

REVISED

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
SPECIAL MEETING: THURSDAY, SEPTEMBER 14, 2023**

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: September 14, 2023
TIME: 5:30 p.m. Open Session
LOCATION: IN PERSON
Pacific Grove Unified School District Office
435 Hillcrest Avenue
Pacific Grove, CA 93950

Trustees
Carolyn Swanson, President
Jennifer McNary, Vice President
Dr. Elliott Hazen
Laura Ottmar
Brian Swanson

VIRTUAL ZOOM MEETING

Join Zoom Meeting
<https://pgusd.zoom.us/j/82444063301?pwd=cUdhMTNwSWhNODRCOE9lZGx4R3gyUT09>
Meeting ID: 824 4406 3301
Passcode: 583028

One tap mobile +16699006833,,81793111121#,,,,*717431# US (San Jose)
+16694449171,,81793111121#,,,,*717431# US
Find your local number: <https://pgusd.zoom.us/u/kdsFvgImWk>

AGENDA AND ORDER OF BUSINESS

I. OPENING BUSINESS

- A. Call to Order
- 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
- D. Adoption of Agenda
 - Public Comment:
 - Move: _____ Second: _____ Vote: _____

II. 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. Out of County or Overnight Activities 3
Recommendation: (Joshua Jorn, Interim Superintendent) The District Administration recommends that the Board review and approve the Out of County or Overnight Activities requests.

REVISED

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
SPECIAL MEETING: THURSDAY, SEPTEMBER 14, 2023**

III. ACTION/DISCUSSION

- A. Approval of the 2022-23 Unaudited Actuals Financial Report 6
 Recommendation: (Joshua Jorn, Interim Superintendent) The District Administration recommends that the Board review and approve the Unaudited Actuals Financial Report for the 2022-23 fiscal year.
 - Public Comment:
 - Move: _____ Second: _____ Vote: _____

IV. INFORMATION/DISCUSSION

- A. Begin Discussion of Strategic Plan Update 149
 Recommendation: (Joshua Jorn, Interim Superintendent) The District Administration recommends that the Board begin discussing goals and priorities toward a new or modified strategic plan to begin in 2024-25.
 - Public Comment:
 - Board Direction: _____

V. ADJOURNMENT

Next Regular Board Meeting: September 21, 2023

- 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: September 14, 2023

PERSON(S) RESPONSIBLE: Joshua Jorn, Interim 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
2023-24 OUT OF COUNTY OR OVERNIGHT ACTIVITIES

<u>Date(s)</u>	<u>Destination</u>	<u>Student/ Class/ Activity</u>	<u>Transportation</u>	<u>Cost</u>	<u>Funding Source</u>
9/21/2023	Pajaro Golf Course Royal Oaks, CA	PGHS Girls Golf Golf Match	Auto	\$ 250.00	Physical Ed (Sub Cost)

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: 9/21/23 Day of Activity: Thursday

Activity Name/ Location: Girls Golf/ Pajaro Golf Club Address: 967 Salinas Road

City: Royal Oaks County: Santa Cruz

School: Pacific Grove High School Teacher/ Class or Club: John Martine Girls Golf Coach Grade: 9-12

School Departure Time: 1:15 p.m. Pickup Time from Place of Activity: N/A p.m.

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

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

Description of Activity/ Educational Objective: Girls Golf Match vs. Monte Vista Christian School

List All Stops: None on the way up and none on the way back

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. JM (Teacher/Coach/Advisors Initials)

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

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: John Martine John Martine Date: 09/12/2023
Employee Signature (accompanying students) *(Printed Name)*

Administrative Approval/Principal: Lito M. Garcia Date: 09/13/2023

Substitute Required: Yes # of Days _____ Account Code (for sub): 01-0000-0-1160-1000-1100-10-006-1520-000

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

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

Account Code: 01-0000-0-1160-1000-1100-10-006-1520-0000- SUB Account Cost

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: _____

- | | |
|---|---|
| <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: Approval of the 2022-23 Unaudited Actuals Financial Report

DATE: September 14, 2023

PERSON(S) RESPONSIBLE: Joshua Jorn, Interim Superintendent

RECOMMENDATION:

The District Administration recommends that the Board review and approve the Unaudited Actuals Financial Report for the 2022-23 fiscal year.

BACKGROUND:

Following the close of each fiscal year, the District Business Services Department prepares the Unaudited Actuals Financial Report. This report reflects the final posting of all revenues, expenditures, transfers and ending fund balances for the year just ended. This is the final District's financial statements prior to having the reports audited by the independent auditors. Following Board approval, the Unaudited Actuals Financial Report will be submitted to the Monterey County Office of Education for their review and will be made available to the public on the District website at www.pgusd.org

INFORMATION:

The attached Standardized Account Code Structure (SACS) reports show the financial activities for each of the District's funds with some major highlights:

Fund 1 – The Combined (Unrestricted and Restricted) General Fund posted total revenues of \$45,155,900 and total expenditures of \$43,939,395 including Interfund Transfers Out, resulting in a *net operating surplus of \$799,227*.

<u>Name</u>	<u>Operating Surplus/(Deficit)</u>	<u>Ending Fund Balance</u>
<i>Unrestricted</i> General Fund	\$ (146,588)	\$ 5,754,198
<i>Restricted</i> General Fund	\$ 945,815	\$ 3,459,861
Revolving Cash	\$	\$ 5,000
 <i>Combined General Fund</i>	 \$ 799,227	 \$ 9,219,059

The District met its 3.0% minimum reserve, and has a total combined reserve of 12.1%.

Fund 11 – The Adult Education Fund posted total revenues of \$2,751,608 for programs & services directly supported by the District, and total expenditures of \$2,431,076. The operating surplus was \$320,532 for 2022-23, and an ending Fund Balance of \$2,674,821.

Note: Adult Education in 2023-24 will increase expenditures in Object 4000's due to the planning for alternate housing for Adult Education Parents Place being shifted from 2022-23 to the current fiscal year.

Fund 12 – The Child Development Fund accounts for all the child development financial activities including the two primary programs - State Preschool and the Before-and-After-School-Recreation-Program (BASRP).

The Child Development Fund posted total revenues of \$516,856 for programs & services, and total expenditures of \$422,092. The operating surplus was \$94,764 for 2022-23, and an ending Fund Balance of \$137,379.

Fund 13 – The Cafeteria Fund posted revenues of \$1,349,421 and expenditures of \$1,046,461, resulting in an operating surplus of \$302,959. Fund 13 has an ending Fund Balance of \$837,640.

Note: The number of meals served was 311,478. Prior year, 2022-23, 325,145 meals were served. PGUSD is now operating under the Universal Meals Program for school children. California's Universal Meals Program (Universal Meals) builds on the foundations of the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).

Fund 14 – The Deferred Maintenance Fund posted revenues of \$93,372 minus “gains & loss on investments” to net at (\$3,932). The total expenditures were \$75,871 resulting in an operating surplus of \$13,568. Deferred Maintenance will be receiving a General Fund Contribution of \$200,000 to begin to expand the use of the fund and build net positive cash flow for projects that had been previously deferred.

Fund 20 – There was no transfer of funds from the General Fund to the Postemployment Benefits Fund in 2022-23. This Fund can be used for additional funding for the unfunded liability of future retiree benefits in addition to the pay-as-you-go amount budgeted in the General Fund. The ending balance is \$6,262.

Fund 21 – The Building Fund accounts for all revenues and expenditures related to the Measure A (Education Technology) Bond and the Measure D (Facilities Bond) Bond.

The Building Fund posted total revenues of \$252,437 (interest), total expenditures of \$3,322,773, an operating deficit of \$3,070,336, and an ending Fund Balance of \$3,441,393.

PGUSD will issue Measure D, Series B this Fall.

Fund 40 – The Capital Projects Fund accounts for all revenues derived from the lease at the David Avenue campus and all facility use fees, totalling \$271,790, and total expenditures of \$175,323. The operating surplus was \$96,467 for 2022-23, and an ending Fund Balance of

\$782,280. Capital Reserve Fund 40 will be receiving a General Fund Contribution of \$200,000 to begin to expand the use of the fund and build net positive cash flow for capital outlay projects.

FISCAL IMPACT:

Approval of this report has no fiscal impact

PACIFIC GROVE UNIFIED

2022-23 UNAUDITED ACTUALS

Please place on the top of your hard copies, in the same order as below

Please check off that each of the following forms is included in your Unaudited Actuals packet:

- Form CA – Unaudited Actuals Certification (**with an original signature**)
- Form 01 – General Fund
- Form 08 – Associated Student Body Fund
- Form 11 – Adult Education Fund
- Form 12 – Child Development Fund
- Form 13 – Cafeteria Fund
- Form 14 – Deferred Maintenance Fund
- Form 20 – Special Reserve Fund
- Form 21 – Building Fund
- Form 40 – Special Reserve Fund (Capital Projects)
- Form 51 - Bond Interest and Redemption Fund
- Form A – Average Daily Attendance
- Form ASSET – Schedule of Capital Assets
- Form CEA – Current Expense Formula Minimum Classroom Compensation
- Form DEBT – Schedule of Long-Term Liabilities
- Form ESMOE – Every Student Succeeds Act Maintenance of Effort
- Form GANN – Appropriations Limit Calculations
- Signed Board Resolution adopting the GANN Limit
- Form ICR – Indirect Cost Rate Worksheet (**both tabs**)
- Form L – Lottery Report
- Form PCRAF – Program Cost Report Allocation Factors
- Form PCR – Program Cost Report (**all 5 tabs**)
- Form SIAA – Current Year Summary of Interfund Activities
- Report SEMA – Special Education Maintenance of Effort Actual vs Actual (**first 3 tabs for LEA**)
- Report SEMB – Special Education Maintenance of Effort Budget vs Actual (**first 3 tabs for LEA**)
- Technical Review Checklist (**for Unaudited Actuals only**)

Send Via Email

DAT file – Official export

Excel file of LCFF Calculation reconciled to fiscal year 2022-23
 PGUSD Special Meeting of September 14, 2023

ESCAPE Fiscal Yearend Checklist report with no outstanding items (email to: das-advisory@montereycoe.org)

Unaudited Actuals
FINANCIAL REPORTS
2022-23 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.67%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$779,356.14
	Adjusted Appropriations Limit	\$33,463,074.77
	Appropriations Subject to Limit	\$32,040,477.57
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.05%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

Pacific Grove Unified
Monterey County

Unaudited Actuals
FINANCIAL REPORTS
2022-23 Unaudited Actuals
School District Certification

27 66134 000000
Form CA
D8ARBPUJSW(2022-23)

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep 14, 2023
Clerk / Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Ricardo Estrada
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Financial Analyst
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E-mail Address

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

27 66134 000000
Form 01
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	35,887,715.25	0.00	35,887,715.25	37,599,021.00	0.00	37,599,021.00	4.8%
2) Federal Revenue		8100-8299	0.00	1,645,131.86	1,645,131.86	25,000.00	990,180.02	1,015,180.02	-38.3%
3) Other State Revenue		8300-8599	437,697.41	4,093,883.61	4,531,581.02	362,279.50	3,040,526.38	3,402,805.88	-24.9%
4) Other Local Revenue		8600-8799	800,002.12	2,291,470.26	3,091,472.38	1,011,953.39	1,601,432.89	2,613,386.28	-15.5%
5) TOTAL, REVENUES			37,125,414.78	8,030,485.73	45,155,900.51	38,998,253.89	5,632,139.29	44,630,393.18	-1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,010,627.40	3,972,999.71	19,983,627.11	16,353,460.68	3,832,670.64	20,186,131.32	1.0%
2) Classified Salaries		2000-2999	5,056,579.05	3,187,877.67	8,244,456.72	5,602,097.99	3,485,696.17	9,087,794.16	10.2%
3) Employee Benefits		3000-3999	6,438,639.19	3,961,293.35	10,399,932.54	6,899,367.33	4,237,406.29	11,136,773.62	7.1%
4) Books and Supplies		4000-4999	604,367.98	762,143.19	1,366,511.17	553,705.51	993,398.13	1,547,103.64	13.2%
5) Services and Other Operating Expenditures		5000-5999	2,637,646.56	1,176,773.49	3,814,420.05	2,539,032.08	1,406,240.71	3,945,272.79	3.4%
6) Capital Outlay		6000-6999	5,000.00	93,918.68	98,918.68	0.00	109,235.43	109,235.43	10.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,312.00	119,534.00	127,846.00	0.00	82,000.00	82,000.00	-35.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(157,883.43)	60,557.90	(97,325.53)	(20,800.00)	20,800.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			30,603,288.75	13,335,097.99	43,938,386.74	31,926,863.59	14,167,447.37	46,094,310.96	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,522,126.03	(5,304,612.26)	1,217,513.77	7,071,390.30	(8,535,308.08)	(1,463,917.78)	-220.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	418,285.90	0.00	418,285.90	419,635.00	0.00	419,635.00	0.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(6,250,428.25)	6,250,428.25	0.00	(7,379,969.59)	7,379,969.59	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,668,714.15)	6,250,428.25	(418,285.90)	(7,799,604.59)	7,379,969.59	(419,635.00)	0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(146,588.12)	945,815.99	799,227.87	(728,214.29)	(1,155,338.49)	(1,883,552.78)	-335.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,904,874.12	2,514,965.44	8,419,839.56	5,759,205.92	3,459,861.51	9,219,067.43	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

27 66134 0000000
Form 01
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,904,874.12	2,514,965.44	8,419,839.56	5,759,205.92	3,459,861.51	9,219,067.43	9.5%
d) Other Restatements		9795	919.92	(919.92)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,905,794.04	2,514,045.52	8,419,839.56	5,759,205.92	3,459,861.51	9,219,067.43	9.5%
2) Ending Balance, June 30 (E + F1e)			5,759,205.92	3,459,861.51	9,219,067.43	5,030,991.63	2,304,523.02	7,335,514.65	-20.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	5,114.71	0.00	5,114.71	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,459,861.51	3,459,861.51	0.00	2,327,460.84	2,327,460.84	-32.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,418,321.04	0.00	4,418,321.04	3,641,079.52	0.00	3,641,079.52	-17.6%
Property Taxes (.05%)	0000	9780	185,627.07		185,627.07			0.00	
Basic Aid Reserve	0000	9780	3,767,457.31		3,767,457.31			0.00	
Deferred Maintenance	0000	9780	276,846.00		276,846.00			0.00	
STRS/PERS Reserve	0000	9780	137,529.23		137,529.23			0.00	
Utilities- PG&E Reserve	1100	9780	7,619.98		7,619.98			0.00	
STRS/PERS Reserve	1400	9780	43,241.45		43,241.45			0.00	
Property Tax Reserve (.05%)	0000	9780			0.00	163,922.00		163,922.00	
STRS/PERS Reserve	0000	9780			0.00	131,422.00		131,422.00	
Deferred Maintenance Reserve	0000	9780			0.00	261,017.57		261,017.57	
Basic Aid Reserve	0000	9780			0.00	3,086,714.49		3,086,714.49	
Utilities/ PG&E Reserve	1100	9780			0.00	(4,149.02)		(4,149.02)	
Basic Aid Reserve	1400	9780			0.00	2,152.48		2,152.48	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,330,770.17	0.00	1,330,770.17	1,389,912.11	0.00	1,389,912.11	4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(22,937.82)	(22,937.82)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,707,936.29	3,236,177.81	9,944,114.10				
1) Fair Value Adjustment to Cash in County Treasury		9111	(207,108.00)	0.00	(207,108.00)				

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

27 66134 0000000
Form 01
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	7,909.74	1,488.90	9,398.64				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	128,179.33	1,215,242.46	1,343,421.79				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	428,583.61	0.00	428,583.61				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	5,114.71	0.00	5,114.71				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			7,075,615.68	4,452,909.17	11,528,524.85				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	854,363.25	516,508.29	1,370,871.54				
2) Due to Grantor Governments		9590	0.00	113,506.42	113,506.42				
3) Due to Other Funds		9610	418,285.90	32,977.53	451,263.43				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	43,760.61	330,055.42	373,816.03				
6) TOTAL, LIABILITIES			1,316,409.76	993,047.66	2,309,457.42				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,759,205.92	3,459,861.51	9,219,067.43				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,505,456.00	0.00	2,505,456.00	2,505,456.00	0.00	2,505,456.00	0.0%
Education Protection Account State Aid - Current Year		8012	358,384.00	0.00	358,384.00	346,638.00	0.00	346,638.00	-3.3%
State Aid - Prior Years		8019	14.00	0.00	14.00	0.00	0.00	0.00	-100.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

27 66134 000000
Form 01
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	115,682.66	0.00	115,682.66	121,467.00	0.00	121,467.00	5.0%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	31,579,286.21	0.00	31,579,286.21	33,417,471.00	0.00	33,417,471.00	5.8%
Unsecured Roll Taxes		8042	1,345,470.93	0.00	1,345,470.93	1,578,022.00	0.00	1,578,022.00	17.3%
Prior Years' Taxes		8043	277,139.41	0.00	277,139.41	4,243.00	0.00	4,243.00	-98.5%
Supplemental Taxes		8044	0.00	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	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	65,113.04	0.00	65,113.04	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,246,546.25	0.00	36,246,546.25	37,973,297.00	0.00	37,973,297.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(358,831.00)		(358,831.00)	(358,831.00)		(358,831.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	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	(15,445.00)	0.00	(15,445.00)	New
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES			35,887,715.25	0.00	35,887,715.25	37,599,021.00	0.00	37,599,021.00	4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	400,460.08	400,460.08	0.00	392,033.46	392,033.46	-2.1%
Special Education Discretionary Grants		8182	0.00	83,993.04	83,993.04	0.00	20,006.81	20,006.81	-76.2%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	0.00	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	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

27 66134 0000000
Form 01
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		156,636.00	156,636.00		137,857.33	137,857.33	-12.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		35,071.00	35,071.00		34,683.00	34,683.00	-1.1%
Title III, Part A, Immigrant Student Program	4201	8290		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	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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	12,357.00		12,357.00	12,357.00	0.0%
Career and Technical Education	3500-3599	8290		26,429.01	26,429.01		25,675.00	25,675.00	-2.9%
All Other Federal Revenue	All Other	8290	0.00	930,185.73	930,185.73	25,000.00	367,567.42	392,567.42	-57.8%
TOTAL, FEDERAL REVENUE			0.00	1,645,131.86	1,645,131.86	25,000.00	990,180.02	1,015,180.02	-38.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	296,865.00	296,865.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	71,667.00	0.00	71,667.00	71,667.00	0.00	71,667.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	247,402.67	108,254.30	355,656.97	288,231.00	101,246.00	389,477.00	9.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	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	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

27 66134 000000
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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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	0.0%
Career Technical Education Incentive Grant Program	6387	8590		101,604.34	101,604.34		116,583.00	116,583.00	14.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	118,627.74	3,587,159.97	3,705,787.71	2,381.50	2,822,697.38	2,825,078.88	-23.8%
TOTAL, OTHER STATE REVENUE			437,697.41	4,093,883.61	4,531,581.02	362,279.50	3,040,526.38	3,402,805.88	-24.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	.34	0.00	.34	0.00	0.00	0.00	-100.0%
Other		8622	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	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	0.00	0.0%
Interest		8660	294,701.39	(522.23)	294,179.16	314,513.25	0.00	314,513.25	6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,563.22	0.00	9,563.22	217,944.10	0.00	217,944.10	2,179.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	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	0.00	0.0%

Pacific Grove Unified
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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Fees From Individuals		8675	1,800.00	0.00	1,800.00	15,000.00	0.00	15,000.00	733.3%
Interagency Services		8677	0.00	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	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	493,937.17	986,701.38	1,480,638.55	464,496.04	365,154.24	829,650.28	-44.0%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,305,291.11	1,305,291.11		1,236,278.65	1,236,278.65	-5.3%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800,002.12	2,291,470.26	3,091,472.38	1,011,953.39	1,601,432.89	2,613,386.28	-15.5%
TOTAL, REVENUES			37,125,414.78	8,030,485.73	45,155,900.51	38,998,253.89	5,632,139.29	44,630,393.18	-1.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,975,406.45	2,545,074.66	15,520,481.11	13,405,170.70	2,521,893.96	15,927,064.66	2.6%
Certificated Pupil Support Salaries		1200	927,597.25	861,561.46	1,789,158.71	954,712.17	878,198.75	1,832,910.92	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,905,037.70	210,527.78	2,115,565.48	1,789,417.71	43,083.08	1,832,500.79	-13.4%
Other Certificated Salaries		1900	202,586.00	355,835.81	558,421.81	204,160.10	389,494.85	593,654.95	6.3%
TOTAL, CERTIFICATED SALARIES			16,010,627.40	3,972,999.71	19,983,627.11	16,353,460.68	3,832,670.64	20,186,131.32	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	724,778.13	1,852,290.19	2,577,068.32	735,948.16	1,927,743.23	2,663,691.39	3.4%

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Classified Support Salaries		2200	1,551,855.01	553,855.43	2,105,710.44	1,708,227.56	615,106.54	2,323,334.10	10.3%
Classified Supervisors' and Administrators' Salaries		2300	678,362.39	172,373.04	850,735.43	699,473.41	164,884.73	864,358.14	1.6%
Clerical, Technical and Office Salaries		2400	1,800,108.32	91,178.95	1,891,287.27	1,978,349.91	95,271.92	2,073,621.83	9.6%
Other Classified Salaries		2900	301,475.20	518,180.06	819,655.26	480,098.95	682,689.75	1,162,788.70	41.9%
TOTAL, CLASSIFIED SALARIES			5,056,579.05	3,187,877.67	8,244,456.72	5,602,097.99	3,485,696.17	9,087,794.16	10.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,917,561.57	2,465,024.11	5,382,585.68	3,044,741.72	2,538,668.36	5,583,410.08	3.7%
PERS		3201-3202	1,268,376.63	728,191.74	1,996,568.37	1,484,184.41	858,899.66	2,343,084.07	17.4%
OASDI/Medicare/Alternative		3301-3302	604,186.57	276,881.47	881,068.04	704,657.54	317,169.13	1,021,826.67	16.0%
Health and Welfare Benefits		3401-3402	858,184.64	298,484.67	1,156,669.31	820,910.08	324,374.77	1,145,284.85	-1.0%
Unemployment Insurance		3501-3502	105,153.50	34,643.00	139,796.50	109,920.04	36,538.99	146,459.03	4.8%
Workers' Compensation		3601-3602	458,779.39	155,196.05	613,975.44	478,988.42	159,340.79	638,329.21	4.0%
OPEB, Allocated		3701-3702	209,933.00	0.00	209,933.00	242,550.00	0.00	242,550.00	15.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,463.89	2,872.31	19,336.20	13,415.12	2,414.59	15,829.71	-18.1%
TOTAL, EMPLOYEE BENEFITS			6,438,639.19	3,961,293.35	10,399,932.54	6,899,367.33	4,237,406.29	11,136,773.62	7.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	164,695.88	192,929.68	357,625.56	190,500.00	102,989.69	293,489.69	-17.9%
Books and Other Reference Materials		4200	22,769.28	10,415.37	33,184.65	25,354.62	0.00	25,354.62	-23.6%
Materials and Supplies		4300	376,654.59	452,383.47	829,038.06	311,850.89	832,034.44	1,143,885.33	38.0%
Noncapitalized Equipment		4400	40,248.23	106,414.67	146,662.90	26,000.00	58,374.00	84,374.00	-42.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			604,367.98	762,143.19	1,366,511.17	553,705.51	993,398.13	1,547,103.64	13.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	47,170.19	15,553.79	62,723.98	103,949.00	56,305.65	160,254.65	155.5%
Dues and Memberships		5300	41,580.28	3,717.00	45,297.28	41,377.00	0.00	41,377.00	-8.7%
Insurance		5400 - 5450	295,449.73	0.00	295,449.73	295,500.00	0.00	295,500.00	0.0%
Operations and Housekeeping Services		5500	1,203,597.98	0.00	1,203,597.98	1,109,823.98	0.00	1,109,823.98	-7.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,399.41	70,006.75	186,406.16	114,630.00	102,700.00	217,330.00	16.6%
Transfers of Direct Costs		5710	(1,702.80)	1,702.80	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	861,526.37	1,076,194.44	1,937,720.81	733,367.00	1,242,843.16	1,976,210.16	2.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

27 66134 0000000
Form 01
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Communications		5900	73,625.40	9,598.71	83,224.11	140,385.10	4,391.90	144,777.00	74.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,637,646.56	1,176,773.49	3,814,420.05	2,539,032.08	1,406,240.71	3,945,272.79	3.4%
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	5,000.00	93,918.68	98,918.68	0.00	109,235.43	109,235.43	10.4%
Equipment Replacement		6500	0.00	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	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	93,918.68	98,918.68	0.00	109,235.43	109,235.43	10.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,312.00	0.00	8,312.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	119,534.00	119,534.00	0.00	82,000.00	82,000.00	-31.4%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

27 66134 0000000
Form 01
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	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	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	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	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,312.00	119,534.00	127,846.00	0.00	82,000.00	82,000.00	-35.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(60,557.90)	60,557.90	0.00	(20,800.00)	20,800.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(97,325.53)	0.00	(97,325.53)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(157,883.43)	60,557.90	(97,325.53)	(20,800.00)	20,800.00	0.00	-100.0%
TOTAL, EXPENDITURES			30,603,288.75	13,335,097.99	43,938,386.74	31,926,863.59	14,167,447.37	46,094,310.96	4.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	18,285.90	0.00	18,285.90	19,635.00	0.00	19,635.00	7.4%
To: Special Reserve Fund		7612	0.00	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	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			418,285.90	0.00	418,285.90	419,635.00	0.00	419,635.00	0.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

27 66134 0000000
Form 01
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	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	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,250,428.25)	6,250,428.25	0.00	(7,379,969.59)	7,379,969.59	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,250,428.25)	6,250,428.25	0.00	(7,379,969.59)	7,379,969.59	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,668,714.15)	6,250,428.25	(418,285.90)	(7,799,604.59)	7,379,969.59	(419,635.00)	0.3%

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

27 66134 0000000
Form 01
D8ARBUJSW(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	35,887,715.25	0.00	35,887,715.25	37,599,021.00	0.00	37,599,021.00	4.8%
2) Federal Revenue		8100-8299	0.00	1,645,131.86	1,645,131.86	25,000.00	990,180.02	1,015,180.02	-38.3%
3) Other State Revenue		8300-8599	437,697.41	4,093,883.61	4,531,581.02	362,279.50	3,040,526.38	3,402,805.88	-24.9%
4) Other Local Revenue		8600-8799	800,002.12	2,291,470.26	3,091,472.38	1,011,953.39	1,601,432.89	2,613,386.28	-15.5%
5) TOTAL, REVENUES			37,125,414.78	8,030,485.73	45,155,900.51	38,998,253.89	5,632,139.29	44,630,393.18	-1.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		17,862,899.76	8,365,710.52	26,228,610.28	18,565,797.10	8,631,709.45	27,197,506.55	3.7%
2) Instruction - Related Services	2000-2999		3,712,113.08	901,201.89	4,613,314.97	3,878,275.08	883,778.98	4,762,054.06	3.2%
3) Pupil Services	3000-3999		1,614,431.91	2,153,827.44	3,768,259.35	1,750,682.63	2,379,099.34	4,129,781.97	9.6%
4) Ancillary Services	4000-4999		376,564.63	47,164.51	423,729.14	515,845.77	17,152.00	532,997.77	25.8%
5) Community Services	5000-5999		0.00	171,683.10	171,683.10	0.00	327,775.55	327,775.55	90.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,695,360.65	169,029.72	3,864,390.37	4,012,755.17	391,170.51	4,403,925.68	14.0%
8) Plant Services	8000-8999		3,089,426.72	1,406,946.81	4,496,373.53	3,079,852.84	1,454,761.54	4,534,614.38	0.9%
9) Other Outgo	9000-9999	Except 7600-7699	252,492.00	119,534.00	372,026.00	123,655.00	82,000.00	205,655.00	-44.7%
10) TOTAL, EXPENDITURES			30,603,288.75	13,335,097.99	43,938,386.74	31,926,863.59	14,167,447.37	46,094,310.96	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,522,126.03	(5,304,612.26)	1,217,513.77	7,071,390.30	(8,535,308.08)	(1,463,917.78)	-220.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	418,285.90	0.00	418,285.90	419,635.00	0.00	419,635.00	0.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(6,250,428.25)	6,250,428.25	0.00	(7,379,969.59)	7,379,969.59	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,668,714.15)	6,250,428.25	(418,285.90)	(7,799,604.59)	7,379,969.59	(419,635.00)	0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146,588.12)	945,815.99	799,227.87	(728,214.29)	(1,155,338.49)	(1,883,552.78)	-335.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,904,874.12	2,514,965.44	8,419,839.56	5,759,205.92	3,459,861.51	9,219,067.43	9.5%

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

27 66134 0000000
Form 01
D8ARBPUJSW(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,904,874.12	2,514,965.44	8,419,839.56	5,759,205.92	3,459,861.51	9,219,067.43	9.5%
d) Other Restatements		9795	919.92	(919.92)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,905,794.04	2,514,045.52	8,419,839.56	5,759,205.92	3,459,861.51	9,219,067.43	9.5%
2) Ending Balance, June 30 (E + F1e)			5,759,205.92	3,459,861.51	9,219,067.43	5,030,991.63	2,304,523.02	7,335,514.65	-20.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	5,114.71	0.00	5,114.71	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,459,861.51	3,459,861.51	0.00	2,327,460.84	2,327,460.84	-32.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,418,321.04	0.00	4,418,321.04	3,641,079.52	0.00	3,641,079.52	-17.6%
Property Taxes (.05%)	0000	9780	185,627.07		185,627.07			0.00	
Basic Aid Reserve	0000	9780	3,767,457.31		3,767,457.31			0.00	
Deferred Maintenance	0000	9780	276,846.00		276,846.00			0.00	
STRS/PERS Reserve	0000	9780	137,529.23		137,529.23			0.00	
Utilities- PG&E Reserve	1100	9780	7,619.98		7,619.98			0.00	
STRS/PERS Reserve	1400	9780	43,241.45		43,241.45			0.00	
Property Tax Reserve (.05%)	0000	9780			0.00	163,922.00		163,922.00	
STRS/PERS Reserve	0000	9780			0.00	131,422.00		131,422.00	
Deferred Maintenance Reserve	0000	9780			0.00	261,017.57		261,017.57	
Basic Aid Reserve	0000	9780			0.00	3,086,714.49		3,086,714.49	
Utilities/ PG&E Reserve	1100	9780			0.00	(4,149.02)		(4,149.02)	
Basic Aid Reserve	1400	9780			0.00	2,152.48		2,152.48	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,330,770.17	0.00	1,330,770.17	1,389,912.11	0.00	1,389,912.11	4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(22,937.82)	(22,937.82)	New

Pacific Grove Unified
Monterey County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

27 66134 0000000
Form 01
D8ARBPUJSW(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	299,311.89	291,669.34
6266	Educator Effectiveness, FY 2021-22	496,615.81	9,443.05
6300	Lottery: Instructional Materials	41,063.45	41,063.45
6500	Special Education	342,926.60	196,771.14
6512	Special Ed: Mental Health Services	145,991.71	27,596.25
6537	Special Ed: Learning Recovery Support	1,412.46	1,412.46
6546	Mental Health-Related Services	30,477.62	33,631.23
6547	Special Education Early Intervention Preschool Grant	155,445.95	15,271.95
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	305,422.88	305,422.88
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	8,221.66	8,221.66
7029	Child Nutrition: Food Service Staff Training Funds	10,202.15	10,202.15
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	296,865.00	296,865.00
7311	Classified School Employee Professional Development Block Grant	13,494.10	13,299.10
7412	A-G Access/Success Grant	14,579.81	0.00
7413	A-G Learning Loss Mitigation Grant	13,795.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	63,898.43	0.00
7435	Learning Recovery Emergency Block Grant	506,872.00	271,770.60
7810	Other Restricted State	14,905.00	14,905.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	13,805.07	0.00
9010	Other Restricted Local	684,554.92	789,915.58
Total, Restricted Balance		3,459,861.51	2,327,460.84

Pacific Grove Unified
Monterey County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

27 66134 0000000
Form 08
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	359,637.29	0.00	-200.0%
5) TOTAL, REVENUES			359,637.29	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	170,172.43	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	168,170.72	0.00	-200.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			338,343.15	0.00	-300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,294.14	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,294.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	362,197.43	383,491.57	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			362,197.43	383,491.57	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			362,197.43	383,491.57	5.9%
2) Ending Balance, June 30 (E + F1e)			383,491.57	383,491.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	383,491.57	383,491.57	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

27 66134 000000
Form 08
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	383,491.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			383,491.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			383,491.57		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	242.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	359,394.99	0.00	-100.0%
TOTAL, REVENUES			359,637.29	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	170,172.43	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			170,172.43	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	29,706.76	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	138,463.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			168,170.72	0.00	-200.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

27 66134 000000
Form 08
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			338,343.15	0.00	-300.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	359,637.29	0.00	-200.0%
5) TOTAL, REVENUES			359,637.29	0.00	-200.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		338,343.15	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			338,343.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,294.14	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,294.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	362,197.43	383,491.57	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			362,197.43	383,491.57	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			362,197.43	383,491.57	5.9%
2) Ending Balance, June 30 (E + F1e)			383,491.57	383,491.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	383,491.57	383,491.57	0.0%
c) Committed					

Pacific Grove Unified
Monterey County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

27 66134 0000000
Form 08
D8ARBPUJSW(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Pacific Grove Unified
 Monterey County

Unaudited Actuals
 Student Activity Special Revenue Fund
 Exhibit: Restricted Balance Detail

27 66134 0000000
 Form 08
 D8ARBPUJSW(2022-23)

	Resource	Description	2022-23	
			Unaudited Actuals	2023-24 Budget
	8210	Student Activity Funds	383,491.57	383,491.57
Total, Restricted Balance			383,491.57	383,491.57

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	265,459.00	265,459.00	0.0%
2) Federal Revenue		8100-8299	39,606.70	55,295.00	39.6%
3) Other State Revenue		8300-8599	1,694,721.00	1,896,913.45	11.9%
4) Other Local Revenue		8600-8799	751,821.74	631,769.35	-16.0%
5) TOTAL, REVENUES			2,751,608.44	2,849,436.80	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	555,593.06	685,817.21	23.4%
2) Classified Salaries		2000-2999	982,354.89	1,217,259.59	23.9%
3) Employee Benefits		3000-3999	515,937.82	683,778.97	32.5%
4) Books and Supplies		4000-4999	126,479.22	275,221.69	117.6%
5) Services and Other Operating Expenditures		5000-5999	135,195.88	187,130.30	38.4%
6) Capital Outlay		6000-6999	50,810.91	151,419.71	198.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,704.54	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,431,076.32	3,200,627.47	31.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			320,532.12	(351,190.67)	-209.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			320,532.12	(351,190.67)	-209.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,354,089.49	2,674,621.61	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,354,089.49	2,674,621.61	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,354,089.49	2,674,621.61	13.6%
2) Ending Balance, June 30 (E + F1e)			2,674,621.61	2,323,430.94	-13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	699,669.82	450,831.72	-35.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,974,951.79	1,872,599.22	-5.2%
Assigned for the Perpetuation of Adult Education	0000	9780	1,974,951.79		
Fund 11 Reserve	0000	9780		1,872,599.22	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,636,958.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(49,811.00)		
b) in Banks		9120	3,832.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	2,966.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	106,991.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,700,937.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,285.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,031.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			26,316.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,674,621.61		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	265,459.00	265,459.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			265,459.00	265,459.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	39,606.70	55,295.00	39.6%
TOTAL, FEDERAL REVENUE			39,606.70	55,295.00	39.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,635,945.00	1,844,219.45	12.7%
All Other State Revenue	All Other	8590	58,776.00	52,694.00	-10.3%
TOTAL, OTHER STATE REVENUE			1,694,721.00	1,896,913.45	11.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32,663.92	30,000.00	-8.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,255.33	55,066.33	947.8%
Fees and Contracts					
Adult Education Fees		8671	553,282.61	461,409.31	-16.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	160,619.88	85,293.71	-46.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			751,821.74	631,769.35	-16.0%
TOTAL, REVENUES			2,751,608.44	2,849,436.80	3.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	362,422.76	478,358.28	32.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	193,170.30	207,458.93	7.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			555,593.06	685,817.21	23.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	502,937.21	626,384.16	24.5%
Classified Support Salaries		2200	154,096.43	158,500.97	2.9%
Classified Supervisors' and Administrators' Salaries		2300	78,235.20	93,216.82	19.1%
Clerical, Technical and Office Salaries		2400	225,279.60	292,061.30	29.6%
Other Classified Salaries		2900	21,806.45	47,096.34	116.0%
TOTAL, CLASSIFIED SALARIES			982,354.89	1,217,259.59	23.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	184,990.10	154,243.89	-16.6%
PERS		3201-3202	173,970.51	327,521.22	88.3%
OASDI/Medicare/Alternative		3301-3302	68,036.19	109,283.90	60.6%
Health and Welfare Benefits		3401-3402	45,699.16	35,113.92	-23.2%
Unemployment Insurance		3501-3502	7,601.49	10,462.37	37.6%
Workers' Compensation		3601-3602	33,522.66	45,581.91	36.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,117.71	1,571.76	-25.8%
TOTAL, EMPLOYEE BENEFITS			515,937.82	683,778.97	32.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	76,053.12	203,212.44	167.2%
Noncapitalized Equipment		4400	50,426.10	72,009.25	42.8%
TOTAL, BOOKS AND SUPPLIES			126,479.22	275,221.69	117.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,735.84	15,025.00	28.0%
Dues and Memberships		5300	1,427.11	800.00	-43.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,648.83	500.00	-86.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	104,605.94	154,588.00	47.8%
Communications		5900	13,778.16	16,217.30	17.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,195.88	187,130.30	38.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	103,419.71	New
Equipment		6400	50,810.91	48,000.00	-5.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,810.91	151,419.71	198.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

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Form 11
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	64,704.54	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,704.54	0.00	-100.0%
TOTAL, EXPENDITURES			2,431,076.32	3,200,627.47	31.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	265,459.00	265,459.00	0.0%
2) Federal Revenue		8100-8299	39,606.70	55,295.00	39.6%
3) Other State Revenue		8300-8599	1,694,721.00	1,896,913.45	11.9%
4) Other Local Revenue		8600-8799	751,821.74	631,769.35	-16.0%
5) TOTAL, REVENUES			2,751,608.44	2,849,436.80	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,344,464.35	1,854,265.23	37.9%
2) Instruction - Related Services	2000-2999		800,927.35	1,012,357.44	26.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		64,704.54	0.00	-100.0%
8) Plant Services	8000-8999		220,980.08	334,004.80	51.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,431,076.32	3,200,627.47	31.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			320,532.12	(351,190.67)	-209.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			320,532.12	(351,190.67)	-209.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,354,089.49	2,674,621.61	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,354,089.49	2,674,621.61	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,354,089.49	2,674,621.61	13.6%
2) Ending Balance, June 30 (E + F1e)					
			2,674,621.61	2,323,430.94	-13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	699,669.82	450,831.72	-35.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,974,951.79	1,872,599.22	-5.2%
Assigned for the Perpetuation of Adult Education	0000	9780	1,974,951.79		
Fund 11 Reserve	0000	9780		1,872,599.22	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Adult Education Fund
Exhibit: Restricted Balance Detail

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Form 11
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	Resource	Description	2022-23	
			Unaudited Actuals	2023-24 Budget
	6391	Adult Education Program	699,669.82	450,831.72
Total, Restricted Balance			699,669.82	450,831.72

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,444.00	0.00	-100.0%
3) Other State Revenue		8300-8599	150,499.89	131,018.54	-12.9%
4) Other Local Revenue		8600-8799	349,913.09	358,236.41	2.4%
5) TOTAL, REVENUES			516,856.98	489,254.95	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	75,227.85	67,759.20	-9.9%
2) Classified Salaries		2000-2999	219,961.06	262,682.92	19.4%
3) Employee Benefits		3000-3999	109,393.23	129,114.65	18.0%
4) Books and Supplies		4000-4999	11,052.91	11,840.27	7.1%
5) Services and Other Operating Expenditures		5000-5999	2,420.00	9,242.00	281.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,037.38	0.00	-100.0%
9) TOTAL, EXPENDITURES			422,092.43	480,639.04	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,764.55	8,615.91	-9.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,285.90	19,635.00	7.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,285.90	19,635.00	7.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			113,050.45	28,250.91	-75.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,328.80	137,379.25	464.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,328.80	137,379.25	464.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,328.80	137,379.25	464.7%
2) Ending Balance, June 30 (E + F1e)			137,379.25	165,630.16	20.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	27,669.00	27,244.00	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	109,710.25	138,386.16	26.1%
Preschool Perpetuation	0000	9780	109,710.25		
Child Development Reserve	0000	9780		138,386.16	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	63,904.67		
		9111	3,122.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	9,243.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,133.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	52,294.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			140,697.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	610.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,707.57		
6) TOTAL, LIABILITIES			3,317.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)					
			137,379.25		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,444.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			16,444.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	142,364.00	122,899.00	-13.7%
All Other State Revenue	All Other	8590	8,135.89	8,119.54	-0.2%
TOTAL, OTHER STATE REVENUE			150,499.89	131,018.54	-12.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	(859.04)	(1,200.00)	39.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,558.41	(563.59)	-122.0%
Fees and Contracts					
Child Development Parent Fees		8673	345,740.72	360,000.00	4.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,473.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			349,913.09	358,236.41	2.4%
TOTAL, REVENUES			516,856.98	489,254.95	-5.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	75,227.85	67,759.20	-9.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			75,227.85	67,759.20	-9.9%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Child Development Fund
Expenditures by Object

27 66134 0000000
Form 12
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	42,902.33	38,075.29	-11.3%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	177,058.73	224,607.63	26.9%
TOTAL, CLASSIFIED SALARIES			219,961.06	262,682.92	19.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,835.00	18,207.01	-12.6%
PERS		3201-3202	47,371.91	64,758.91	36.7%
OASDI/Medicare/Alternative		3301-3302	15,747.11	18,498.85	17.5%
Health and Welfare Benefits		3401-3402	17,573.47	18,884.94	7.5%
Unemployment Insurance		3501-3502	1,467.55	1,651.85	12.6%
Workers' Compensation		3601-3602	6,398.19	7,113.09	11.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			109,393.23	129,114.65	18.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,052.91	11,840.27	7.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,052.91	11,840.27	7.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,420.00	9,242.00	281.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,420.00	9,242.00	281.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,037.38	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,037.38	0.00	-100.0%
TOTAL, EXPENDITURES			422,092.43	480,639.04	13.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Child Development Fund
Expenditures by Object

27 66134 0000000
Form 12
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	18,285.90	19,635.00	7.4%
(a) TOTAL, INTERFUND TRANSFERS IN			18,285.90	19,635.00	7.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,285.90	19,635.00	7.4%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,444.00	0.00	-100.0%
3) Other State Revenue		8300-8599	150,499.89	131,018.54	-12.9%
4) Other Local Revenue		8600-8799	349,913.09	358,236.41	2.4%
5) TOTAL, REVENUES			516,856.98	489,254.95	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		174,582.22	166,992.54	-4.3%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		243,472.83	313,646.50	28.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,037.38	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			422,092.43	480,639.04	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,764.55	8,615.91	-90.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,285.90	19,635.00	7.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,285.90	19,635.00	7.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			113,050.45	28,250.91	-75.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,328.80	137,379.25	464.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,328.80	137,379.25	464.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,328.80	137,379.25	464.7%
2) Ending Balance, June 30 (E + F1e)					
			137,379.25	165,630.16	20.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	27,669.00	27,244.00	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	109,710.25	138,386.16	26.1%
Preschool Perpetuation	0000	9780	109,710.25		
Child Development Reserve	0000	9780		138,386.16	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Child Development Fund
Exhibit: Restricted Balance Detail

27 66134 0000000
Form 12
D8ARBPUJSW(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	425.00	0.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	10,800.00	10,800.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	16,444.00	16,444.00
Total, Restricted Balance		27,669.00	27,244.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,995.87	365,536.60	-8.8%
3) Other State Revenue		8300-8599	932,168.38	941,000.00	0.9%
4) Other Local Revenue		8600-8799	16,257.11	19,854.30	22.1%
5) TOTAL, REVENUES			1,349,421.36	1,326,390.90	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	358,095.55	410,614.33	14.7%
3) Employee Benefits		3000-3999	106,025.17	129,314.96	22.0%
4) Books and Supplies		4000-4999	537,709.97	563,536.60	4.8%
5) Services and Other Operating Expenditures		5000-5999	16,047.61	33,387.00	108.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,583.61	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,046,461.91	1,136,852.89	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			302,959.45	189,538.01	-37.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			302,959.45	189,538.01	-37.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	534,680.62	837,640.07	56.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			534,680.62	837,640.07	56.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			534,680.62	837,640.07	56.7%
2) Ending Balance, June 30 (E + F1e)			837,640.07	1,027,178.08	22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,994.23	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	819,376.51	1,022,880.11	24.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,269.33	4,297.97	0.7%
Cafeteria Expenditures	0000	9780	4,269.33		
Cafeteria Reserve	0000	9780		4,297.97	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,676.00)		
2) Cash		9110	706,470.51		
b) in Banks					
1) in Revolving Cash Account		9130	0.00		
2) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	99,395.48		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	154,039.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	13,994.23		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			964,223.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	21,499.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,583.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	76,500.00		
6) TOTAL, LIABILITIES			126,583.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			837,640.07		
FEDERAL REVENUE					
Child Nutrition Programs		8220	400,995.87	365,536.60	-8.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,995.87	365,536.60	-8.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	932,168.38	941,000.00	0.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			932,168.38	941,000.00	0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	15,578.81	9,500.00	-39.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	678.30	10,354.30	1,426.5%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,257.11	19,854.30	22.1%
TOTAL, REVENUES			1,349,421.36	1,326,390.90	-1.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	231,067.60	284,386.49	23.1%
Classified Supervisors' and Administrators' Salaries		2300	127,027.95	126,227.84	-0.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			358,095.55	410,614.33	14.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
PERS		3201-3202	59,566.47	81,832.41	37.4%
OASDI/Medicare/Alternative		3301-3302	25,305.23	29,118.90	15.1%
Health and Welfare Benefits		3401-3402	10,876.48	7,365.74	-32.3%
Unemployment Insurance		3501-3502	1,748.35	2,053.07	17.4%
Workers' Compensation		3601-3602	7,774.02	8,944.84	15.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	754.62	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			106,025.17	129,314.96	22.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	54,104.79	62,000.00	14.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	483,605.18	501,536.60	3.7%
TOTAL, BOOKS AND SUPPLIES			537,709.97	563,536.60	4.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12.45	0.00	-100.0%
Dues and Memberships		5300	400.00	857.00	114.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,663.18	25,000.00	188.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,318.53	6,600.00	4.5%
Communications		5900	653.45	930.00	42.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,047.61	33,387.00	108.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	28,583.61	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,583.61	0.00	-100.0%
TOTAL, EXPENDITURES			1,046,461.91	1,136,852.89	8.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

27 66134 0000000
Form 13
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,995.87	365,536.60	-8.8%
3) Other State Revenue		8300-8599	932,168.38	941,000.00	0.9%
4) Other Local Revenue		8600-8799	16,257.11	19,854.30	22.1%
5) TOTAL, REVENUES			1,349,421.36	1,326,390.90	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,017,878.30	1,136,852.89	11.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		28,583.61	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,046,461.91	1,136,852.89	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			302,959.45	189,538.01	-37.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			302,959.45	189,538.01	-37.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	534,680.62	837,640.07	56.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			534,680.62	837,640.07	56.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			534,680.62	837,640.07	56.7%
2) Ending Balance, June 30 (E + F1e)					
			837,640.07	1,027,178.08	22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,994.23	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	819,376.51	1,022,880.11	24.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,269.33	4,297.97	0.7%
Cafeteria Expenditures	0000	9780	4,269.33		
Cafeteria Reserve	0000	9780		4,297.97	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

27 66134 0000000
Form 13
D8ARBPUJSW(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	761,190.13	954,693.73
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	58,186.38	58,186.38
Total, Restricted Balance		819,376.51	1,022,880.11

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	93,372.00	93,372.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,932.23)	4,482.67	-214.0%
5) TOTAL, REVENUES			89,439.77	97,854.67	9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	199.50	80,000.00	40,000.3%
5) Services and Other Operating Expenditures		5000-5999	75,671.80	183,646.98	142.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,871.30	263,646.98	247.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,568.47	(165,792.31)	-1,321.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,568.47	34,207.69	-84.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,872.99	387,441.46	122.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,872.99	387,441.46	122.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,872.99	387,441.46	122.8%
2) Ending Balance, June 30 (E + F1e)			387,441.46	421,649.15	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	387,441.46	421,649.15	8.8%
Deferred Maintenance	0000	9780	387,441.46		
Deferred Maintenance Reserve	0000	9780		421,649.15	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	416,886.10		
		9111	(8,683.00)		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			608,203.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,083.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	208,678.41		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			220,761.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			387,441.46		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	93,372.00	93,372.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			93,372.00	93,372.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,268.10	2,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,200.33)	2,482.67	-140.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,932.23)	4,482.67	-214.0%
TOTAL, REVENUES			89,439.77	97,854.67	9.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

27 66134 000000
Form 14
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	199.50	80,000.00	40,000.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			199.50	80,000.00	40,000.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,054.82	10,000.00	-83.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,616.98	173,646.98	945.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,671.80	183,646.98	142.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,871.30	263,646.98	247.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	93,372.00	93,372.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,932.23)	4,482.67	-214.0%
5) TOTAL, REVENUES			89,439.77	97,854.67	9.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		75,871.30	263,646.98	247.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			75,871.30	263,646.98	247.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,568.47	(165,792.31)	-1,321.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,568.47	34,207.69	-84.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,872.99	387,441.46	122.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,872.99	387,441.46	122.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,872.99	387,441.46	122.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			387,441.46	421,649.15	8.8%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	387,441.46	421,649.15	8.8%
Deferred Maintenance	0000	9780	387,441.46		
Deferred Maintenance Reserve	0000	9780		421,649.15	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Pacific Grove Unified
 Monterey County

Unaudited Actuals
 Deferred Maintenance Fund
 Exhibit: Restricted Balance Detail

27 66134 0000000
 Form 14
 D8ARBPUJSW(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110.45	254.58	130.5%
5) TOTAL, REVENUES			110.45	254.58	130.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			110.45	254.58	130.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110.45	254.58	130.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,152.51	6,262.96	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,152.51	6,262.96	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,152.51	6,262.96	1.8%
2) Ending Balance, June 30 (E + F1e)			6,262.96	6,517.54	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,262.96	6,517.54	4.1%
Post Employment Benefits	0000	9780	6,262.96		
Postemployment Benefits Reserve	0000	9780		6,517.54	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	6,395.96		
		9111	(133.00)		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,262.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,262.96		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	85.87	98.00	12.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	23.58	156.58	564.0%
TOTAL, OTHER LOCAL REVENUE			110.45	254.58	130.5%
TOTAL, REVENUES			110.45	254.58	130.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

27 66134 0000000
Form 20
D8ARBPUJSW(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110.45	254.58	130.5%
5) TOTAL, REVENUES			110.45	254.58	130.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			110.45	254.58	130.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110.45	254.58	130.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,152.51	6,262.96	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,152.51	6,262.96	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,152.51	6,262.96	1.8%
2) Ending Balance, June 30 (E + F1e)					
			6,262.96	6,517.54	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,262.96	6,517.54	4.1%
Post Employment Benefits	0000	9780	6,262.96		
Postemployment Benefits Reserve	0000	9780		6,517.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Pacific Grove Unified
 Monterey County

Unaudited Actuals
 Special Reserve Fund for Postemployment Benefits
 Exhibit: Restricted Balance Detail

27 66134 0000000
 Form 20
 D8ARBPUJSW(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Pacific Grove Unified
Monterey County

Unaudited Actuals
Building Fund
Expenditures by Object

27 66134 0000000
Form 21
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	252,437.36	240,116.69	-4.9%
5) TOTAL, REVENUES			252,437.36	240,116.69	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	59,217.13	85,849.68	45.0%
3) Employee Benefits		3000-3999	21,204.71	33,900.30	59.9%
4) Books and Supplies		4000-4999	488,944.47	267,742.21	-45.2%
5) Services and Other Operating Expenditures		5000-5999	545,344.79	282,250.00	-48.2%
6) Capital Outlay		6000-6999	2,208,062.63	4,688,775.00	112.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,322,773.73	5,358,517.19	61.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,070,336.37)	(5,118,400.50)	66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	5,871,750.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,871,750.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,070,336.37)	753,349.50	-124.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,511,729.63	3,441,393.26	-47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,511,729.63	3,441,393.26	-47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,511,729.63	3,441,393.26	-47.2%
2) Ending Balance, June 30 (E + F1e)			3,441,393.26	4,194,742.76	21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	750.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,233,750.47	3,931,557.71	21.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	206,892.79	263,185.05	27.2%
Technology Bond	0000	9780	206,892.79		
Technology Bond	0000	9780		263,185.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,322,963.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(87,935.99)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	51,047.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	750.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,286,825.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	845,432.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			845,432.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,441,393.26		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	72,940.83	48,731.68	-33.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	78,449.01	166,385.01	112.1%
Other Local Revenue					
All Other Local Revenue		8699	101,047.52	25,000.00	-75.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			252,437.36	240,116.69	-4.9%
TOTAL, REVENUES			252,437.36	240,116.69	-4.9%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Building Fund
Expenditures by Object

27 66134 0000000
Form 21
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	59,217.13	85,849.68	45.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,217.13	85,849.68	45.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,277.59	23,265.27	75.2%
OASDI/Medicare/Alternative		3301-3302	4,496.38	6,479.36	44.1%
Health and Welfare Benefits		3401-3402	2,011.02	1,856.29	-7.7%
Unemployment Insurance		3501-3502	265.06	429.22	61.9%
Workers' Compensation		3601-3602	1,154.66	1,870.16	62.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,204.71	33,900.30	59.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	231,871.03	136,742.21	-41.0%
Noncapitalized Equipment		4400	257,073.44	131,000.00	-49.0%
TOTAL, BOOKS AND SUPPLIES			488,944.47	267,742.21	-45.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,651.67	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	471,693.12	282,250.00	-40.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			545,344.79	282,250.00	-48.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	210,922.04	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,422,020.43	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	575,120.16	4,688,775.00	715.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,208,062.63	4,688,775.00	112.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,322,773.73	5,358,517.19	61.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Building Fund
Expenditures by Object

27 66134 0000000
Form 21
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	5,871,750.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	5,871,750.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	5,871,750.00	New

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	252,437.36	240,116.69	-4.9%
5) TOTAL, REVENUES			252,437.36	240,116.69	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,322,773.73	5,358,517.19	61.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,322,773.73	5,358,517.19	61.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,070,336.37)	(5,118,400.50)	66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	5,871,750.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,871,750.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,070,336.37)	753,349.50	-124.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,511,729.63	3,441,393.26	-47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,511,729.63	3,441,393.26	-47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,511,729.63	3,441,393.26	-47.2%
2) Ending Balance, June 30 (E + F1e)					
			3,441,393.26	4,194,742.76	21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	750.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,233,750.47	3,931,557.71	21.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	206,892.79	263,185.05	27.2%
Technology Bond	0000	9780	206,892.79		
Technology Bond	0000	9780		263,185.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Building Fund
Exhibit: Restricted Balance Detail

27 66134 0000000
Form 21
D8ARBPUJSW(2022-23)

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	3,233,750.47	3,931,557.71
Total, Restricted Balance			3,233,750.47	3,931,557.71

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

27 65134 0000000
Form 40
DBARBPUSJW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	271,790.54	272,747.00	0.4%
5) TOTAL, REVENUES			271,790.54	272,747.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,984.81	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,277.95	165,000.00	1,505.4%
6) Capital Outlay		6000-6999	31,025.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	117,035.34	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			175,323.83	165,000.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,466.71	107,747.00	11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			296,466.71	307,747.00	3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,814.21	782,280.92	61.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,814.21	782,280.92	61.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,814.21	782,280.92	61.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	782,280.92	1,090,027.92	39.3%
Capital Outlay Projects	0000	9780	782,280.92		
Capital Outlay Projects	0000	9780		1,090,027.92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	765,662.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,947.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	24,383.85		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,143.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	208,678.41		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			984,920.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,640.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	200,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			202,640.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			782,280.92		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	268,235.28	264,047.00	-1.6%
Interest		8660	7,194.88	8,700.00	20.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,639.62)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			271,790.54	272,747.00	0.4%
TOTAL, REVENUES			271,790.54	272,747.00	0.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	16,984.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,984.81	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	20,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,277.95	145,000.00	1,310.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,277.95	165,000.00	1,505.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	31,025.73	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,025.73	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	7,048.50	0.00	-100.0%
Other Debt Service - Principal		7439	109,986.84	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			117,035.34	0.00	-100.0%
TOTAL, EXPENDITURES			175,323.83	165,000.00	-5.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

27 66134 0000000
Form 40
D8ARBPUJSW(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	200,000.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

27 66134 0000000
Form 40
D8ARBPUJSW(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	271,790.54	272,747.00	0.4%
5) TOTAL, REVENUES			271,790.54	272,747.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		58,288.49	165,000.00	183.1%
9) Other Outgo	9000-9999	Except 7600-7699	117,035.34	0.00	-100.0%
10) TOTAL, EXPENDITURES			175,323.83	165,000.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			96,466.71	107,747.00	11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			296,466.71	307,747.00	3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,814.21	782,280.92	61.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,814.21	782,280.92	61.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,814.21	782,280.92	61.0%
2) Ending Balance, June 30 (E + F1e)					
			782,280.92	1,090,027.92	39.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	782,280.92	1,090,027.92	39.3%
Capital Outlay Projects	0000	9780	782,280.92		
Capital Outlay Projects	0000	9780		1,090,027.92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

27 66134 0000000
Form 40
D8ARBPUJSW(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,090.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,992,269.29	0.00	-100.0%
5) TOTAL, REVENUES			5,005,359.69	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,583,723.24	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,583,723.24	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(578,363.55)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(578,363.55)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,504,177.33	4,933,095.47	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,504,177.33	4,933,095.47	-10.4%
d) Other Restatements		9795	7,281.69	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,511,459.02	4,933,095.47	-10.5%
2) Ending Balance, June 30 (E + F1e)			4,933,095.47	4,933,095.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,933,095.47	4,933,095.47	0.0%
Bond Interest and Redemption	0000	9780		4,933,095.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,933,095.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,933,095.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,933,095.47		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	13,090.40	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,090.40	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,381,689.27	0.00	-100.0%
Unsecured Roll		8612	41,171.38	0.00	-100.0%
Prior Years' Taxes		8613	29,098.74	0.00	-100.0%
Supplemental Taxes		8614	157,922.57	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	30,318.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	352,069.10	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,992,269.29	0.00	-100.0%
TOTAL, REVENUES			5,005,359.69	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,793,760.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,789,963.24	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,583,723.24	0.00	-100.0%
TOTAL, EXPENDITURES			5,583,723.24	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,090.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,992,269.29	0.00	-100.0%
5) TOTAL, REVENUES			5,005,359.69	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,583,723.24	0.00	-100.0%
10) TOTAL, EXPENDITURES			5,583,723.24	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(578,363.55)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(578,363.55)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,504,177.33	4,933,095.47	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,504,177.33	4,933,095.47	-10.4%
d) Other Restatements		9795	7,281.69	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,511,459.02	4,933,095.47	-10.5%
2) Ending Balance, June 30 (E + F1e)					
			4,933,095.47	4,933,095.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,933,095.47	4,933,095.47	0.0%
Bond Interest and Redemption	0000	9780		4,933,095.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Pacific Grove Unified
Monterey County

Unaudited Actuals
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

27 66134 0000000
Form 51
D8ARBPUJSW(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA 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)	1,542.67	1,536.62	1,791.92	1,542.67	1,542.67	1,733.19
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)						
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,542.67	1,536.62	1,791.92	1,542.67	1,542.67	1,733.19
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,542.67	1,536.62	1,791.92	1,542.67	1,542.67	1,733.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Unaudited Actuals
Schedule of Capital Assets

27 66134 0000000
Form ASSET
D8ARBPUJSW(2022-23)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	217,496.00		217,496.00			217,496.00
Work in Progress	743,896.00	(743,896.00)	0.00			0.00
Total capital assets not being depreciated	961,392.00	(743,896.00)	217,496.00	0.00	0.00	217,496.00
Capital assets being depreciated:						
Land Improvements	828,796.70	(828,796.70)	0.00	210,922.04		210,922.04
Buildings	79,301,769.36	(29,997,577.36)	49,304,192.00	2,015,761.72		51,319,953.72
Equipment	3,241,326.04	(2,413,218.04)	828,108.00	303,834.71		1,131,942.71
Total capital assets being depreciated	83,371,892.10	(33,239,592.10)	50,132,300.00	2,530,518.47	0.00	52,662,818.47
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(28,273,422.00)	(2,428,009.00)	(30,701,431.00)	0.00	0.00	(30,701,431.00)
Equipment	(2,473,084.00)	(284,236.00)	(2,757,320.00)	0.00	0.00	(2,757,320.00)
Total accumulated depreciation	(30,746,506.00)	(2,712,245.00)	(33,458,751.00)	0.00	0.00	(33,458,751.00)
Total capital assets being depreciated, net excluding lease and subscription assets	52,625,386.10	(35,951,837.10)	16,673,549.00	2,530,518.47	0.00	19,204,067.47
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	53,586,778.10	(36,695,733.10)	16,891,045.00	2,530,518.47	0.00	19,421,563.47
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

27 66134 000000
Form CEA
D8ARBPUJSW(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	19,983,627.11	301	0.00	303	19,983,627.11	305	0.00		307	19,983,627.11	309		
2000 - Classified Salaries	8,244,456.72	311	0.00	313	8,244,456.72	315	175,309.37		317	8,069,147.35	319		
3000 - Employee Benefits	10,399,932.54	321	209,933.00	323	10,189,999.54	325	54,971.55		327	10,135,027.99	329		
4000 - Books, Supplies Equip Replace. (6500)	1,366,511.17	331	13,569.34	333	1,352,941.83	335	136,133.86		337	1,216,807.97	339		
5000 - Services & 7300 - Indirect Costs	3,717,094.52	341	6,545.00	343	3,710,549.52	345	584,510.12		347	3,126,039.40	349		
TOTAL					43,481,574.72	365	TOTAL					42,530,649.82	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	0.00

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

27 66134 0000000
Form CEA
D8ARBPUJSW(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	24,528,602.53	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	24,528,602.53	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	57.67%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.67%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	42,530,649.82
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

27 66134 0000000
Form DEBT
D8ARBPUJSW(2022-23)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	42,895,264.00	494,736.00	43,390,000.00		3,792,000.00	39,598,000.00	3,792,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	112,595.00	3,465.00	116,060.00		116,060.00	0.00	
Lease Revenue Bonds Payable	4,163,436.00	(421,234.00)	3,742,202.00		250,850.00	3,491,352.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	44,149,940.00	(19,035,937.00)	25,114,003.00	964,195.00	2,982,470.00	23,095,728.00	
Total/Net OPEB Liability	9,155,578.00	(646,048.00)	8,509,530.00	151,291.00	627,381.00	8,033,440.00	
Compensated Absences Payable	336,956.07	(.07)	336,956.00		72,838.00	264,118.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	100,813,769.07	(19,605,018.07)	81,208,751.00	1,115,486.00	7,841,599.00	74,482,638.00	3,792,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

27 66134 0000000
Form ESMOE
D8ARBPUJSW(2022-23)

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	44,356,672.64
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,645,131.86
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	171,683.10
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	98,918.68
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	244,180.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	418,285.90
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>933,067.68</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	<p>All</p>	<p>1000-7143, 7300-7439 minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>41,778,473.10</p>
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>1,536.62</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>27,188.55</p>

Unaudited Actuals
 2022-23 Estimated Actuals
 Every Student Succeeds Act Maintenance of Effort
 Expenditures

Pacific Grove Unified
 Monterey County

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	38,698,140.55	25,492.01
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	38,698,140.55	25,492.01
B. Required effort (Line A.2 times 90%)	34,828,326.50	22,942.81
C. Current year expenditures (Line I.E and Line II.B)	41,778,473.10	27,188.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

Pacific Grove Unified
 Monterey County

Unaudited Actuals
 2022-23 Estimated Actuals
 Every Student Succeeds Act Maintenance of Effort
 Expenditures

27 66134 0000000
 Form ESMOE
 D8ARBPUJSW(2022-23)

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	Total Expenditures	Expenditures Per ADA
<p> </p>	<p> </p>	<p> </p>
<p> </p>	<p> </p>	<p> </p>
<p> </p>	<p> </p>	<p> </p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	29,363,161.54		29,363,161.54			32,040,477.57
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,558.48		1,558.48			1,542.67
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	1,542.67		1,542.67	1,542.67		1,542.67
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,542.67			1,542.67
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	115,682.66		115,682.66	121,467.00		121,467.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	31,579,286.21		31,579,286.21	33,417,471.00		33,417,471.00
5. Unsecured Roll Taxes (Object 8042)	1,345,470.93		1,345,470.93	1,578,022.00		1,578,022.00
6. Prior Years' Taxes (Object 8043)	277,139.41		277,139.41	4,243.00		4,243.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	65,113.04		65,113.04	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	.34		.34	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	33,382,692.59	0.00	33,382,692.59	35,121,203.00	0.00	35,121,203.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	33,382,692.59	0.00	33,382,692.59	35,121,203.00	0.00	35,121,203.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			411,975.32			414,827.91
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,342,684.00		1,342,684.00	1,417,160.59		1,417,160.59
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,342,684.00	0.00	1,754,659.32	1,417,160.59	0.00	1,831,988.50
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,863,840.00		2,863,840.00	2,852,094.00		2,852,094.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	14.00		14.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,863,854.00	0.00	2,863,854.00	2,852,094.00	0.00	2,852,094.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	45,155,900.51		45,155,900.51	44,630,393.18		44,630,393.18

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	303,742.38		303,742.38	532,457.35		532,457.35
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			29,363,161.54			32,040,477.57
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9899			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			31,261,121.43			33,463,074.77
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			33,382,692.59			35,121,203.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			185,120.40			185,120.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			173,860.27
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			185,120.40			185,120.40
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			227,323.90			426,303.66
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			33,610,016.49			35,547,506.66
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			185,120.40			185,120.40
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			33,610,016.49			
b. State Subventions (Line D8)			185,120.40			
c. Less: Excluded Appropriations (Line C23)			1,754,659.32			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			32,040,477.57			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			779,356.14			
SUMMARY						
11. Adjusted Appropriations Limit						

Part I - General Administrative Share of Plant Services Costs	
California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.	
A. Salaries and Benefits - Other General Administration and Centralized Data Processing	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	2,245,417.39
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	
<div style="border: 1px solid black; height: 30px; width: 100%;"></div>	
B. Salaries and Benefits - All Other Activities	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	36,172,665.98
C. Percentage of Plant Services Costs Attributable to General Administration	
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	6.21%
Part II - Adjustments for Employment Separation Costs	
When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.	
Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.	
Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.	
A. Normal Separation Costs (optional)	
Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.	0.00
B. Abnormal or Mass Separation Costs (required)	
Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00
Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,349,970.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	624,892.59

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Unaudited Actuals
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Indirect Cost Rate Worksheet

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	48,810.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	279,224.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,302,897.50
9. Carry-Forward Adjustment (Part IV, Line F)	(649,122.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,653,775.41
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,139,944.45
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,613,314.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,768,259.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	413,476.29
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	171,683.10
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	856,357.04
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	67,130.16
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,556.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,217,148.73
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	338,343.15
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,315,560.87
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	418,055.05
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	534,273.12
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	43,868,102.28
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.53%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.05%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	3,302,897.50
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	755,199.34
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.93%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.93%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.73%) times Part III, Line B19); zero if positive	(649,122.09)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(649,122.09)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.05%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-324561.04) is applied to the current year calculation and the remainder (\$-324561.05) is deferred to one or more future years:	6.79%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-216374.03) is applied to the current year calculation and the remainder (\$-432748.06) is deferred to one or more future years:	7.04%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(649,122.09)

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 10.93%
Highest rate used in any program: 10.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	171,683.10	14,782.01	8.61%
01	3010	141,457.10	15,178.90	10.73%
01	3212	20,314.29	2,146.26	10.57%
01	3310	391,164.47	9,295.61	2.38%
01	3550	25,311.57	1,117.44	4.41%
01	4035	32,754.58	2,316.42	7.07%
01	4127	11,392.84	964.16	8.46%
01	6536	37,222.14	3,915.00	10.52%
01	6537	127,644.28	10,842.10	8.49%
11	6391	1,294,090.75	64,704.54	5.00%
12	6105	156,612.52	4,037.38	2.58%
13	5310	534,273.12	28,583.61	5.35%

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

27 66134 0000000
Form L
D8ARBPUJSW(2022-23)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	26,401.00		35,726.28	62,127.28
2. State Lottery Revenue	8560	247,402.67		108,254.30	355,656.97
3. Other Local Revenue	8600-8799	(397.29)		(522.23)	(919.52)
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		273,406.38	0.00	143,458.35	416,864.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		101,981.94	101,981.94
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	265,786.40			265,786.40
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			412.96	412.96
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		265,786.40	0.00	102,394.90	368,181.30
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	7,619.98	0.00	41,063.45	48,683.43
D. COMMENTS:					
Expenses in object 5800 software purchase					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

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Form PCRAF
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	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	4,644.54	598.85	6,337.11	70,444.00	4,496,373.53	0.00	279,374.02
B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals	Description						
0001	Pre-Kindergarten						
1110	.10	.10	.10	1.00	113.00		23.00
3100	Alternative Schools						
3200	Continuation Schools						
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Career Technical Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)						
6000	ROC/P						
Other Goals	Description						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
Other Funds	Description						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)						
--	Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors	.10	.10	.10	1.00	113.00	0.00	23.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	26,193,596.34	4,857,772.05	31,051,368.39	2,832,309.71		33,883,678.10
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	457,646.62	0.00	457,646.62	41,743.63		499,390.25
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	143,916.27	0.00	143,916.27	13,127.13		157,043.40
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	7,857,241.65	0.00	7,857,241.65	716,687.96		8,573,929.61
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	171,683.10	0.00	171,683.10	15,659.85		187,342.95
Other Costs							
----	Food Services					20,114.34	20,114.34
---	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
---	Other Outgo					790,311.90	790,311.90
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		0.00	0.00	342,187.61		342,187.61
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(97,325.53)		(97,325.53)
---	Total General Fund and Charter Schools Funds Expenditures	34,824,083.98	4,857,772.05	39,681,856.03	3,864,390.36	810,426.24	44,356,672.63

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

27 66134 000000
Form PCR
D8ARBPUJSW(2022-23)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3800)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	19,821,070.52	960,965.65	453,816.06	2,950,306.14	1,583,708.83	0.00	423,729.14			0.00	0.00	26,193,596.34
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	357,687.58	0.00	0.00	99,959.04	0.00	0.00	0.00			0.00	0.00	457,646.62
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	143,916.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	143,916.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,905,935.91	0.00	0.00	136,687.58	1,805,033.60	9,584.56	0.00			0.00	0.00	7,857,241.65
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		171,683.10	0.00	0.00	0.00	171,683.10
Total Direct Charged Costs		26,228,610.28	960,965.65	453,816.06	3,186,952.76	3,388,742.43	9,584.56	423,729.14	171,683.10	0.00	0.00	0.00	34,824,083.98

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	82,024.50	4,496,373.53	279,374.02	4,857,772.05
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		82,024.50	4,496,373.53	279,374.02	4,857,772.05

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

27 66134 0000000
Form PCR
D&ARBPUJSW(2022-23)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	856,357.04
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	48,810.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,417,100.27
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	639,448.59
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,961,715.90
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	34,824,083.98
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,857,772.05
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	39,681,856.03
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,315,560.67
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	418,055.05
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,017,878.30
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,751,494.22
D.	Total Direct Charged and Allocated Costs (B3 + C5)	43,433,350.25
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.12%

Pacific Grove Unified
 Monterey County

Unaudited Actuals
 2022-23
 General Fund and Charter Schools Funds
 Program Cost Report
 Schedule of Other Costs (OC)

27 66134 0000000
 Form PCR
 DBARBPUSW(2022-23)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	20,114.34				20,114.34
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				790,311.90	790,311.90
Total Other Costs	20,114.34	0.00	0.00	790,311.90	810,426.24

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

27 66134 0000000
Form SIAA
D8ARBPUJSW(2022-23)

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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(97,325.53)				
Other Sources/Uses Detail					0.00	418,285.90		
Fund Reconciliation							428,583.61	451,263.43
08 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							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	64,704.54	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,031.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,037.38	0.00				
Other Sources/Uses Detail					18,285.90	0.00		
Fund Reconciliation							52,294.43	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	28,583.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	28,583.61
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							200,000.00	208,678.41
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

27 66134 0000000
Form SIAA
D8ARBPUJSW(2022-23)

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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							208,678.41	200,000.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

27 66134 0000000
Form SIAA
D8ARBPUJSW(2022-23)

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				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								

Pacific Grove Unified
Monterey County

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

27 66134 0000000
Form SIAA
D8ARBPUJSW(2022-23)

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				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	97,325.53	(97,325.53)	418,285.90	418,285.90	889,556.45	889,556.45

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

27 66134 0000000
Report SEMA
D8ARBPUJSW(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									249.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	568,043.50	0.00	0.00	0.00	140,134.50	2,489,769.85		3,197,947.85	
2000-2999	Classified Salaries	67,434.23	0.00	0.00	0.00	12,038.57	2,006,056.33		2,085,529.13	
3000-3999	Employee Benefits	219,235.04	0.00	0.00	0.00	47,496.42	1,657,669.61		1,924,401.07	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,655.38	29,060.67		36,716.05	
5000-5999	Services and Other Operating Expenditures	1,167.31	0.00	0.00	0.00	9,415.00	602,065.24		612,647.55	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	855,880.08	0.00	0.00	0.00	216,739.87	6,784,621.70	0.00	7,857,241.65	
7310	Transfers of Indirect Costs	14,757.10	0.00	0.00	0.00	0.00	9,295.61		24,052.71	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations	0.00							0.00	
	Total Indirect Costs and PCR Allocations	14,757.10	0.00	0.00	0.00	0.00	9,295.61	0.00	24,052.71	
	TOTAL COSTS	870,637.18	0.00	0.00	0.00	216,739.87	6,793,917.31	0.00	7,881,294.36	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	205,461.76		205,461.76	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	77,200.13		77,200.13	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5.64	0.00		5.64	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	210,359.04		210,359.04	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	5.64	493,020.93	0.00	493,026.57	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,295.61		9,295.61	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,295.61	0.00	9,295.61	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	5.64	502,316.54	0.00	502,322.18	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									502,322.18
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	568,043.50	0.00	0.00	0.00	140,134.50	2,489,769.85		3,197,947.85	

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	67,434.23	0.00	0.00	0.00	12,038.57	1,800,594.57		1,880,067.37
3000-3999	Employee Benefits	219,235.04	0.00	0.00	0.00	47,496.42	1,580,469.48		1,847,200.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,649.74	29,060.67		36,710.41
5000-5999	Services and Other Operating Expenditures	1,167.31	0.00	0.00	0.00	9,415.00	391,706.20		402,288.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	855,880.08	0.00	0.00	0.00	216,734.23	6,291,600.77	0.00	7,364,215.08
7310	Transfers of Indirect Costs	14,757.10	0.00	0.00	0.00	0.00	0.00		14,757.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	14,757.10	0.00	0.00	0.00	0.00	0.00	0.00	14,757.10
	TOTAL BEFORE OBJECT 8980	870,637.18	0.00	0.00	0.00	216,734.23	6,291,600.77	0.00	7,378,972.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								7,378,972.18
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	322.90		322.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	33.35		33.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	356.25	0.00	356.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	356.25	0.00	356.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,907,744.25
	TOTAL COSTS								4,908,100.50

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-PY)

	A. State and Local	B. Local Only
2021-22 Expenditures		
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	6,945,791.56	4,907,741.45
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	6,945,791.56	4,907,741.45
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	240.00	
2. Enter any adjustments not included in Line C1 (explain below) _____		
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	240.00	

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Monterey County (AS)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below.

	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: **Monterey County (AS)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction, (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Monterey County (AS)

	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-2022	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	7,881,294.36		
b. Less: Expenditures paid from federal sources	502,322.18		
c. Expenditures paid from state and local sources	7,378,972.18	6,945,791.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,945,791.56	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,378,972.18	6,945,791.56	433,180.62

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2022-23	Comparison Year 2021-2022	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	7,881,294.36		
b. Less: Expenditures paid from federal sources	502,322.18		
c. Expenditures paid from state and local sources	7,378,972.18	6,945,791.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,945,791.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,378,972.18	6,945,791.56	
d. Special education unduplicated pupil count	249.00	245.00	
e. Per capita state and local expenditures (A2c/A2d)	29,634.43	28,350.17	1,284.26

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

Actual Comparison Year

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Monterey County (AS)

	FY 2022-23	2021-2022	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,908,100.50	4,907,741.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,907,741.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,908,100.50	4,907,741.45	359.05

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2022-23	Comparison Year 2021-2022	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	4,908,100.50	4,907,741.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		4,907,741.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,908,100.50	4,907,741.45	
b. Special education unduplicated pupil count	249.00	245.00	
c. Per capita local expenditures(B2a/ B2b)	19,711.25	20,031.60	(320.35)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Angela Rodriguez

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Fiscal Officer

Title

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Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

27 66134 0000000
Report SEMA
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Monterey County Office of Education (AS00)	Alisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

27 66134 0000000
Report SEMA
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Monterey County Office of Education (AS00)	Alisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Monterey County (AS)

Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	South Monterey County Joint Union High (AS13)	Salinas Union High (AS14)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

27 66134 000000
Report SEMA
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	South Monterey County Joint Union High (AS13)	Salinas Union High (AS14)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

27 66134 000000
Report SEMA
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

27 66134 0000000
Report SEMA
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Monterey County (AS)

Object Code	Description	Mission Union Elementary (AS21)	Big Sur Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Monterey County (AS)

Object Code	Description	Mission Union Elementary (AS21)	Big Sur Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

27 66134 0000000
Report SEMA
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Lagunita Elementary (AS27)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

27 66134 0000000
Report SEMA
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Lagunita Elementary (AS27)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by LEA (LB-B)

27 66134 0000000
Report SEMB
D8ARBPUJSW(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									249.00	
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	410,062.62	0.00	0.00	0.00	142,853.25	2,612,534.82		3,165,450.69	
2000-2999	Classified Salaries	67,447.67	0.00	0.00	0.00	27,723.32	2,043,316.38		2,138,487.37	
3000-3999	Employee Benefits	168,989.97	0.00	0.00	0.00	56,438.66	1,764,424.16		1,989,852.79	
4000-4999	Books and Supplies	1,000.00	0.00	0.00	0.00	62,724.00	132,695.42		196,419.42	
5000-5999	Services and Other Operating Expenditures	2,010.50	0.00	0.00	0.00	80,000.00	788,306.00		870,316.50	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	649,510.76	0.00	0.00	0.00	369,739.23	7,341,276.78	0.00	8,360,526.77	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL COSTS	649,510.76	0.00	0.00	0.00	369,739.23	7,341,276.78	0.00	8,360,526.77	
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	410,062.62	0.00	0.00	0.00	142,853.25	2,612,534.82		3,165,450.69	
2000-2999	Classified Salaries	67,447.67	0.00	0.00	0.00	27,723.32	1,827,609.42		1,922,780.41	
3000-3999	Employee Benefits	168,989.97	0.00	0.00	0.00	56,438.66	1,680,093.08		1,905,521.71	
4000-4999	Books and Supplies	1,000.00	0.00	0.00	0.00	62,724.00	40,700.00		104,424.00	
5000-5999	Services and Other Operating Expenditures	2,010.50	0.00	0.00	0.00	80,000.00	768,299.19		850,309.69	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	649,510.76	0.00	0.00	0.00	369,739.23	6,929,236.51	0.00	7,948,486.50	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	649,510.76	0.00	0.00	0.00	369,739.23	6,929,236.51	0.00	7,948,486.50	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,948,486.50
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	420.00		420.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	157.20		157.20	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	577.20	0.00	577.20	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	577.20	0.00	577.20	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									5,962,809.00
	TOTAL COSTS									5,963,386.20

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

27 66134 000000
Report SEMB
D8ARBPUJSW(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										249.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	568,043.50	0.00	0.00	0.00	140,134.50	2,489,769.85	0.00		3,197,947.85
2000-2999	Classified Salaries	67,434.23	0.00	0.00	0.00	12,038.57	2,006,056.33	0.00		2,085,529.13
3000-3999	Employee Benefits	219,235.04	0.00	0.00	0.00	47,496.42	1,657,669.61	0.00		1,924,401.07
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,655.38	29,060.67	0.00		36,716.05
5000-5999	Services and Other Operating Expenditures	1,167.31	0.00	0.00	0.00	9,415.00	602,065.24	0.00		612,647.55
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	855,880.08	0.00	0.00	0.00	216,739.87	6,784,621.70	0.00	0.00	7,857,241.65
7310	Transfers of Indirect Costs	14,757.10	0.00	0.00	0.00	0.00	9,295.61	0.00		24,052.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	14,757.10	0.00	0.00	0.00	0.00	9,295.61	0.00	0.00	24,052.71
	TOTAL COSTS	870,637.18	0.00	0.00	0.00	216,739.87	6,793,917.31	0.00	0.00	7,881,294.36
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	205,461.76	0.00		205,461.76
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	77,200.13	0.00		77,200.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5.64	0.00	0.00		5.64
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	210,359.04	0.00		210,359.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	5.64	493,020.93	0.00	0.00	493,026.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,295.61	0.00		9,295.61
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,295.61	0.00	0.00	9,295.61
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	5.64	502,316.54	0.00	0.00	502,322.18
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									502,322.18

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

27 66134 0000000
Report SEMB
D8ARBPUJSW(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	568,043.50	0.00	0.00	0.00	140,134.50	2,489,769.85	0.00		3,197,947.85
2000-2999	Classified Salaries	67,434.23	0.00	0.00	0.00	12,038.57	1,800,594.57	0.00		1,880,067.37
3000-3999	Employee Benefits	219,235.04	0.00	0.00	0.00	47,496.42	1,580,469.48	0.00		1,847,200.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,649.74	29,060.67	0.00		36,710.41
5000-5999	Services and Other Operating Expenditures	1,167.31	0.00	0.00	0.00	9,415.00	391,706.20	0.00		402,288.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	855,880.08	0.00	0.00	0.00	216,734.23	6,291,600.77	0.00	0.00	7,364,215.08
7310	Transfers of Indirect Costs	14,757.10	0.00	0.00	0.00	0.00	0.00	0.00		14,757.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	14,757.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,757.10
	TOTAL BEFORE OBJECT 8980	870,637.18	0.00	0.00	0.00	216,734.23	6,291,600.77	0.00	0.00	7,378,972.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									7,378,972.18
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	322.90	0.00		322.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	33.35	0.00		33.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	356.25	0.00	0.00	356.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	356.25	0.00	0.00	356.25

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,907,744.25
	TOTAL COSTS									4,908,100.50

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Monterey County (AS)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (LB-B) and the 2022-23 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only

Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: **Monterey County (AS)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Monterey County (AS)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-2023	Difference (A - B)
8,360,526.77		
412,040.27		
7,948,486.50	7,378,972.18	
	0.00	
	7,378,972.18	
	0.00	
	0.00	
7,948,486.50	7,378,972.18	569,514.32

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts FY 2023-24	Comparison Year 2022-2023	Difference
8,360,526.77		
412,040.27		
7,948,486.50	7,378,972.18	
	0.00	
	7,378,972.18	
	0.00	
	0.00	
7,948,486.50	7,378,972.18	
249.00	249.00	
31,921.63	29,634.43	2,287.21

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	Difference
		FY 2023-24	2022-2023	
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	5,963,386.20	4,908,100.50	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		4,908,100.50	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,963,386.20	4,908,100.50	1,055,285.70
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.				

		Budget	Comparison Year	Difference
		FY 2023-24	2021-2022	
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	5,963,386.20	4,907,741.45	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		4,907,741.45	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,963,386.20	4,907,741.45	
	b. Special education unduplicated pupil count	249.00	245.00	
	c. Per capita local expenditures (B2a/B2b)	23,949.34	20,031.60	3,917.74
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.				

Angela Rodriguez

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Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by SELPA (SB-B)

27 66134 0000000
Report SEMB
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Monterey County Office of Education (AS00)	Atisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by SELPA (SB-B)

27 66134 0000000
Report SEMB
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Monterey County Office of Education (AS00)	Alisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by SELPA (SB-B)

27 66134 0000000
Report SEMB
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	South Monterey County Joint Union High (AS13)	Salinas Union High (AS14)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Monterey County (AS)

Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	South Monterey County Joint Union High (AS13)	Salinas Union High (AS14)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by SELPA (SB-B)

27 66134 0000000
Report SEMB
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by SELPA (SB-B)

27 66134 0000000
Report SEMB
D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Monterey County (AS)

Object Code	Description	Mission Union Elementary (AS21)	Big Sur Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by SELPA (SB-B)

SELPA: Monterey County (AS)

Object Code	Description	Mission Union Elementary (AS21)	Big Sur Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Pacific Grove Unified
 Monterey County

Unaudited Actuals
 Special Education Maintenance of Effort
 2023-24 Budget vs. Actual Comparison Year
 2023-24 Budget by SELPA (SB-B)

27 66134 0000000
 Report SEMB
 D8ARBPUJSW(2022-23)

SELPA: Monterey County (AS)

Object Code	Description	Lagunita Elementary (AS27)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by SELPA (SB-B)

SELPA: Monterey County (AS)

Object Code	Description	Lagunita Elementary (AS27)	Adjustments*	Total
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Unaudited Actuals
 Unaudited Actuals 2022-23
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)

W/WC - 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

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. **Passed**

BALANCE-FDxRS-AGENCY - (Fatal) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - 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. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - 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. Passed

CHK-GOALxFUNCTION-B - (Fatal) - 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). Passed

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

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). Passed

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. 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

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. Passed

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

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). Passed

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. 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

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
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).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
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).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1100	8660	(\$397.29)
Explanation: County charges negative interest for accounts with negative cashflow. Revenue received at a later time.			
01	3213	5200	(\$56.03)
Explanation: Liability overestimated for prior year.			
01	6300	8660	(\$522.23)
Explanation: County charges negative interest for accounts with negative cashflow. Revenue received at a later time.			
12	0000	8660	(\$859.04)
Explanation: County charges negative interest for accounts with negative cashflow. Revenue received at a later time.			

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

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

Passed

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

Passed

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

- | | |
|---|--|
| <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 checked="" type="checkbox"/> Fiscal Solvency, Accountability and Integrity | <input type="checkbox"/> Public Hearing |

SUBJECT: Begin Discussion of Strategic Plan Update

DATE: September 14, 2023

PERSON(S) RESPONSIBLE: Joshua Jorn, Interim Superintendent

RECOMMENDATION:

The District Administration recommends that the Board begin discussing goals and priorities toward a new or modified strategic plan to begin in 2024-25.

BACKGROUND:

The Board defines the strategic goals and initiatives for the District through an adopted Strategic Plan. In the past, the Strategic Plan was developed and adopted annually and the requisite intent should have been on a 3 or 5 year adoption cycle. During the 2023-24 school year, the Board will review the existing 2021-22 Strategic Plan and determine if the Goals should carry forward into 2024-25 or if the Strategic Plan will require more substantive reform.

INFORMATION:

Supporting documents for this item include the following:

- Board Goals 2020-21
- Board Calendar as of September 7, 2023
- Leadership Associates Summaries Sheet
- Strategic Plan 2021-22
- School Board Goal Setting Roach Map

FISCAL IMPACT:

No fiscal impact



Pacific Grove Unified School Board Goals

“Challenging every student with exceptional learning opportunities”

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.

A. PGUSD District Goals

1. **Student Learning and Achievement:** Every student is performing at a minimum at grade level, engaged in his or her learning, and contributing positively to the community.
2. **Health and Safety of Students and Schools:** District students and staff are provided a safe and welcoming environment
3. **Credibility and Communication:** Credibility through effective and transparent communication with the public and stakeholders.
4. **Fiscal Solvency, Accountability and Integrity**

B. Goals Defined

1. **Improve and Enhance Student Learning and Achievement**

- Alignment of District budget with established priorities in Local Control and Accountability Plan (LCAP) and strategic plan so that every student is proficient or above grade level, engaged in his/her learning and contributing positively to the community
- Use data driven, standards-based instruction and curriculum with the goal of all students achieving at proficient or above
- Monitor and utilize multiple measures of assessment and metrics to monitor academic progress
- Monitor and respond to target student populations as identified by the LCAP, as well as other underserved student groups
- Maintain annual LCAP updates and perform regular surveys of service needs, including the social/emotional needs of students and families
- Assess programs and strategies to challenge students performing above grade level

2. **Health and Safety of Students and Schools**

- Provide safe and well-maintained facilities for students and staff
- Address student and staff health, wellness and social-emotional needs
- Support programs that enhance community, staff and student engagement and connectedness

3. **Maintain Credibility Through Effective and Transparent Communication with All Stakeholders**

- Determine strategies to inform the public on a timely basis on District plans and actions
- Board members will report on their community activities and actions impacting the District
- Acknowledge and celebrate stakeholder support in all programs

4. **Fiscal Solvency, Accountability and Integrity**

- Maintain fiduciary responsibilities
- Align budget with LCAP and strategic plan
- Maintain regular State updates and interim reporting, as well as periodic District updates to the Board
- Maintain a current budget handbook available to the public

- | | |
|---|---|
| <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: September 7, 2023

PERSON(S) RESPONSIBLE: Joshua Jorn, Interim 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 August-December 2023

Thursday Aug. 3	Regular Board Meeting ✓ Quarterly Facilities Project Updates* ✓ Review of Legal Services Costs	District Office/Virtual
Thursday Aug. 17	Regular Board Meeting ✓ Student Enrollment Update ✓ Property Tax Report	District Office/Virtual
Thursday Sept. 7	Regular Board Meeting ✓ Quarterly District Safety Update* (Superintendent Report) ✓ CSBA Policy Update ✓ Cultural Proficiency/Equity Presentation	District Office/Virtual
Thursday Sept. 14	Special Board Meeting ✓ Unaudited Actuals ✓ Board Goals Discussion	District Office/Virtual
Thursday Sept. 21	Regular Board Meeting ✓ Williams Uniform Complaint Report	District Office/Virtual
Monday, October 2	Special Board Meeting- Closed Session ✓ Candidate selection- Superintendent	District Office
Thursday Oct. 5	Regular Board Meeting ✓ Superintendent Goals ✓ Week of the School Administrator ✓ CAASPP/ELPAC Review of Data ✓ Board Goals check-in	District Office/Virtual
Tuesday, Oct. 10	Special Board Meeting- Closed Session ✓ Candidate interviews- Superintendent	TBD
Thursday Oct. 26	Regular Board Meeting ✓ Quarterly District Safety Update* (Superintendent Report) ✓ Budget Revision #1 on 2023-24 working budget (preliminary First Interim) ✓ CSBA Policy Update	District Office/Virtual
Thursday Nov. 2	Regular Board Meeting ✓ Board Goals Study Session	District Office/Virtual
Thursday Nov. 16	Regular Board Meeting ✓ Intent Form Due (to serve as Board President or Vice President) ✓ Review of Special Education Contracts ✓ Quarterly Facilities Project Updates* ✓ PGHS Course Bulletin Information/Discussion	District Office/Virtual
Thursday Dec. 7	Regular Board Meeting ✓ District Goals Update	District Office/Virtual
Thursday	Organizational Meeting	District Office/Virtual

Dec. 14	<ul style="list-style-type: none"> ✓ Election of 2023-24 Board President and Clerk ✓ First Interim Report ✓ PGHS Course Bulletin Action/Discussion ✓ Williams Uniform Complaint Report ✓ LCAP Update ✓ Employee Recognition
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**Quarterly District Safety Update and Quarterly Facilities Projects Update as needed*

TENTATIVE Board Meeting Calendar January-June 2024

Thursday Jan. 11	Regular Board Meeting <ul style="list-style-type: none"> ✓ Superintendent Goals- midyear check-in ✓ Preliminary Enrollment Projection for 2024-25 ✓ Property Tax Update 	District Office/Virtual
Thursday Jan. 25	Regular Board Meeting <ul style="list-style-type: none"> ✓ CSBA Policy Update ✓ School Accountability Report Cards ✓ School Resource Officer Contract ✓ Resolution recognizing February as Black History Month ✓ Approve Aug.- Dec. 2024-25 Board Meeting Calendar 	District Office/Virtual
Thursday Feb. 8	Regular Board Meeting <ul style="list-style-type: none"> ✓ Report on Governor's Budget Proposal ✓ Budget Development Calendar ✓ Possible Personnel Action Presented as Information (RIF) ✓ Preliminary Review of Site Master Schedules ✓ 2023-24 Audit Report ✓ Quarterly Facilities Project Updates* ✓ Resolution recognizing March as Women's History Month 	District Office/Virtual
Thursday Mar. 7	Regular Board Meeting <ul style="list-style-type: none"> ✓ Second Interim ✓ TRAN Resolution ✓ Williams/Valenzuela Uniform Complaint Report ✓ Board considers legislative action at local and state levels 	District Office/Virtual
Thursday Mar. 21	Regular Board Meeting <ul style="list-style-type: none"> ✓ Board Goals Study Session 	District Office/Virtual
Thursday Apr. 4	Regular Board Meeting <ul style="list-style-type: none"> ✓ Review of Strategic Plan and LCAP (as needed) ✓ Quarterly District Safety Update (Superintendent Report) ✓ District Goals Update 	District Office/Virtual
Thursday April 18	Regular Board Meeting <ul style="list-style-type: none"> ✓ Review of Strategic Plan and LCAP (as needed) ✓ Begin Superintendent Evaluation ✓ CSBA Policy Update ✓ Resolution recognizing May as Asian American Pacific Islander Heritage Month 	District Office/Virtual
Thursday May 9	Regular Board Meeting <ul style="list-style-type: none"> ✓ Continue Superintendent Evaluation ✓ Board Goals for 2024-25 ✓ Review of Site Master Schedules ✓ California Day of the Teacher ✓ Week of the CSEA Employee 	District Office/Virtual

<p>Thursday May 23</p>	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Complete Superintendent’s Evaluation ✓ 2024-25 Board Goals ✓ Review Governor’s Revised Budget ✓ Suspensions/Expulsions Annual Report ✓ Retiree Recognition ✓ 2024-25 Budget Public Hearing ✓ LCAP Public Hearing ✓ Resolution recognizing June as LGBTQ+ Month 	<p>District Office/Virtual</p>
<p>Thursday June 6</p>	<p>Regular Board Meeting</p> <ul style="list-style-type: none"> ✓ Williams/Valenzuela Uniform Complaint Report ✓ 2024-25 Budget Public Adoption ✓ LCAP and Local Indicators Adoption ✓ Approval of Contracts and Purchase Orders for 2024-25 ✓ Resolution recognizing Juneteenth 	<p>District Office/Virtual</p>

**Quarterly District Safety Update and Quarterly Facilities Projects Update as needed*

September 7, 2023

Dear Pacific Grove Board of Education,

Sally and I wanted to provide a brief synopsis of the two Educational Partner input opportunities we recently conducted. The Executive Summary and the subsequent Educational Partner in-person meetings summary provided the board with a broad overview of our outreach with the Pacific Grove community. Here, we provide the Board with a brief synopsis of our findings.

Top 3 Characteristics desired in the next Superintendent:

- California experience with emphasis on knowledge of Pacific Grove and or the Central Coast specifically
- Being an instructional leader with experience as a classroom teacher, site administrator and multiple levels of the system including superintendent experience as desirable
- Maintaining positive relationships with union groups and valuing and trusting abilities of all roles whether certificated or classified

Top 3 District Strengths

- Skill and dedication of staff
- Quality of students
- Engaged and supportive community

Top 3 District Challenges

- Declining reserves and declining student enrollment
- Deferred maintenance of facilities and fidelity to the use of bond funds
- Continuing the DEI work, including diversity [gender and ethnicity] in hiring particularly in administrative positions

The Position Description reflects the overall sentiment expressed by the Educational Partners. Please let us know if you have any questions regarding the information provided. We look forward to discussing the data with the Board in the future.

Respectfully Submitted,

Eric Andrew and Sally Frasier

INFORMATION/DISCUSSION A

Pacific Grove Unified School District
2021-22 Strategic Plan

BOARD GOAL: Student Learning and Achievement - Overall Educational Program: every student is proficient or above grade level, engaged in his/her learning and contributing positively to the community.

Strategy One: Develop and implement a comprehensive and standards-based educational program with respect to curriculum, instruction, course offerings, class size, support programs and facilities (P1, P2, P7)

- The District will focus on equity and equitable learning opportunities, *especially in light of support and intervention in transition from distance learning to in-person, by using relevant and inclusive curriculum, instruction and assessment*(P1, P6, P7, P8)
- All students will receive access to core programs in all content areas and student learning will be guided by California academic standards-based curriculum in all content areas, current California teaching standards, and local professional expertise (P2, P7)
- All students will be assessed for academic “learning gaps” due to Distance Learning gaps in the Fall 2021, if not sooner, and provided appropriate remedial learning opportunities
- Technology will be integrated in all subject areas, and distributed appropriately to all students, in order to engage students in 21st Century Learning, as detailed in the Educational Technology Plan and supported by site level support (IE: Ninjas) (P2, P4, P5)
- The Director of Curriculum will facilitate articulation across all grade levels via collaborative leadership avenues – core, arts and electives (P2, P4, P5, P8)
- Teachers will use consistent accountability measures that are aligned with the California State Standards and other California Standards of the Teaching Profession. Teachers and administrators will use the PLC process in conjunction with valid assessment data to identify students learning needs and adjust instruction accordingly. Students are also engaged in their own learning process through goal setting (P2, P4, P5)
- Teachers will utilize the core targets in the California Standards for Teaching Profession as part of regular instruction, program planning and professional development (P1, P2, P4, P5, P8)
- Students and parents will have a clear educational plan established, including student outcomes, with supplemental support provided to students according to their instructional needs based on assessment data (P2, P3, P4, P5)
- Programs will be instituted to maximize appropriate college preparation, application and acceptance (P5, P7)
- Intervention programs will be used District-wide to provide early and ongoing assessments to identify students who are not proficient at grade level and require targeted instruction to meet their individual needs, as aligned with the LCAP (P2, P4)

INFORMATION/DISCUSSION A

Pacific Grove Unified School District
2021-22 Strategic Plan

BOARD GOAL: Credibility, Confidence and Communication Accountability and Integrity: Student, family and community partnerships, relationships and dialog contribute to the success of every student.

Strategy Two: Staff Recruitment, Retention and Professional Development (P1)

- Highly qualified staff, with respect to credentials, training and experience, will be assigned to all courses and programs (P1)
- The District will create and maintain a recruitment plan that seeks to hire a representation of culturally and linguistically diverse professionals, managed by the Director of Human Resources Department, to address hiring needs, as aligned with the LCAP (P1)
- The District will implement a professional development plan, managed by the Director of Curriculum, that is data-driven, that matches both the Strategic Plan and the LCAP and implemented through the Single Plan for Student Achievement at each site (P2, P4)
- Staff evaluation will be aligned to the Strategic Plan, LCAP and the Standards of the Teaching Profession in the areas of credentialing requirements, professional development, standards-based instruction and assessment (P1)

Strategy Three: Maintenance of Effective Communications

- Parents and community members will be invited and recruited to participate in school site and District committees and programs, including stakeholder meetings as prescribed in the LCAP (P3, P5), so that all members have means to have their voice included in decision making.
- Translation services, at least for Spanish speaking families, will be provided at meetings and events if needed
- Ongoing communication will be facilitated between the school sites, the District Office, the School Board and the parent community, including monthly updates to the School District Overview, the weekly District newsletter, social media releases, and other communications tools. (P3)
- The District web-site, department and school web-sites, e-newsletters, and other media will be employed to deliver timely, relevant and accurate information to the PGUSD community. (P3, P5)
- District/site/student accomplishments and awards will be publicized community-wide (P3, P5)
- Parents and students will be informed, via electronic and print media, regarding pupil attendance, chronic absenteeism, drop-out rates, graduations rates, and other data relating to pupil engagement (P3, P5), and conferences will be conducted, as appropriate.

INFORMATION/DISCUSSION A

Pacific Grove Unified School District
2021-22 Strategic Plan

BOARD GOAL: Credibility, Confidence, Communication Fiscal Solvency, Program, Services and Budget Alignment

Strategy Four: Maintain a safe, clean and secure school environment (P6)

- Each campus will (P6):
 - provide a welcoming environment where students and staff may come to school each day feeling safe, respected, proud and can comfortably focus on learning
 - be free of all forms of violence
 - provide classrooms that are equipped for successful student learning
 - promote respectful conversations and encourage students to interact and mix freely
 - maintain and update a School Safety Plan and Emergency Management Plan
 - Provide services to address social-emotional and overall wellness needs
- Teacher/student interactions will reflect mutual respect and facilitate respectful dialog (P6)
- Facility operation and maintenance schedules will reflect the priorities of the District (P1)
- Surveys such as Healthy Kids Survey for Students and Parents, shall be used to measure sense of school safety and school connectedness (P3, P5, P6)

Strategy Five: The District budgetary process will reflect the Strategic Plan/LCAP goals

- Funding priorities and significant budget revisions will be connected to the Strategic Plan, Local Control Accountability Plan, Board Goals
- All program budgets will be routinely reviewed for relevance to core program and strategic plan goals
- District budget details will be made available to the public, with funding sources and their impact on the General Fund clearly identified in regular, public reports
- The budget process will allow for innovative and creative ideas/projects as aligned with the Strategic Plan and LCAP

Definition of Terms:

Local Control Accountability Plan (LCAP) State Priorities as per Education Code 52060 & 52066 fall into three categories:

Conditions of Learning, Pupil Outcomes & Engagement.

LCAP Priorities: (P1) Basic Services, (P2) Implementation of State Standards (Academic Content/Performance standards), (P3) Parental Involvement, (P4) Student Achievement, (P5) Student Engagement, (P6) School Climate, (P7) Access to Courses, (P8) Student Outcomes.

