



Pacific Grove Unified School District

**2023-24 Adopted Budget
Public Hearing
May 18, 2023**

Presented by:

**Joshua Jorn, Assistant Superintendent
Business Services**

2023-24 Budget Cycle

Report 1

Adopted Budget
Prior to June 30, 2023

Report 5

May 2024
Budget Adoption and
Public Hearing two
seperate meetings

Report 4

2nd Interim Report
March 15, 2024

Report 2

Unaudited Actuals
September 15, 2023

Report 3

1st Interim Report
December 15, 2023



2023-24 Budget Adoption Acknowledgement

- **Production of the 2023-24 Budget**
 - Over 160 hours spent meeting with site administrators and Principals, Office Managers, Human Resources Personnel Specialists, and finally the entire fiscal team who worked tirelessly to develop the 2023-24 Adopted Budget
 - Business Services made certain that all district partners were represented in the budget development process.

Report to Board Covers

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

2023-24

Budget Assumptions

2023-24 Enrollment

1,807

+20
(over 2022-23)

Property Tax Revenue

5%

\$35,121,203

+\$1,664,210
(over 2022-23)

Cal STRS and PERS

2023-24 STRS Rate is Flat

- 19.1%

2023-24 PERS Rate

- 26.68%
- Increase of 1.31%

LCFF

\$2,505,456

Same as 2022-23

Site Allocation

\$150/pupil to site fund

(continued)

Budget Assumptions

One Time Funds

No new programs

Salary & Benefits

PGTA

5% on salary
\$1,000 to H & W

CSEA

5% on salary
\$1,000 to H & W

District Reserves

Deficit
projected at
(\$1,463,918)

7% Reserve
2023-24

District Summary

Pacific Grove Unified School District

District Overview for 2022-23

Enrollment Information

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

Budget Information

2023-24 Beginning Fund Balance		Property Tax Revenue Trend:		STRS Rate Increases:	
	6,310,718	2015-16	5.84%	2015-16	10.7% 348,895
2023-24 Revenues:		2016-17	5.90%	2016-17	12.6% 654,714
Property Taxes and LCFF	37,599,021	2017-18	5.96%	2017-18	14.4% 993,010
Federal	1,015,180	2018-19	6.52%	2018-19	16.3% 1,372,404
State	3,507,598	2019-20	4.71%	2019-20	17.1% 1,507,712
Local	2,613,386	2020-21	6.62%	2020-21	16.2% 1,401,571
Total Revenues	44,735,185	2021-22	3.48%	2021-22	16.9% 1,535,901
2023-24 Expenditures:		2022-23	8.00%	2022-23	19.1% 2,005,695
Certificated Salaries	20,186,130	General Fund Reserve Trend:		2023-24	19.1% 2,190,195
Classified Salaries	9,087,793	2014-15	12.5%	PERS Rate Increases:	
Employee Benefits	11,136,773	2015-16	16.7%	2016-17	13.9% 134,109
Books and Supplies	1,639,255	2016-17	17.4%	2017-18	15.5% 240,963
Services	3,957,913	2017-18	12.6%	2018-19	18.1% 437,254
Capital Outlay	109,235	2018-19	12.1%	2019-20	19.7% 539,910
Other	(337,635)	2019-20	12.8%	2020-21	20.7% 609,366
Transfers Out	419,635	2020-21	14.2%	2021-22	22.9% 751,643
Total Expenditures	46,199,103	2021-22	14.7%	2022-23	25.4% 1,086,205
Ending Fund Balance	4,427,165	2022-23	13.2%	2023-24	26.7% 1,384,798

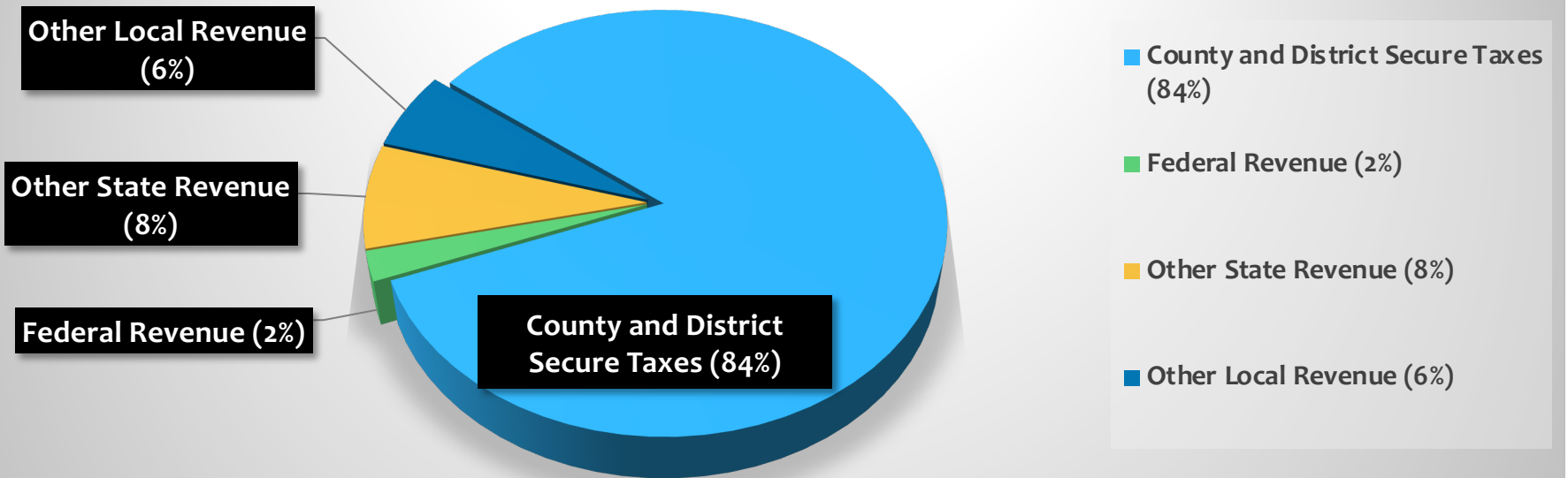
General Information

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

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

2023-24 Projected Revenue

Revenue Source		Amounts
County and District Secured/Unsecured Taxes (84%)	Projected Year Totals	\$37,559,021
Federal Revenue (2%)	Projected Year Totals	\$1,015,180
Other State Revenue (8%)	Projected Year Totals	\$3,507,598
Other Local Revenue (6%)	Projected Year Totals	\$2,613,386
Projected Year Total		\$44,735,185



General Fund 01 - Combined Unrestricted/Restricted

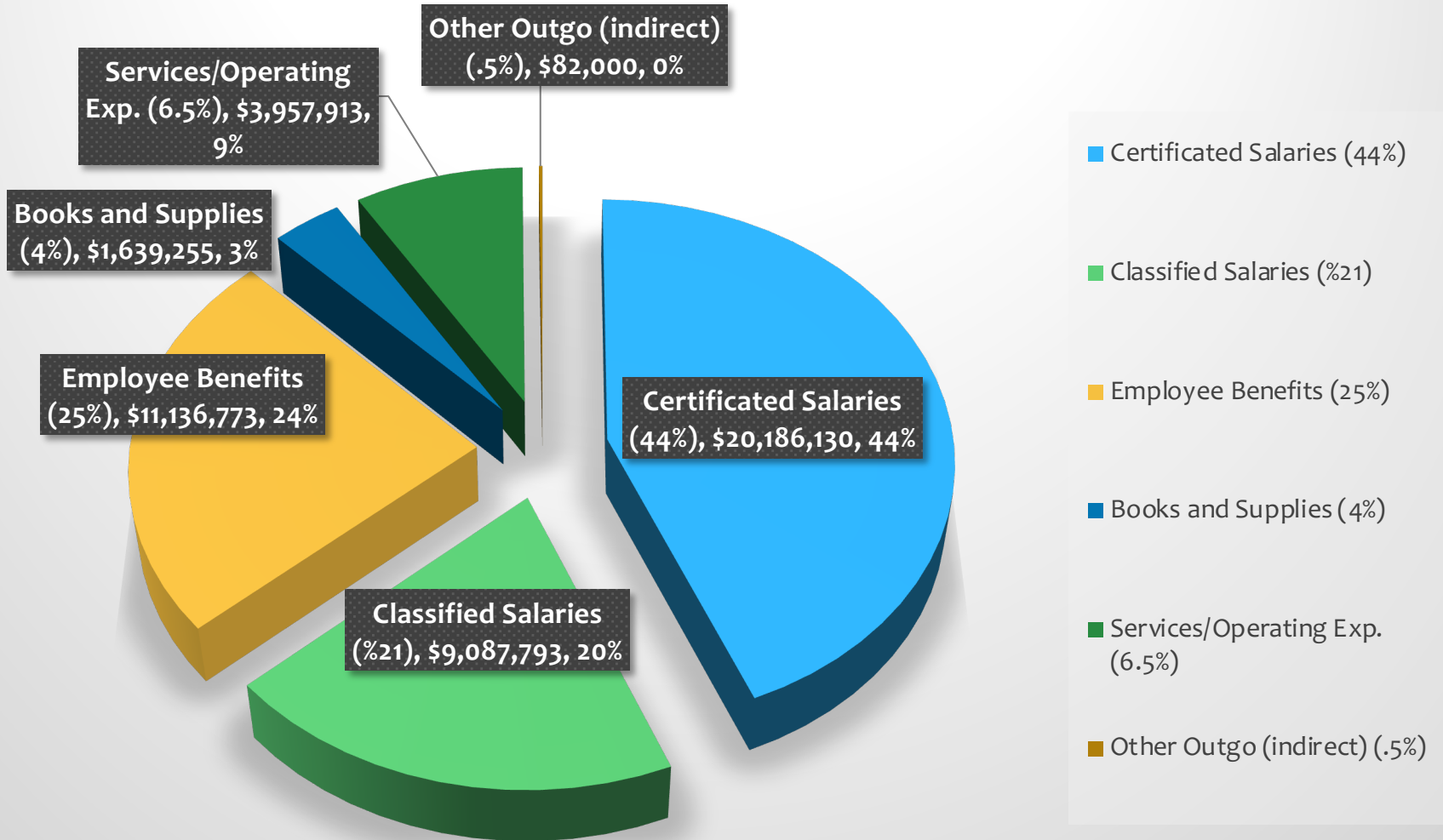
	2022-23		2023-24	2024-25	2025-26
	First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance - Rest	2,514,965	2,514,965	2,321,942	1,166,604	1,287,945
Beginning Fund Balance - Unrest.	5,904,874	5,914,527	3,988,776	3,260,560	2,722,062
Beginning Fund Balance	8,419,839	8,429,492	6,310,718	4,432,165	4,015,008
Revenues:					
LCFF Sources 8000	35,286,660	35,286,660	37,599,021	39,442,884	41,389,600
Federal Sources 8100	1,918,109	1,906,950	1,015,180	1,252,374	1,256,008
State Sources 8300	4,023,647	4,283,127	3,507,598	2,614,369	2,385,243
Local Sources 8600	1,785,033	2,529,621	2,613,386	2,748,466	2,733,466
Total Revenues	43,013,449	44,006,357	44,735,185	46,058,093	47,764,317
percent change	5.8%	2.3%	1.7%	3.0%	3.7%
Expenditures:					
Certificated Salaries 1000	18,861,085	18,850,079	20,186,130	20,513,145	20,819,825
Classified Salaries 2000	8,022,597	8,267,558	9,087,793	9,516,979	9,650,838
Employee Benefits 3000	9,947,251	9,992,836	11,136,773	11,772,572	11,971,062
Books and Supplies 4000	2,245,890	2,499,210	1,639,255	1,667,953	1,699,973
Services and Other 5000	3,979,922	4,222,453	3,957,913	4,097,681	4,370,680
Capital Outlay 6000	16,846	42,289	109,235	109,235	109,235
Other Outgo 7100/7400	50,757	51,793	82,000	70,996	91,361
Other Outgo 7300		(89,299)			
Total Expenditures	43,124,348	43,836,920	46,199,103	47,748,561	48,712,974
percent change	6.8%	1.7%	7.1%	3.4%	2.0%
Surplus (Deficit)	(131,139)	169,437	(1,463,918)	(1,690,468)	(948,657)
carryover funds					
	Unrestricted				
	Restricted				
Transfers In (Out)					
Fund 11 - Adult Education	-	-	-	-	-
Fund 12 - Child Development	(19,635)	(19,635)	(19,635)	(19,635)	(19,635)
Fund 13 - Cafeteria	-	-	-	-	-
Fund 14 - Deferred Maintenance	-	(200,000)	(200,000)	-	-
Fund 40 - Cap Reserve	-	(200,000)	(200,000)	-	-
Net Transfers In (Out)	(19,635)	(419,635)	(419,635)	(19,635)	(19,635)
Ending Fund Balance	8,288,699	8,179,294	4,427,165	2,722,062	3,046,716
Components of Ending Fund Balance					
a Nonspendable - Revolving Cash	5,000	5,000	-	-	-
b Restricted (restricted carryover)	2,366,444	2,316,938	1,166,604	-	-
c Committed / Prepaid Exp.					
d Assigned					
Prop Tax Reserve (0.50%)	163,922	163,922	163,922	174,835	175,698
Basic Aid Reserve	3,976,565	3,957,445	1,295,412	700,670	1,003,346
Sick Leave Incentive Reserve	70,000		-	-	-
Deferred Maint. & RRM Reserve	276,846	276,846	261,017	268,047	274,861
STRS/PERS Reserve 2021-22	131,422	131,422	131,422	131,422	131,422
C/o to FD 40; Donations			14,632	14,632	
e 3% Resv for Econ Uncertainties (3%)	1,298,500	1,327,721	1,394,155	1,432,456	1,461,389
Unassigned/Unappropriated					
Subtotal Unrestricted Reserves	5,917,255	5,857,356	3,260,560	2,722,062	3,046,716
Undesignated Resv Percent	13.7%	13.2%	7.0%	5.7%	6.3%
Ending Fund Balance	8,288,699	8,179,294	4,427,165	2,722,062	3,046,716

2023-24

Projected Expenditures

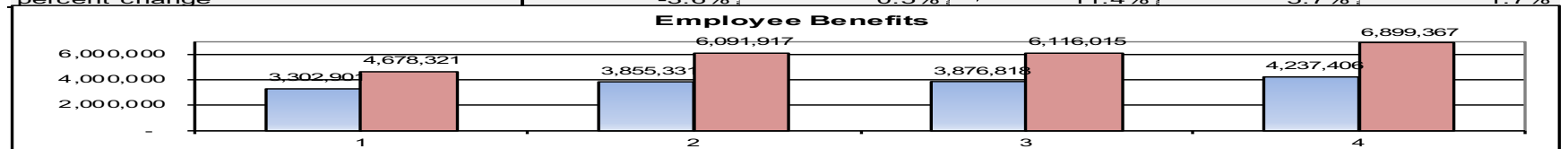
	FY 22-23 Second Interim	FY 23-24 Adopted Budget	Net Change
Salary and Benefits			
–Certificated Salaries	\$18,850,079	\$20,186,130	+\$1,336,051
–Classified Salaries	\$8,267,558	\$9,087,793	+\$820,235
–Employee Benefits	\$9,992,836	\$11,136,773	+\$1,146,937
Total Salary and Benefits	\$37,110,473	\$40,410,696	\$3,300,223
Operating Expenses			
–Books & Supplies	\$2,499,210	\$1,639,255	(\$859,955)
–Service & Other Operating	\$4,222,453	\$3,957,913	(\$264,540)
–Other Outgoing (Exc. Indirect Costs)	\$51,979	\$82,000	+\$30,021
- Capital Outlay	\$42,289	\$109,235	+\$57,256
Total Operating	\$6,726,447	\$5,788,403	(\$938,044)
Total Expenditures	\$43,836,920	\$46,199,103	+\$2,362,179

Projected Expenditures



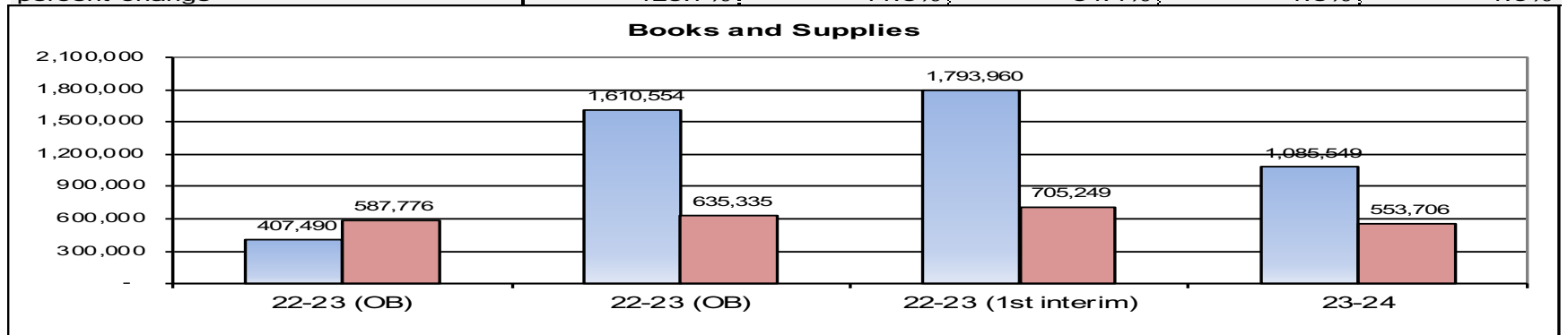
Snapshot of Employee Benefits – 3000's

		2022-23	2022-23	2023-24	2024-25	2025-26
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
STRS						
Restricted	3100	2,367,382	2,378,119	2,558,319	2,599,252	2,643,439
Unrestricted		2,828,410	2,817,989	3,343,281	3,400,116	3,457,917
Total STRS		5,195,792	5,196,108	5,901,600	5,999,368	6,101,356
Employee - STRS		10.25%	10.25%	10.25%	10.25%	10.25%
Employer - STRS		19.10%	19.10%	19.10%	19.10%	19.10%
PERS						
Restricted	3200	728,580	745,621	885,009	900,054	915,354
Unrestricted		1,275,689	1,298,790	1,550,350	1,576,705	1,603,508
Total PERS		2,004,269	2,044,411	2,435,359	2,476,759	2,518,862
Employee - PERS		7.00%	7.00%	7.00%	7.00%	7.00%
Employer - PERS		25.4%	25.4%	26.7%	27.1%	27.1%
Social Security - Medicare						
Restricted	3300	266,614	267,424	267,424	271,702	276,320
Unrestricted		575,684	583,837	583,837	593,762	603,855
Total Social Security - Medicare		842,298	851,261	851,261	865,464	880,175
Employee - FICA		6.20%	6.20%	6.20%	6.20%	6.20%
Employer - FICA		6.20%	6.20%	6.20%	6.20%	6.20%
Employer/Employee - Medicare		1.45%	1.45%	1.45%	1.45%	1.45%
Health and Welfare						
Restricted	3400	311,386	301,150	342,150	347,624	353,533
Unrestricted		856,990	856,514	863,014	877,685	892,585
Total Health and Welfare		1,168,376	1,157,664	1,205,164	1,225,309	1,246,118
SUI						
Restricted	3500	33,372	33,912	33,912	34,488	35,074
Unrestricted		100,754	101,182	101,182	102,902	101,182
Total SUI		134,126	135,094	135,094	137,390	136,256
Employee - SUI		0.00%	0.00%	0.00%	0.00%	0.00%
Employer - SUI		0.50%	0.50%	0.50%	0.20%	0.20%
Workers Comp						
Restricted	3600	145,125	147,720	147,720	150,231	147,720
Unrestricted		437,610	439,767	439,767	447,243	439,767
Total Workers Comp		582,735	587,487	587,487	597,474	587,487
Experience Mod Rate		2.770	2.770	2.178	2.178	2.178
Other Benefits						
Restricted	3900	2,872	2,872	2,872	2,872	2,872
Unrestricted		16,780	17,936	17,936	17,936	17,936
Total Workers Comp		19,652	20,808	20,808	20,808	20,808
Total Restricted		3,855,331	3,876,818	4,237,406	4,306,223	4,374,312
Total Unrestricted		6,091,917	6,116,015	6,899,367	7,016,349	7,116,750
Total Employee Benefits		9,947,251	9,992,836	11,136,773	11,772,572	11,971,062
percent change		-3.6%	0.5%	11.4%	5.7%	1.7%



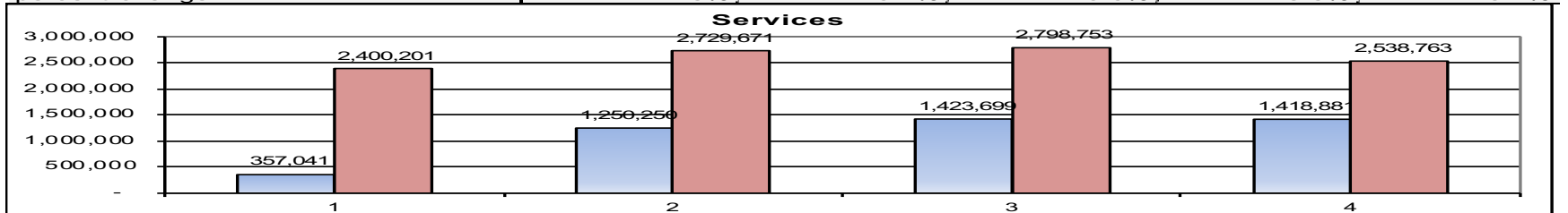
Snapshot of Books & Supplies – 4000's

		2022-23	2022-23	2023-24	2024-25	2025-26
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Books and Supplies						
Restricted	4100	276,246	271,260	141,541	125,687	126,315
Unrestricted		179,520	179,521	151,912	180,418	181,320
Total Books and Supplies		455,766	450,781	293,453	306,105	307,635
Books and Reference Materials						
Restricted	4200	23,446	23,446	25,563	-	23,681
Unrestricted		20,199	21,199	20,300	20,300	20,401
Total Books and Reference Materials		43,645	44,645	45,863	20,300	44,083
Materials and Supplies						
Restricted	4300	1,217,028	1,396,365	908,445	921,548	926,156
Unrestricted		416,924	475,013	371,494	400,000	402,000
Total Materials and Supplies		1,633,952	1,871,378	1,279,939	1,321,548	1,328,156
Noncapitalized Equipment						
Restricted	4400	93,834	102,889	10,000	10,000	10,050
Unrestricted		18,692	29,516	10,000	10,000	10,050
Total Noncapitalized Equipment		112,526	132,405	20,000	20,000	20,100
Total Restricted		1,610,554	1,793,960	1,085,549	1,057,235	1,086,202
Total Unrestricted		635,335	705,249	553,706	610,718	613,771
Total Books and Supplies		2,245,890	2,499,210	1,639,255	1,667,953	1,699,973
percent change		125.7%	11.3%	-34.4%	1.8%	1.9%



Snapshot of Services & Other – 5000's

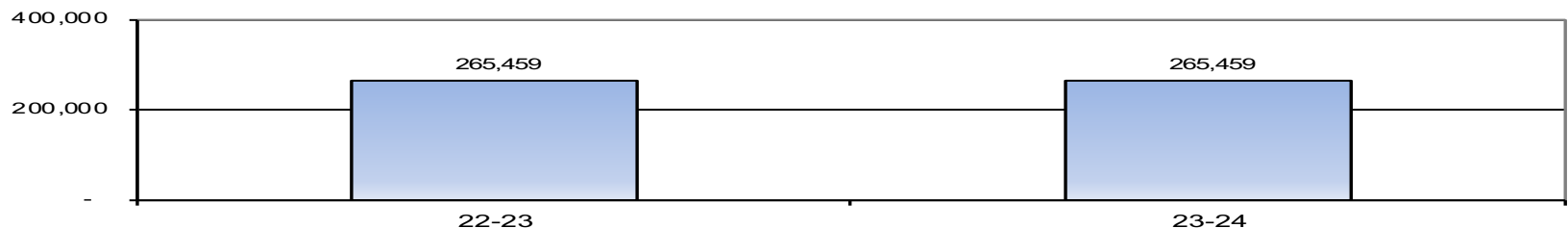
		2022-23	2022-23	2023-24	2024-25	2025-26
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Travel and Conferences						
Restricted	5200	50,768	98,151	15,000	15,000	15,075
Unrestricted		55,830	62,490	55,840	56,109	56,390
Total Travel and Conferences		106,598	160,641	70,840	71,109	71,465
Dues and Memberships						
Restricted	5300	4,167	4,167	2,500	2,500	2,513
Unrestricted		38,527	38,357	38,720	38,720	38,913
Total Dues and Memberships		42,694	42,524	41,220	41,220	41,426
Insurance						
Restricted	5450	-	-	-	-	-
Unrestricted		241,839	295,449	258,768	258,768	276,881
Total Insurance		241,839	295,449	258,768	258,768	276,881
Utilities						
Restricted	5500	-	-	-	-	-
Unrestricted		1,056,805	1,056,805	1,006,985	1,006,985	1,077,474
Total Utilities		1,056,805	1,056,805	1,006,985	1,006,985	1,077,474
Rentals, Leases & Repairs						
Restricted	5600	52,000	73,402	152,520	52,520	53,045
Unrestricted		119,256	126,304	43,094	120,449	121,653
Total Rental Leases & Repairs		171,256	199,706	195,614	172,969	174,698
Professional/Consulting Services						
Restricted	5800	1,120,909	1,223,989	1,206,231	852,698	856,961
Unrestricted		1,073,228	1,067,496	995,356	1,555,615	1,733,456
Total Professional/Consulting Services		2,194,137	2,291,485	2,201,587	2,408,313	2,590,418
Communications						
Restricted	5900	22,406	23,990	42,630	22,743	22,743
Unrestricted		144,186	151,852	140,000	115,575	115,575
Total Communications		166,592	175,842	182,630	138,318	138,318
Total Restricted		1,250,250	1,423,699	1,418,881	945,461	950,337
Total Unrestricted		2,729,671	2,798,753	2,538,763	3,152,220	3,420,342
Total Services and Other		3,979,922	4,222,453	3,957,913	4,097,681	4,370,680
percent change		44.3%	6.1%	-0.6%	3.5%	6.7%



Snapshot at Fund 11

		2022-23	2022-23	2023-24	2024-25	2025-26
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance		2,354,115	2,354,115	490,799	139,547	151,806
Revenues:						
LCFF Sources	8000	265,459	265,459	265,459	265,459	265,459
Federal Revenue	8200	55,295	55,295	55,295	55,295	55,295
Other State Revenue	8091/8590	1,693,945	1,693,945	1,896,913	1,959,285	2,057,249
Other Local Revenue	8600	555,240	612,382	631,769	638,798	651,433
Total Revenues		2,569,939	2,627,081	2,849,436	2,918,837	3,029,436
Expenditures:						
Certificated Salaries	1000	654,991	600,360	685,817	675,909	686,521
Classified Salaries	2000	1,131,517	1,000,389	1,217,259	1,174,323	1,194,639
Employee Benefits	3000	597,321	539,192	683,778	660,582	672,680
Books and Supplies	4000	320,740	1,963,081	275,283	135,890	135,890
Services & Other Operat	5000	199,589	230,986	187,130	159,874	159,874
Capital Outlay	6000	201,331	201,328	151,419	100,000	149,354
Other Outgo	7100			-	-	-
Indirect Costs	7350	70,000	70,000	-	-	-
Total Expenditures		3,175,489	4,605,339	3,200,686	2,906,578	2,998,957
Surplus (Deficit)		(605,550)	(1,978,258)	(351,250)	12,259	30,479
Transfers In - Fund 1	8900					
Ending Fund Balance		1,748,765	376,057	139,547	151,806	182,285
Components of Ending Fund Balance:						
a) Nonspendable - Revolvin	9711					
b) Restricted - grants/donai	9740	-	265,354	13,373	15,782	14,756
c) Committed	9750					
d) Assigned	9780	1,748,765	110,503	126,174	136,024	167,529
e) Unassigned/Unappropriat	9790					
Ending Fund Balance		1,748,765	375,857	139,547	151,806	182,285

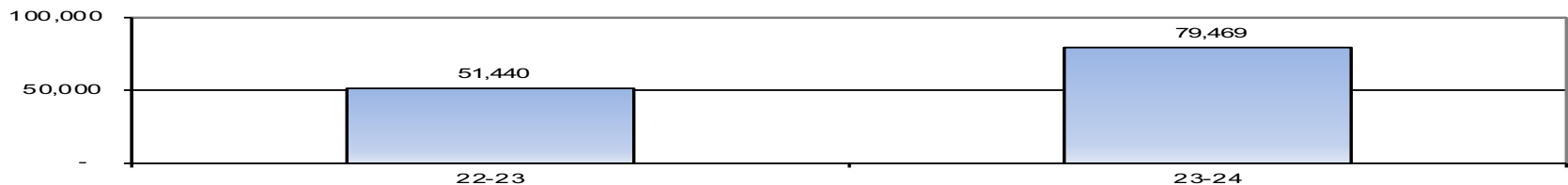
Fund 11 - Transfers In From General Fund



Snapshot at Fund 12

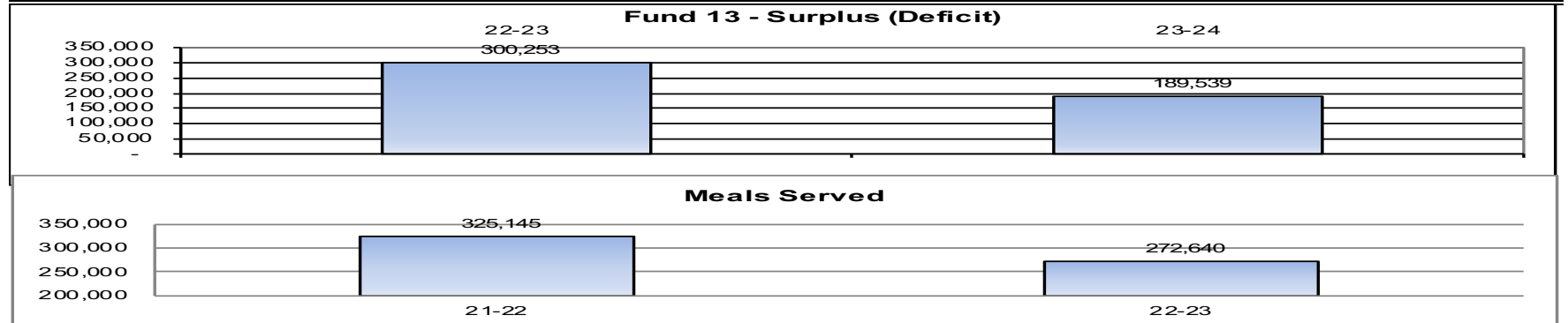
	2022-23	2022-23	2023-24	2024-25	2025-26
	First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance	24,328	24,328	51,217	79,469	123,712
Revenues:					
LCFF Sources 8000			-		
Federal Revenue 8100			-		
State Rev. (Preschool) 8500	129,899	130,122	131,018	131,000	131,000
Local Rev. (BASRP) 8600	360,000	358,236	358,236	358,736	359,236
Total Revenues	489,899	488,358	489,254	489,736	490,236
Expenditures:					
Certificated Salaries 1000	63,104	64,604	67,759	68,823	69,903
Classified Salaries 2000	250,029	255,105	262,682	267,226	271,849
Employee Benefits 3000	110,204	117,306	129,114	132,244	135,428
Books and Supplies 4000	19,572	15,325	11,840	12,000	12,000
Services & Other Operat 5000	9,000	9,242	9,242	5,200	5,200
Capital Outlay 6000	-	-	-	-	-
Other Outgo 7100	-	-	-	-	-
Indirect Costs 7300	17,362	19,299	-	-	-
Total Expenditures	469,271	480,881	480,637	485,493	494,381
Surplus (Deficit)	20,628	7,477	8,617	4,243	(4,145)
Transfers In from Fund 01 8900	19,635	19,635	19,635	40,000	40,000
Ending Fund Balance	64,590	51,440	79,469	123,712	159,567
Components of Ending Fund Balance:					
Nonspendable - Revolvin 9711					
Restricted 9740	11,225	11,488	10,800		
Committed 9750					
Assigned 9780	53,365	39,992	68,668	123,712	159,567
Unassigned-Res for Ecoi 9789					
Unassigned/Unappropriat 9790					
Ending Fund Balance	64,590	51,440	79,468	123,712	159,567

Fund 12 - Ending Fund Balance



Snapshot at Fund 13

	2022-23	2022-23	2023-24	2024-25	2025-26
	First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance	534,680	534,680	828,403	1,017,941	1,193,947
Revenues:					
LCFF Sources	8000				
Federal Revenue	8200	349,000	407,136	365,536	365,536
Other State Revenue	8500	941,000	941,000	941,000	941,000
Other Local Revenue	8600	15,825	19,854	19,854	19,584
Total Revenues	1,305,825	1,367,990	1,326,390	1,326,390	1,326,120
Expenditures:					
Certificated Salaries	1000				
Classified Salaries	2000	337,696	335,220	418,210	425,947
Employee Benefits	3000	111,020	110,504	129,314	140,288
Supplies	4000	536,240	594,377	563,536	564,536
Services	5000	27,233	27,634	33,387	33,387
Capital Outlay	6000				
Other Outgo/indirect	7100/7350				
Total Expenditures	1,012,191	1,067,737	1,136,851	1,150,384	1,164,158
Surplus (Deficit)	293,634	300,253	189,539	176,006	161,962
Transfers In - General Fur	8900				
Ending Fund Balance	828,314	834,933	1,017,942	1,193,947	1,355,909
Components of Ending Fund Balance:					
a) Nonspendable - Stores	9711				
b) Restricted	9740	828,314	834,905	1,017,941	1,355,909
c) Committed					
d) Assigned - cash in drawer					
e) Unassigned/Unappropriat	9790				
Ending Fund Balance	828,314	834,905	1,017,941	1,193,947	1,355,909



Snapshot at Fund 14

	2022-23	2022-23	2023-24	2024-25	2025-26
	First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance	173,872	173,872	224,427	258,635	526,489
Revenues:					
LCFF Sources	8000	93,372	93,372	93,372	93,372
Federal Revenue	8100				
Other State Revenue	8590				
Other Local Revenue	8660	2,982	4,482	4,482	4,482
Total Revenues	96,354	97,854	97,854	97,854	97,854
Expenditures:					
Certificated Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies	4300	2,000	196,000	80,000	-
Repair/rental/Services	5600/5800	35,300	51,300	183,646	30,000
Capital Outlay	6000				
Other Outgo	7100				
Indirect Costs	7300				
Total Expenditures	37,300	247,300	263,646	30,000	30,000
Surplus (Deficit)	59,054	(149,446)	(165,792)	67,854	67,854
Transfers In (Out) - to Ger	8900	200,000	200,000	200,000	200,000
Ending Fund Balance	232,927	224,426	258,635	526,489	794,343
Components of Ending Fund Balance:					
a) Nonspendable - Revolvin	9711				
b) Restricted	9740				
c) Committed	9750				
d) Assigned	9780	232,927	224,426	258,635	526,489
e) Unassigned-Reserve for	9789				
Unassigned/Unappropriat	9790				
Ending Fund Balance	232,927	224,426	258,635	526,489	794,343

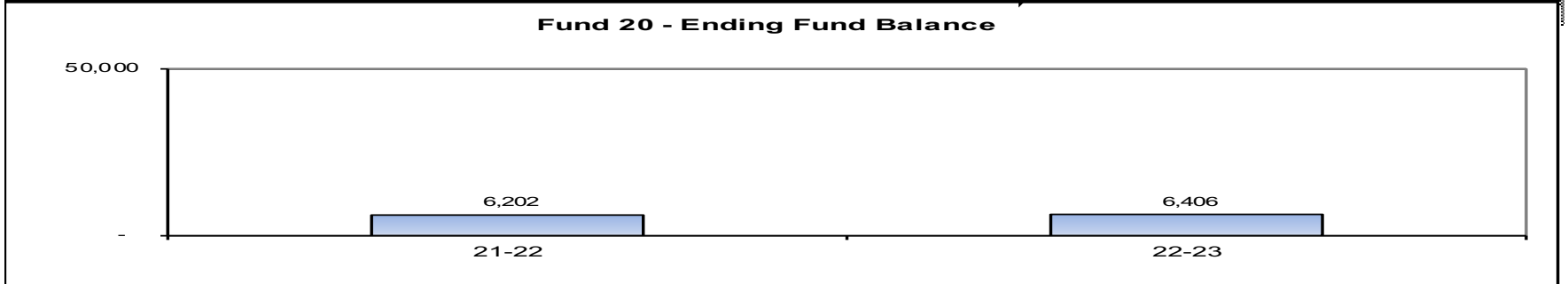
Fund 14 - Ending Fund Balance



Snapshot at Fund 20

	2022-23	2022-23	2023-24	2024-25	2025-26
	First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance	6,152	6,152	6,407	6,661	6,915
Revenues:					
LCFF Sources	8000				
Federal Revenue	8100				
Other State Revenue	8300				
Other Local Revenue	8600	50	254	254	254
Total Revenues	50	254	254	254	254
Expenditures:					
Certificated Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies	4000				
Services	5000				
Capital Outlay	6000				
Other Outgo	7100				
Indirect Costs	7300				
Total Expenditures			-	-	-
Surplus (Deficit)	50	254	254	254	254
Transfers In (Out) - from C	8900				
Ending Fund Balance	6,202	6,406	6,661	6,915	7,169
Components of Ending Fund Balance:					
a) Nonspendable - Revolving	9711				
b) Restricted	9740				
c) Committed	9750				
d) Assigned - Medigap	9780	6,202	6,406	6,661	6,915
e) Unassigned-Reserve for Unassigned/Unappropriated	9789	9790			
Ending Fund Balance	6,202	6,406	6,661	6,915	7,169

Fund 20 - Ending Fund Balance



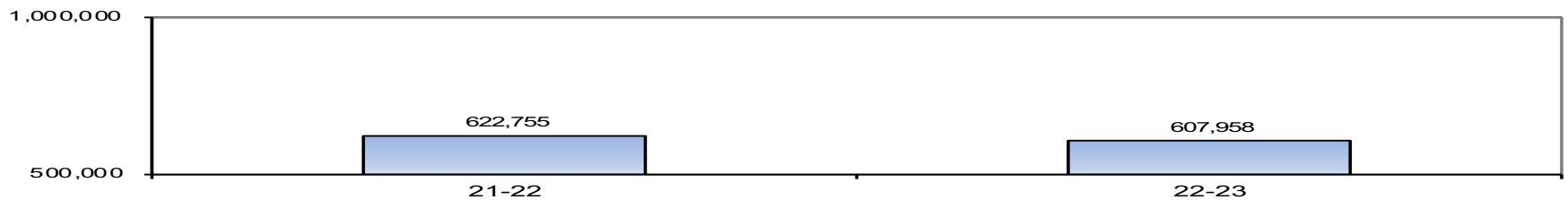
Snapshot at Fund 21

		2022-23	2022-23	2023-24	2024-25	2025-26
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance		6,511,729	6,511,729	3,162,358	3,928,096	897,176
Revenues:						
Mea D - Series A	8951	5,871,750	5,871,750			
Mea D - Series B				5,871,750		
Mea A - Series C	8951					5,871,750
Mea A - Series D	8951					
Other Local Revenue	8600	91,153	215,116	240,116	240,116	240,116
Total Revenues		5,962,903	6,086,866	6,111,866	240,116	6,111,866
Expenditures:						
Certificated Salaries	1000					
Classified Salaries	2000	125,033	118,702	85,849	87,566	89,317
Employee Benefits	3000	46,687	44,585	33,900	34,578	35,270
Supplies	4000	1,317,868	1,301,815	267,742	273,097	278,559
Services	5000	563,162	983,162	282,250	287,895	293,653
Capital Outlay	6000	7,858,695	7,012,991	4,688,775	2,587,900	1,487,531
Other Outgo	7100					
Indirect Costs	7300					
Total Expenditures		9,911,445	9,461,255	5,358,516	3,271,036	2,184,330
Surplus (Deficit)		(3,948,542)	(3,374,389)	753,350	(3,030,920)	3,927,536
Transfers In (Out)	8900/(7619)					
Ending Fund Balance		2,563,187	3,137,340	3,915,708	897,176	4,824,713
Components of Ending Fund Balance:						
Nonspendable - Revolving	9711					
Restricted	9740	2,524,154	3,058,577	3,780,652	897,176	4,824,713
Committed	9750					
Assigned	9780	39,032	78,763	135,056	39,032	-
Unassigned-Reserve for	9789					
Unassigned/Unappropriated	9790					
Ending Fund Balance		2,563,186	3,137,340	3,915,708	936,208	4,824,713

Snapshot at Fund 40

		2022-23	2022-23	2023-24	2024-25	2025-26
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance		485,814	485,814	608,230	915,977	1,021,906
Revenues:						
LCFF Sources	8000					
Other State Revenue	8300					
Leases & Rentals	8600	265,347	272,474	272,747	280,929	289,357
Interest income	8600	1,300	-	-	-	-
Total Revenues		266,647	272,474	272,747	280,929	289,357
Expenditures:						
Certificated Salaries	1000					
Classified Salaries	2000					
Employee Benefits	3000					
Supplies	4000		200,000	-	-	-
Services	5000	8,679	29,770	165,000	175,000	250,000
Capital Outlay - Equipme	6000					
Other Outgo	7100	119,727	120,560	-	-	-
Indirect Costs	7300			-	-	-
Total Expenditures		128,406	350,330	165,000	175,000	250,000
Surplus (Deficit)		138,241	(77,856)	107,747	105,929	39,357
Transfers In (Out)	8900		200,000	200,000		
Ending Fund Balance		624,055	607,958	915,977	1,021,906	1,061,264
Components of Ending Fund Balance:						
Nonspendable - Revolvin	9711					
Restricted	9740					
Committed	9750					
Assigned	9780	622,755	600,831	915,977	1,021,906	1,061,264
Unassigned/Unappropriat	9790					
Ending Fund Balance		622,755	600,831	915,977	1,021,906	1,061,264

Fund 40 - Ending Fund Balance



Thank you

