in Note 1, the financial statements present only Building Fund (Measures A and D), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2024, on our consideration of the Building Fund (Measures A and D) of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Building Fund (Measures A and D) of

the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Building Fund (Measures A and D) of the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Fresno, California  
February 21, 2024

Pacific Grove Unified School District  
Building Fund (Measures A and D)

Balance Sheet  
June 30, 2023

	<u>Measure A</u>	<u>Measure D</u>	<u>Total</u>
<b>Assets</b>			
Deposits and investments	\$ 2,654,089	\$ 1,580,939	\$ 4,235,028
Accounts receivable	51,048	-	51,048
Prepaid expenses	750	-	750
	<u>750</u>	<u>-</u>	<u>750</u>
Total assets	<u>\$ 2,705,887</u>	<u>\$ 1,580,939</u>	<u>\$ 4,286,826</u>
<b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts payable	<u>\$ 37,328</u>	<u>\$ 808,104</u>	<u>\$ 845,432</u>
<b>Fund Balance</b>			
Nonspendable	750	-	750
Restricted	2,667,809	772,835	3,440,644
	<u>2,667,809</u>	<u>772,835</u>	<u>3,440,644</u>
Total fund balance	<u>2,668,559</u>	<u>772,835</u>	<u>3,441,394</u>
Total liabilities and fund balance	<u>\$ 2,705,887</u>	<u>\$ 1,580,939</u>	<u>\$ 4,286,826</u>



Pacific Grove Unified School District  
 Building Fund (Measures A and D)  
 Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Year Ended June 30, 2023

	<u>Measure A</u>	<u>Measure D</u>	<u>Total</u>
<b>Revenues</b>			
Local sources			
Interest	\$ 70,051	\$ 2,889	\$ 72,940
Net Increase (Decrease) in Fair Market Value of Investment	18,510	59,940	78,450
Other local sources	<u>101,048</u>	<u>-</u>	<u>101,048</u>
Total revenues	<u>189,609</u>	<u>62,829</u>	<u>252,438</u>
<b>Expenditures</b>			
Current			
Salaries and benefits	-	80,422	80,422
Books and supplies	262,105	226,839	488,944
Services and other operating expenditures	309,269	236,077	545,346
Capital outlay	<u>-</u>	<u>2,208,062</u>	<u>2,208,062</u>
Total expenditures	<u>571,374</u>	<u>2,751,400</u>	<u>3,322,774</u>
Net Change in Fund Balance	(381,765)	(2,688,571)	(3,070,336)
Fund Balance - Beginning	<u>3,050,324</u>	<u>3,461,406</u>	<u>6,511,730</u>
Fund Balance - Ending	<u>\$ 2,668,559</u>	<u>\$ 772,835</u>	<u>\$ 3,441,394</u>

Pacific Grove Unified School District  
Building Fund (Measures A and D)  
Notes to Financial Statements  
June 30, 2023

---

**Note 1 - Summary of Significant Accounting Policies**

The accounting policies of the Pacific Grove Unified School District's (the District) Building Fund (Measures A and D) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

**Financial Reporting Entity**

The financial statements include only the Building Fund of the District used to account for Measures A and D projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measures A and D. These financial statements are not intended to present fairly the financial position and results of operations of the District in compliance with accounting principles generally accepted in the United States of America.

**Fund Accounting**

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Basis of Accounting**

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

**Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Pacific Grove Unified School District  
Building Fund (Measures A and D)  
Notes to Financial Statements  
June 30, 2023

---

### **Encumbrances**

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid, and all outstanding encumbrances lapse at June 30.

### **Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county pools are determined by the program sponsor.

### **Prepaid Expenditures (Expenses)**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### **Fund Balance - Building Fund (Measures A and D)**

As of June 30, 2023, the fund balance is classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

### **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Pacific Grove Unified School District  
Building Fund (Measures A and D)  
Notes to Financial Statements  
June 30, 2023

---

### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

### **Note 2 - Investments**

#### **Policies and Practices**

The District is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

#### **Investment in County Treasury**

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Pacific Grove Unified School District  
 Building Fund (Measures A and D)  
 Notes to Financial Statements  
 June 30, 2023

---

### General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Monterey County Treasury Investment Pool. The District maintains a Building Fund (Measures A and D) investment of \$4,235,028 with the Monterey County Treasury Investment Pool, with a weighted average maturity of 377 days.

### Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the County Pool is not required to be rated, nor has it been rated as of June 30, 2023.

Pacific Grove Unified School District  
 Building Fund (Measures A and D)  
 Notes to Financial Statements  
 June 30, 2023

---

**Note 3 - Receivables**

Receivables at June 30, 2023, consisted of the following:

Local sources		\$ 51,048
		<u>51,048</u>

**Note 4 - Accounts Payable**

Accounts payable at June 30, 2023, consisted of the following:

Vendor payables		\$ 845,432
		<u>845,432</u>

**Note 5 - Fund Balances**

Fund balances are composed of the following elements:

Nonspendable		\$ 750
Restricted		<u>3,440,644</u>
Capital projects		<u>\$ 3,441,394</u>

**Note 6 - Commitments and Contingencies****Construction Commitments**

As of June 30, 2023, the District had the following commitments with respect to the unfinished capital projects:

Measures A and D Projects	Remaining Construction Commitment	Expected Date of Completion
Pacific Grove High School roofing and painting	\$ 867,000	August 2023
Robert H. Downs shingle replacement	<u>194,000</u>	August 2023
Total	<u>\$ 1,061,000</u>	

**Litigation**

The District is not currently a party to any legal proceedings related to the Building Fund (Measures A and D) as of June 30, 2023.



Independent Auditor's Report  
June 30, 2023

**Pacific Grove Unified School District**

**Independent Auditor’s Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements Performed  
in Accordance with *Government Auditing Standards***

Governing Board and  
Citizens Oversight Committee  
Pacific Grove Unified School District  
Pacific Grove, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the Building Fund (Measures A and D) of the Pacific Grove Unified School District (the District) as of and for the year ended June 30, 2023, and the related notes of the financial statements, and have issued our report thereon dated February 21, 2024.

**Emphasis of Matter**

As discussed in Note 1, the financial statements present only Building Fund (Measures A and D), and do not purport to, and do not, present fairly the financial position of the District, as of June 30, 2023, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s Building Fund (Measures A and D) financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Building Fund (Measures A and D) of the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the typed name and date.

Fresno, California  
February 21, 2024

Pacific Grove Unified School District  
Building Fund (Measures A and D)  
Financial Statement Findings  
June 30, 2023

---

None reported.

Pacific Grove Unified School District  
Building Fund (Measures A and D)  
Summary of Schedule of Prior Audit Findings  
June 30, 2023

---

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

**2022-001      30000 – Bidding Procedures (Material Weakness)**

**Criteria or Specific Requirements**

In accordance with Public Contract Code (PCC) Section 20111, the District is required to competitively bid and award any contracts involving an expenditure of more than \$99,100 (adjusted for inflation) to the lowest responsible bidder. Contracts subject to competitive bidding include:

1. Purchase of equipment, materials, or supplies to be furnished, sold, or leased to the School District.
2. Services that are not construction services and professional services or advice.
3. Repairs including maintenance projects, as defined in PCC Section 20115.
4. Public works projects, as defined in PCC Section 22002(c).

Public projects as defined in PCC Section 22002(c), such as construction or reconstruction of publicly owned facilities, have a lower bid threshold of \$15,000 that is not adjusted for inflation.

CUPCCAA Exception - Exception to this general rule for school districts and other local agencies that elect to be subject to the California Uniform Public Construction Cost Accounting Act ("CUPCCAA"). (PCC §§22000 22045.) CUPCCAA still requires formal bidding procedures on public projects more than \$200,000.

**Condition**

The District was unable to substantiate bidding requirements were met for a roofing project contract that totaled \$518,802.

**Questioned Costs**

There were no questioned costs associated with the condition identified.

**Context**

The condition was identified through the course of our review and assessment of the District's bidding procedures and through inquiry with District personnel.

**Effect**

The District could not locate documentation to substantiate compliance with regulations governing contracts awarded by Districts.

Pacific Grove Unified School District  
Building Fund (Measures A and D)  
Summary of Schedule of Prior Audit Findings  
June 30, 2023

---

**Cause**

The District has experienced numerous staff turnover in several key positions. The original staff responsible for bidding of the contract were not employed at the District at the time of the audit. As a result, the necessary bidding documents could not be located by the staff present at the time of the audit.

**Repeat Finding**

No.

**Recommendation**

The District should implement procedures to ensure that bidding documents are filed in a place that is clearly identified so in the event of possible turnover, the documents could still be located by staff.

**Implemented**

Yes



Performance Audit  
Building Fund (Measures A and D)  
June 30, 2023

**Pacific Grove Unified School District**

## Independent Auditor's Report on Performance

Governing Board and  
Citizens Oversight Committee  
Pacific Grove Unified School District  
Pacific Grove, California

We were engaged to conduct a performance audit of the Building Fund (Measures A and D) of the Pacific Grove Unified School District (the District) for the year June 30, 2023.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### Audit Authority/Purpose

The general obligation bonds associated with Measure A and D were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Supervisors of the County (the Resolution), pursuant to a request of the District made by a resolution adopted by the Board of Trustees of the District.

### Measure A

The District received authorization from an election held for Measure A on November 4, 2014, to issue bonds of the District in an aggregate principal amount not to exceed \$18,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District (the 2014 Authorization).

### Measure D

The District received authorization from an election held for Measure D on March 3, 2020, to issue bonds of the District in an aggregate principal amount not to exceed \$30,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District (the 2020 Authorization).

## Purpose

### Measure A

To increase student access to computers; maintain and upgrade educational software; keep pace with 21st century technological innovations; and significantly reduce borrowing costs, shall Pacific Grove Unified School District issue \$18 million of short-term bonds with the interest rates at or below the legal limit, independent citizen oversight, and no money for administrator/teacher salaries, so long as all funds are spent locally and cannot be taken by the State.

### Measure D

To replace outdated plumbing/electrical systems, upgrade fire alarms and emergency communication systems; repair/replace roofs and modernize classrooms at schools throughout the district, shall the Pacific Grove Unified School District measure authorizing \$30 million of bonds be adopted with legal rates, yearly levies of less than 3 cents per \$100 of assessed valuation through approximately 2039 (generating an average of \$2.1 million dollars per year), annual audits, independent oversight and no estimated increase in current tax rates.

## Authority

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by the District, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The District must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the District to appoint a citizen's oversight committee.
4. Requires the District to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the District to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

## Objectives of the Audit

Our audit was limited to the objectives listed below which includes determining the compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District compliance with those requirements.

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measures A and D.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measures A and D and not for District general administration or operations.

## Scope of the Audit

The scope of our performance audit covered the period of July 1, 2022 to June 30, 2023. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2023, were not reviewed or included within the scope of our audit or in this report.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

## Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2023, for the Building Fund (Measures A and D). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measures A and D as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.



2. We selected a sample of expenditures using the following criteria:
  - a) We considered all expenditures recorded in all object codes.
  - b) We considered all expenditures recorded in all projects that were funded from July 1, 2022 through June 30, 2023 from Measures A and D bond proceeds.
  - c) Additionally, if payroll costs were noted, obtained backup for the source of the expenditures regardless of the amount to determine if they related to administrative duties not related to project management.
  
3. Our sample included transactions totaling \$1,744,892. This represents 53% of the total expenditures of \$3,322,774.
  
4. We reviewed the actual invoices and other supporting documentation to determine that:
  - a) Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
  - b) Expenditures were supported by proper bid documentation, as applicable.
  - c) Expenditures were expended in accordance with voter-approved ballot language.
  - d) Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
  
5. We determined that the District has met the compliance requirement of Measures A and D if the following conditions were met:
  - a) Supporting documents for expenditures were aligned with the voter-approved ballot language.
  - b) Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the District.

The results of our tests indicated that the District expended Building Fund (Measures A and D) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

#### **Audit Results**

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures held in the Building Fund (Measures A and D) and that such expenditures were made for authorized Bond projects. Further, it was noted funds held in the Building Fund (Measures A and D) and expended by the District were used for salaries only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

This report is intended solely for the information and use of the District, Governing Board, and is not intended to be and should not be used by anyone other than these specified parties.



Fresno, California  
February 21, 2024

Pacific Grove Unified School District  
Building Fund (Measures A and D)  
Findings, Recommendations, and Views of Responsible Officials  
June 30, 2023

---

None reported.

Pacific Grove Unified School District  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

---

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

### Financial Statement Findings

#### 2022-001      30000 – Internal Control

##### Criteria or Specific Requirements

Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all entries used in the preparation of the District's financial statements. The District should ensure that all applicable accounting principles are adhered to when preparing the financial statements.

##### Condition

During our engagement, we identified a material misstatement of the fair market value measurement of the District Cash in County for the Bond, Interest, and Redemption Fund.

##### Questioned Costs

There were no questioned costs associated with the condition identified.

##### Context

The condition was identified as a result of our audit of the fair market value measurement for the Bond, Interest, and Redemption Fund. Districts are required to report investments (including cash in county) at the fair market value as of June 30, 2022.

##### Effect

The condition resulted in the incorrect reporting of the fair market value of the cash in county balance as of June 30, 2022. Specifically, the Bond, Interest, and Redemption Fund had a reduction of the Net Increase (Decrease) in the Fair Value of Investments revenue account of \$151,741.

##### Governmental Activities

The Governmental Activities had a reduction of the Net Increase (Decrease) in the Fair Value of Investments revenue account of \$151,741.

Pacific Grove Unified School District  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

---

**Cause**

A few factors contributed to the oversight. The fair market value adjustments are only performed once per year and can either increase the revenue or decrease the revenue account. The Bond, Interest, and Redemption fund is generally monitored and controlled by the County Office of Education. Additionally, the business office has experienced significant turnover during the fiscal year and has increased responsibilities and issues requiring attention regarding COVID-19 grants.

**Repeat Finding**

No

**Recommendation**

A thorough review of the District's financial statements, including all adjusting entries, reclassifying entries, and conversion entries should take place before the financial statements are finalized by the District's business department.

The District should create, or expand upon, a closing task list to include common areas and accounts that need review prior to finalizing the closing of the books such as fair market value adjustments.

**Current Status**

Implemented.

**State Compliance Findings****Pacific Grove High School****2022-002      10000 - Attendance Accounting****Criteria or Specific Requirements**

In accordance with California Education Code section 44809 and California Code of Regulations, Title 5, Section 401, the California Department of Education is required to approve the forms and procedures that constitute the Local Educational Agency's attendance accounting system. For online attendance accounting systems, approval is given to systems that provide for the site to print and review a missing daily attendance report of teachers who have not logged on to submit their attendance for the day.

**Condition**

During our audit of the attendance system for Pacific Grove High School, we discovered the site was not printing and reviewing the missing daily attendance reports.

**Questioned Costs**

There are no question costs associated with the finding.

**Effect**

There is potential for errors in the attendance system to go unnoticed since the site is not printing and reviewing to verify that all teachers have logged on to take attendance. However, there is no questioned cost associated with this finding due to the mitigating control of absence verification procedures performed by the attendance clerk.

**Cause**

The deficiency was caused by the site not having a process to print, review, and store the missing daily attendance reports.

**Repeat Finding**

No

**Recommendation**

In order to maintain good internal control over the online attendance process and to ensure the accuracy of attendance data, the missing daily attendance report should be printed daily to verify all teachers have taken attendance.

**Current Status**

Implemented.

**2022-003      10000 - Attendance Accounting and Reporting****Criteria**

According to the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the California Code of Regulations and published by the Education Audit Appeals Panel, attendance reports must be amended for any change in ADA. [*Education Code* Sections 41341 (a)(1) and 14503 (a)]

**Condition**

During our audit of the District's Annual Period Report of Attendance, we determined the Special Day Class program was not reported for all grade levels.

**Effect**

The District will need to revise the Annual Period Report of School District Attendance by a net ADA of 22.69. There is no fiscal impact for the current year as the District is basic aid.

**Cause**

The differences appear to be due to data input errors when preparing the Annual Period report.

**Recommendation**

The District needs to revise the Annual Period Attendance Report of School District Attendance to reflect the audited ADA.

**Current Status**

Implemented.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Student Learning and Achievement              | <input type="checkbox"/> Consent                      |
| <input checked="" type="checkbox"/> Health and Safety of Students and Schools     | <input checked="" type="checkbox"/> Action/Discussion |
| <input type="checkbox"/> Credibility and Communication                            | <input type="checkbox"/> Information/Discussion       |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing               |

**SUBJECT:** Adoption of resolution No. 1120 Non-reelection of Probationary Employees

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Claudia Arellano, Director II, Human Resources

**RECOMMENDATION:**

The District Administration recommends the Board of Trustees adopt Resolution No. 1120 Non-reelection of Probationary Employees as presented.

**BACKGROUND:**

Education Code section 44929.21 authorizes notice to probationary certificated employees of the Board's decision whether to reelect the employee for the next succeeding school year to such a position at any time on or before March 15 of the employee's second, complete, consecutive school year of employment by the District.

**INFORMATION:**

Pursuant to EC Section 44929.21, the District must adopt resolution No. 1120 in order to give appropriate notice to certificated staff identified for non-reelection for the ensuing school year.

**FISCAL IMPACT:**

N/A

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
MONTEREY COUNTY, CALIFORNIA**

**In the Matter of the** )  
 )  
**NON-REELECTION OF** ) **RESOLUTION No. 1120**  
**PROBATIONARY EMPLOYEES** )  
\_\_\_\_\_ )

WHEREAS, Education Code section 44929.21 authorizes notice to probationary certificated employees of the Board's decision whether to reelect the employee for the next succeeding school year to such a position at any time on or before March 15 of the employee's second, complete, consecutive school year of employment by the District;

WHEREAS, the Board believes that it is in the best interest of the District to not re-elect the employee(s) listed on Attachment A pursuant to Education Code section 44929.21.

THEREFORE, BE IT RESOLVED that the Superintendent is authorized to send notice of release/nonreelection to the employee(s) listed on Attachment A, whose services shall be terminated by virtue of this action. Nothing herein shall be deemed to confer any status or rights upon the employee(s) beyond those specifically granted by statute.

PASSED AND ADOPTED at a meeting of the Governing Board of the Pacific Grove Unified School District held on March 7, 2024.

---

Brian Swanson  
Board President

CERTIFIED AS A TRUE AND CORRECT COPY:

---

Clerk of the Board



- |   |   |
|---|---|
| <input type="checkbox"/> Student Learning and Achievement                         | <input type="checkbox"/> Consent                      |
| <input type="checkbox"/> Health and Safety of Students and Schools                | <input checked="" type="checkbox"/> Action/Discussion |
| <input checked="" type="checkbox"/> Credibility and Communication                 | <input type="checkbox"/> Information/Discussion       |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing               |

**SUBJECT:** Adoption of resolution No. 1121 Intention to Terminate Certificated Employees Due to a Reduction of Particular Kinds of Services

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Claudia Arellano, Director II, Human Resources

**RECOMMENDATION:**

The District Administration recommends the Board of Trustees adopt Resolution No. 1121 Intention to Terminate Certificated Employees Due to a Reduction of Particular Kinds of Services as presented.

**BACKGROUND:**

Due to declining enrollment and changes to District program needs, the District must prepare to reduce and/or eliminate particular kinds of services provided by certificated employees for the 2024-2025 school year. Individuals may be laid off when the governing board of a school district reduces particular kinds of services. Under state law, school districts must provide notice on or before March 15th to employees who are designated for layoff for the ensuing school year. These individuals have the right to request a hearing to challenge the cause for layoff and the final decision for layoffs must occur before the 15th of May.

A total of 7.2 FTEs are to be reduced, however, layoff notices will be served to 1.2 FTEs as the majority of the reductions have been covered through attrition.

**INFORMATION:**

Adoption of resolution No. 1121 directs the Superintendent or designee to give Notices of Recommendation not to Re-employ in accordance with the provisions of the California Education Code 44949 and 44955 to the appropriate affected certificated employees pursuant to Section 44955.

**FISCAL IMPACT:**

TBD

**BEFORE THE GOVERNING BOARD OF  
PACIFIC GROVE UNIFIED SCHOOL DISTRICT  
COUNTY OF MONTEREY, CALIFORNIA**

**RESOLUTION No. 1121**

**RESOLUTION OF INTENTION TO TERMINATE  
CERTIFICATED EMPLOYEES DUE TO A REDUCTION  
OF PARTICULAR KINDS OF SERVICES**

WHEREAS, the Governing Board of the Pacific Grove Unified School District has determined that it shall be necessary to reduce or discontinue the following particular kind of services of the District no later than the beginning of the 2024-2025 school year and the following certificated positions be reduced or discontinued for the 2024-2025 school year.

WHEREAS, the following particular services are to be reduced or discontinued not later than the beginning of the following school year:

1.	High School Science	1.0 FTE
2.	High School Math	1.0 FTE
3.	Multiple Subjects	2.0 FTE
4.	Special Education	3.0 FTE
5.	CTE Photography	0.2 FTE

WHEREAS, the Board has determined that the foregoing services constitute a particular kind of service (PKS) within the meaning of Education Code 44955;

WHEREAS, it is the opinion of this Board that it is in the best interest of this District that 7.2 FTE certificated employees of the District be reduced pursuant to the adopted order of employment;

WHEREAS, the Governing Board of the Pacific Grove Unified School District further has determined that, as between employees who first rendered paid service to the District on the same date, the order of termination listed on the seniority list has been based solely on the needs of the District and the students thereof;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Pacific Grove Unified School District as follows:

That due to a reduction or discontinuance of particular kinds of services pursuant to California Education Code 44955, the maximum legally permitted number of certificated employees of the District not be reemployed for the 2024-2025 school year as provided herein.

That the Superintendent is directed to give Notices of Recommendation not to Re-employ in accordance with the provisions of the California Education Code 44949 and 44955 to the appropriate certificated employees pursuant to Section 44955.

BE IT FURTHER RESOLVED that the action of this Board shall not, in any way be considered

to prejudice the rights of the certificated employees to whom notice will be given as to the Board's consideration of the hearing officer's proposed decision in the event a hearing is requested by any employee.

Approved, Passed, and Adopted at a regular board meeting of the Pacific Grove Unified School District held March 7, 2024, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Attest,

---

Brian Swanson, Board President

**Pacific Grove Unified School District**

- |  |  |
|--|--|
| <input type="checkbox"/> Student Learning and Achievement                          | <input type="checkbox"/> Consent                           |
| <input type="checkbox"/> Health and Safety of Students and Schools                 | <input type="checkbox"/> Action/Discussion                 |
| <input type="checkbox"/> Credibility and Communication                             | <input checked="" type="checkbox"/> Information/Discussion |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability, and Integrity | <input type="checkbox"/> Public Hearing                    |

**SUBJECT:** M.O.T. Quarterly Project Update

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Jon Anderson, Director of Maintenance, Operations, and Transportation

**RECOMMENDATION:**

The District Administration recommends that the Board review and enjoy this informational presentation.

**BACKGROUND:**

Before the summer projects were completed, more projects were already in the planning stages. Some of those projects are already completed, are underway or will soon be underway.

**INFORMATION:**

A power point presentation will be made giving the details of each project recently completed or underway this quarter.

**FISCAL IMPACT:**

The costs associated with each project will be displayed on the slides.

**PRESENTATION SUMMARY:**

1. Measure D Projects
  - a. Varsity Baseball Fencing & Backstop
  - b. PGHS Building A Carpeting (Work in Progress)
  - c. PGHS Wayfinding Signage (Work in Progress)
  - d. PGMS room 39 HVAC upgrade
  - e. RHD room E4 HVAC upgrade
2. Inhouse Deferred Maintenance Projects
  - a. PGMS Performing Arts Center water intrusion prevention
  - b. FGE bench installation (PTA Donated)
  - c. FGE Sandbox installation (PGAE Donated)
  - d. Reinstallation of drinking fountains and addition of 3 bottle filling stations
  - e. FGE walkway patching
  - f. Districtwide Tree Monitoring, Removal & Replacement Plan (Work in Progress)
3. Contracted Deferred Maintenance Projects
  - a. David Ave North Monterey Co. Independent Study Carpet Replacement
  - b. David Ave State Preschool fence installation

- c. FGE Gates (Work in Progress)
- d. RHD Gates (Work in Progress)
- e. PGMS Gym wall repair and prep for mural
- f. FGE Storage container painting and prep for mural
- g. PGHS planting near gym (Hana Nursery Donated) (Work in Progress)

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Student Learning and Achievement              | <input type="checkbox"/> Consent                      |
| <input checked="" type="checkbox"/> Health and Safety of Students and Schools     | <input checked="" type="checkbox"/> Action/Discussion |
| <input checked="" type="checkbox"/> Credibility and Communication                 | <input type="checkbox"/> Information/Discussion       |
| <input checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing               |

---

**SUBJECT:** Board Calendar/Future Meetings

**DATE:** March 7, 2024

**PERSON(S) RESPONSIBLE:** Dr. Linda Adamson, Superintendent

---

**RECOMMENDATION:**

The Administration recommends that the Board review and possibly modify the schedule of meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

**BACKGROUND:**

The Board has approved Bylaw 9320, which states that regular Board meetings be held on the first and third Thursday of each month, from August through June. At the annual organizational meeting held in December, Trustees approve the meeting calendar as presented. The calendar is reviewed at each Board meeting.

**INFORMATION:**

Changes to the Board meeting dates must be approved by a majority vote of the Trustees.

## Board Meeting Calendar January-June 2024

*Closed Session times vary*

*Open Session begins at 6:30 PM*

Thursday, January 11	<p><b>Regular Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ Superintendent Goals- midyear check-in</li> <li>✓ Preliminary Enrollment Projection for 2024-25</li> <li>✓ Property Tax Update</li> <li>✓ Resolution recognizing February as Black History Month</li> <li>✓ School Accountability Report Cards</li> </ul>
Thursday, January 25	<p><b>Special Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ Board NCBI Training</li> <li>✓ School Accountability Report Card</li> <li>✓ HR SSC Report Plan</li> </ul>
Thursday, February 8	<p><b>Regular Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ Report on Governor's Budget Proposal</li> <li>✓ Budget Development Calendar</li> <li>✓ Approve Aug.- Dec. 2024-25 Board Meeting Calendar</li> <li>✓ Quarterly Facilities Project Updates</li> <li>✓ Resolution recognizing March as Women's History Month</li> <li>✓ LCAP 2023-2024 Midyear Report</li> <li>✓ CSBA Policy Update</li> <li>✓ ABM Building Solution, LLC Construction Agreement: Public Hearing and Contract Approval</li> </ul>
Monday, March 4 4:00-8:00 PM	<p><b>Special Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ Board Governance Training</li> </ul>
Thursday, March 7	<p><b>Regular Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ Second Interim</li> <li>✓ TRAN Resolution</li> <li>✓ Williams/Valenzuela Uniform Complaint Report</li> <li>✓ Possible Personnel Action Presented as Information (RIF)</li> <li>✓ <i>Non-reelects Solution</i></li> <li>✓ Board Goals Study Session</li> <li>✓ Cultural Proficiency Implementation Plan Presentation</li> <li>✓ <i>2023-24 Audit Report</i></li> <li>✓ Board considers legislative action at local and state levels</li> </ul>
Thursday, March 21 5:00-9:00 PM	<p><b>Special Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ Board Study Session on Facilities Master Planning and 2024 Bond Extension</li> </ul>
Thursday, April 4	<p><b>Regular Board Meeting</b></p>

	<ul style="list-style-type: none"> <li>✓ Review of Strategic Plan and LCAP (as needed)</li> <li>✓ Quarterly District Safety Update (Superintendent Report)</li> <li>✓ District Goals Update</li> <li>✓ Begin Superintendent Evaluation</li> <li>✓ CSBA Policy Update</li> <li>✓ Resolution recognizing May as Asian American Pacific Islander Heritage Month</li> <li>✓ <i>School Resource Officer Contract</i></li> <li>✓ <i>Preliminary Review of Site Master Schedules</i></li> <li>✓ <i>Student Board Recognition</i></li> </ul>
Thursday, April 18 TIME TBD	<p><b>Special Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ <i>M.C. Kimball &amp; Associates Inc. Safety Report Presentation</i></li> </ul>
Thursday, May 9	<p><b>Regular Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ Continue Superintendent Evaluation</li> <li>✓ Board Goals for 2024-25</li> <li>✓ Review of Site Master Schedules</li> <li>✓ California Day of the Teacher</li> <li>✓ Week of the CSEA Employee</li> <li>✓ Retiree Recognition</li> </ul>
Thursday, May 23	<p><b>Regular Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ Complete Superintendent's Evaluation</li> <li>✓ 2024-25 Board Goals</li> <li>✓ Review Governor's Revised Budget</li> <li>✓ Suspensions/Expulsions Annual Report</li> <li>✓ 2024-25 Budget Public Hearing</li> <li>✓ LCAP Public Hearing</li> <li>✓ Resolution recognizing June as LGBTQ+ Month</li> </ul>
Thursday, June 6	<p><b>Regular Board Meeting</b></p> <ul style="list-style-type: none"> <li>✓ Williams/Valenzuela Uniform Complaint Report</li> <li>✓ 2024-25 Budget Public Adoption</li> <li>✓ LCAP and Local Indicators Adoption</li> <li>✓ Approval of Contracts and Purchase Orders for 2024-25</li> <li>✓ Resolution recognizing Juneteenth</li> <li>✓ Declaration of Need for Highly Qualified Educators</li> </ul>



## Board Meeting Calendar August-December 2024

*Closed Session times vary*

*Open Session begins at 6:30 PM*

Thursday, August 8	<b>Regular Board Meeting</b> <ul style="list-style-type: none"> <li>✓ Quarterly Facilities Project Updates</li> <li>✓ Review of Legal Services Costs</li> <li>✓ Student Enrollment Update</li> <li>✓ Property Tax Report</li> </ul>
Thursday, August 22 TIME TBD	<b>Special Board Meeting</b> <ul style="list-style-type: none"> <li>✓ TBD</li> </ul>
Thursday, September 5	<b>Regular Board Meeting</b> <ul style="list-style-type: none"> <li>✓ Quarterly District Safety Update* (Superintendent Report)</li> <li>✓ CSBA Policy Update</li> <li>✓ Cultural Proficiency/Equity Presentation</li> <li>✓ Unaudited Actuals*</li> <li>✓ Board Goals Discussion</li> <li>✓ Williams Uniform Complaint Report (Quarterly)</li> </ul>
Thursday, September 19 TIME TBD	<b>Special Board Meeting</b> <ul style="list-style-type: none"> <li>✓ TBD</li> </ul>
Thursday, October 3	<b>Regular Board Meeting</b> <ul style="list-style-type: none"> <li>✓ Week of the School Administrator</li> <li>✓ Board Goals check-in</li> <li>✓ Resolution for the GANN Limit for 2024-2025</li> <li>✓ Quarterly District Safety Update (Superintendent Report)</li> <li>✓ FY 2024-2025 Budget Revision #1</li> <li>✓ CAASPP/ELPAC Review of Data</li> </ul>
Thursday, October 24 TIME TBD	<b>Special Board Meeting</b> <ul style="list-style-type: none"> <li>✓ TBD</li> </ul>
Thursday, November 7	<b>Regular Board Meeting</b> <ul style="list-style-type: none"> <li>✓ Intent Form Due (to serve as Board President/Clerk)</li> <li>✓ Review of Special Education Contracts</li> <li>✓ PGHS Course Bulletin Information/Discussion</li> <li>✓ CSBA Policy Update</li> </ul>
Thursday, November 21 TIME TBD	<b>Special Board Meeting</b> <ul style="list-style-type: none"> <li>✓ TBD</li> </ul>
Thursday, December 5	<b>Regular Board Meeting</b> <ul style="list-style-type: none"> <li>✓ District Goals Update</li> <li>✓ Annual Cultural Proficiency Implementation Plan</li> <li>✓ Quarterly Facilities Project Updates</li> <li>✓ First Interim Report</li> </ul>

	✓ CSBA Board Comments
Tuesday, December 12 TIME TBD	<b>Special Board Meeting</b> ✓ Board Governance and Self-evaluation
Thursday, December 19	<b>Regular Board Meeting</b> ✓ Election of 2024-2025 Board President and Clerk ✓ PGHS Course Bulletin Action/Discussion ✓ Williams Uniform Complaint Report (Quarterly) ✓ CSBA Policy Update