

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
SPECIAL MEETING**

Trustees

*John Paff, President
Brian Swanson, Clerk
Debbie Crandell
Cristy Dawson
Bill Phillips*

DATE: Tuesday, September 11, 2018

TIME: 6:00 p.m. Closed Session
7:00 p.m. Open Session

LOCATION: District Office – Jessie Bray Conference Room
435 Hillcrest Avenue
Pacific Grove, CA 93950

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

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

AGENDA AND ORDER OF BUSINESS

I. OPENING BUSINESS

- A. Call to Order
- B. Roll Call
- C. Adoption of Agenda

II. CLOSED SESSION

- A. Identify Closed Session Topics
The Board of Education will meet in Closed Session to consider matters appropriate for Closed Session in accordance with Education and Government Code.
 - 1. Consideration Of Student Discipline (1 Case) (Education Code Section 48915)
 - 2. Personnel Matter
- B. Public comment on Closed Session item
- C. Adjourn to Closed Session

III. RECONVENE IN OPEN SESSION

A. Report action taken in Closed Session

1. Consideration Of Student Discipline (1 Case) (Education Code Section 48915)
2. Personnel Matter

B. Pledge of Allegiance

IV. ACTION/DISCUSSION

- A. Approve Resolution #1019 for the Gann Limits for 2017-18 and 2018-19 5
Recommendation: (Song Chin-Bendib, Assistant Superintendent) The District Administration recommends that the Board approve Resolution #1019 for the Gann Limit calculation.
- Move: _____ Second: _____ Roll Call Vote: _____
- Trustees: Paff ____ Swanson ____ Crandell ____ Dawson ____ Phillips ____
- B. Approve Resolution #1020 Conflict of Interest Code 10
Recommendation: (Ralph Gómez Porras, Superintendent) The District Administration recommends the Board review and accept the amended Conflict of Interest Code Board Bylaw 9270 and corresponding Resolution #1020.
- Move: _____ Second: _____ Roll Call Vote: _____
- Trustees: Paff ____ Swanson ____ Crandell ____ Dawson ____ Phillips ____
- C. Out of County or Overnight Activities 41
Recommendation: (Song Chin-Bendib, Assistant Superintendent) The Administration Recommends that the Board approve or receive the request as presented.
- Move: _____ Second: _____ Vote: _____
- D. Before and After School Recreation Program (BASRP) Client Agreement with Unity FI Solutions dba SchoolWorks 47
Recommendation: (Buck Roggeman, Forest Grove Elementary School Principal) The District Administration recommends the Board review and approve the Client Agreement with Unity FI Solutions.
- Move: _____ Second: _____ Vote: _____
- E. Pacific Grove High School Athletic Trainer Contract for Services 55
Recommendation: (Matt Bell, Pacific Grove High School Principal; Todd Buller, Pacific Grove High School Athletic Director) The District Administration recommends that the Board review and approve the contract for services with Jose Del Rio, Athletic Trainer at Pacific Grove High School.
- Move: _____ Second: _____ Vote: _____

- F. 2018-19 Budget Revision #1 58
Recommendation: (Song Chin-Bendib, Assistant Superintendent) The District Administration recommends that the Board review and approve these proposed budget revisions.
Move: _____ Second: _____ Vote: _____
- G. Acceptance of the 2017-18 Unaudited Financial Report 68
Recommendation: (Song Chin-Bendib, Assistant Superintendent) The District Administration recommends that the Board review and accept the Unaudited Actuals Financial Report for the 2017-18 fiscal year.
Move: _____ Second: _____ Vote: _____
- H. Local Control Accountability Plan Review 173
Recommendation: (Ani Silva, Director of Curriculum and Special Projects) The District Administration recommends the Board review information from the Local Control Accountability Plan Review.
Move: _____ Second: _____ Vote: _____
- I. Resolution #2021 to Submit an Application to for a California Energy Commission Grant Awarding an Electric Bus 177
Recommendation: (Matt Kelly, Director of Facilities and Transportation) The District Administration recommends the Board review and approve the Resolution #2021 authorizing an application submittal to California Energy Commission (CEC) to qualify for an electric bus replacement.
Move: _____ Second: _____ Roll Call Vote: _____
Trustees: Paff ____ Swanson ____ Crandell ____ Dawson ____ Phillips ____
- J. Board Calendar/Future Meetings 180
Recommendation: (Ralph Gómez Porras, Superintendent) The Administration recommends that the Board review and possibly modify meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.
Move: _____ Second: _____ Vote: _____

V. INFORMATION/DISCUSSION

A. Future Agenda Items

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

Updates to Board Policies in the Parents Rights Handbook (September 20)

Review of Stipends (September 20)

Foreign Language (Fall 2018)

Long Term Counseling Study (Fall 2018/Winter 2019)

Board Self Evaluation Review (Winter 2018)

Affordable Housing Project Impacts to District

Review of Classified Evaluation Process

Review of Community High School

School Breakfast Program

Board Direction: _____

VI. ADJOURNMENT

Next regular meeting: September 20, 2018 – Robert Down Elementary School

SUBJECT: Approve Resolution #1019 for the Gann Limits for 2017-18 and 2018-19

PERSON RESPONSIBLE: Song Chin-Bendib, Assistant Superintendent for Business Services

RECOMMENDATION:

The District Administration recommends that the Board review and approve Resolution #1019 for the Gann Limit calculation.

BACKGROUND:

In 1979, the voters in California adopted Proposition 4, which added an amendment to the State Constitution regarding maximum appropriation limitations for public agencies. Each year, school districts in California are required to compute a final Gann Limit for the preceding fiscal year and to adopt an estimated appropriations limit for the current year. Although districts are required to compute their Gann Limits, legislation regarding Proposition 4 exempted school districts from the requirements of the limit, by allowing any increase in a school district's Gann Limit to be offset by a reduction in the State of California's Gann limit.

INFORMATION:

This resolution summarizes the District's newly computed Gann Limit for 2017-18, and the estimated appropriation for 2018-19. As in prior years, the calculation is simply an adjustment of the prior year limit with inflation and ADA factors applied. The revised amount is then compared with the level of expenditures which are theoretically limited by the revised limit. In the 2017-18 year, District expenditures did not exceed the Gann Limit.

FISCAL IMPACT:

No fiscal impact.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

RESOLUTION #1019

RESOLUTION FOR ADOPTING THE GANN LIMITS FOR 2017-18 and 2018-19

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits”, for public agencies, including school districts; and

WHEREAS, the District must establish a revised Gann Limit for the 2017-18 fiscal year and a projected Gann Limit for the 2018-19 fiscal year in accordance with the provisions of Article XIII B and applicable statutory law; and

WHEREAS, Government Code Section 7902.1 provides that the school districts may increase their Gann Limit under specified circumstances;

NOW, THEREFORE, BE IT RESOLVED that the Board of Education does provide public notice that the calculations and documentation of the Gann limits for the 2017-18 and 2018-19 fiscal years were made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby provided public notice that the calculations and documentation do not include a need to increase the 2017-18 Gann Limit pursuant to the provisions of G. C. 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent does not, therefore, need to notify the Director of the State Department of Finance of a need to further increase the District’s Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2017-18 and 2018-19 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent make available this resolution along with appropriate documents to interested citizens of this district.

PASSED AND ADOPTED by the Board of Education of Pacific Grove Unified School District this 11th day of September, 2018 by the following votes:

AYES:

NOES:

ABSENTS:

Brian Swanson, Clerk of the Governing Board

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	27,449,456.41		27,449,456.41			28,411,109.14
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,985.79		1,985.79			1,982.19
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
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 (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,982.19		1,982.19	1,982.19		1,982.19
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)		1,982.19				1,982.19
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	117,789.48		117,789.48	133,903.00		133,903.00
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)	23,718,094.60		23,718,094.60	25,426,516.00		25,426,516.00
5. Unsecured Roll Taxes (Object 8042)	883,521.16		883,521.16	943,760.00		943,760.00
6. Prior Years' Taxes (Object 8043)	168,097.23		168,097.23	178,982.00		178,982.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
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)	58,145.58		58,145.58	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)	165.43		165.43	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)	24,945,813.48	0.00	24,945,813.48	26,683,161.00	0.00	26,683,161.00
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)	24,945,813.48	0.00	24,945,813.48	26,683,161.00	0.00	26,683,161.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			695,118.34			665,783.10
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)			695,118.34			665,783.10
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,903,662.00		2,903,662.00	2,901,894.00		2,901,894.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(794.00)		(794.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,902,868.00	0.00	2,902,868.00	2,901,894.00	0.00	2,901,894.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	32,034,891.44		32,034,891.44	33,363,327.00		33,363,327.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	112,287.17		112,287.17	25,000.00		25,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			27,449,456.41			28,411,109.14
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9982			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			28,411,109.14			29,453,796.85
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,945,813.48			26,683,161.00
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)			237,862.80			237,862.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,902,868.00			2,901,894.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,902,868.00			2,901,894.00
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])			97,957.22			22,185.47
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,043,770.70			26,705,346.47
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)			2,902,868.00			2,901,894.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,043,770.70			
b. State Subventions (Line D8)			2,902,868.00			
c. Less: Excluded Appropriations (Line C23)			695,118.34			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			27,251,520.36			

* Please provide below an explanation for each entry in the adjustments column.

831-646-6516

Contact Phone Number

SUBJECT: Approval of Board Bylaw 9270 Conflict of Interest Code Amendments and Resolution #1020

PERSON(S) RESPONSIBLE: Ralph Gómez Porras, Superintendent

RECOMMENDATION:

The District Administration recommends the Board review and accept the amended Conflict of Interest Code Board Bylaw 9270 and corresponding Resolution #1020.

INFORMATION:

The update to Board Bylaw 9270 is a legal requirement and has been revised by legal counsel. The following changes have been made:

Summary of Proposed Revisions to Board Bylaw 9270

- Updates the general language of Board Bylaw 9270 to be consistent with CSBA model Board Bylaw 9270. This update includes removing repetitive language and reformatting.
- Updates legal reference section and citations.

Summary of Proposed Revisions to Appendix to Board Bylaw 9270

- Deletes first paragraph requiring full disclosure from Governing Board Members and Superintendent of Schools because these employees are covered under the Category 3 section on “Full Disclosure.”
- Clarifies the language of Category 3 section on “Full Disclosure.”

FISCAL IMPACT:

None.

Pacific Grove Unified School District

Board Bylaws

Bylaw #9270

CONFLICT OF INTEREST CODE

Mandated Action

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no Board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by his/her financial, family, or other personal interest or consideration.

(cf. 9005 – Role of Board/Powers and Responsibilities – Governance Standards)

Even if a prohibited conflict of interest does not exist, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The Board shall adopt for the district a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. (Government Code 87303)

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 – Meetings and Notices – Scheduling and Posting)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A

Pacific Grove Unified School District

Board Bylaws

Bylaw #9270

CONFLICT OF INTEREST CODE

Mandated Action

Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)

(cf. 4017.2 – All Personnel – Resignation)

(cf. 9222 – Board Members – Resignation)

Conflict of Interest under the Political Reform Act

A Board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the Board member, designated employee, or other person in a designated position, his/her immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member, designated employee, or other person in a designated position makes a governmental decision when he/she, acting within the authority of his/her office or position, authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before a district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a Board member shall participate in the making of a contract in which he/she has a financial interest if his/her participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

Additional Requirements for Boards that Manage Public Investments

Any Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward

Pacific Grove Unified School District

Board Bylaws

Bylaw #9270

CONFLICT OF INTEREST CODE

Mandated Action

achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion and deliberations of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 9321 – Meetings and Notices – Closed Session Purposes and Agendas)

(cf. 9321.1 – Meetings and Notices – Closed Session Action and Reports)

Conflict of Interest under Government Code 1090 - Financial Interest in a Contract

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board or on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest in a contract made by the Board, the contract is void. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract in which he/she has only a “remote interest,” as specified in Government Code 1091, if the interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into a contract. (Government Code 1091)

~~A Board member shall not be considered to be financially interested in a contract in which he/she has only a “remote interest,” as specified in Government Code 1091, if the interest is disclosed during a~~

Pacific Grove Unified School District

Board Bylaws

Bylaw #9270

CONFLICT OF INTEREST CODE

Mandated Action

~~Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into the contract. (Government Code 1091)~~

In addition, a Board member shall not be considered to be financially interested in a contract in which his/her interest is a "noninterest" as defined in Government Code 1091.5. Noninterest includes a Board member's interest in being reimbursed for his/her actual and necessary expenses incurred in the performance of his/her official duties, in the employment of his/her spouse/registered domestic partner who has been a district employee for at least one year prior to the Board member's election or appointment, or in any other applicable circumstance specified in Government Code 1091.5.

Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except when: (Government Code 89506)

1. The travel is in connection with a speech given by a Board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.
2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under

Pacific Grove Unified School District

Board Bylaws

Bylaw #9270

CONFLICT OF INTEREST CODE

Mandated Action

section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in items #1 and #2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches.
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes.

APPENDIX

DESIGNATED POSITIONS/DISCLOSURE CATEGORIES

~~It has been determined that persons occupying the following positions manage public investments and shall file a full statement of economic interests pursuant to Government Code 87200:~~

~~Governing Board Members
Superintendent of Schools~~

1. Persons occupying the following positions are designated employees in Category 1:

Assistant/Associate Superintendent

Designated persons in this category must report:

- a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district.

Pacific Grove Unified School District

Board Bylaws

Bylaw #9270

CONFLICT OF INTEREST CODE

Mandated Action

- b. Investments or business positions in or income from sources which:
 - (1) Are engaged in the acquisition or disposal of real property within the district
 - (2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district or
 - (3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district
- 2. Persons occupying the following positions are designated employees in Category 2:
 - Director
 - Principal
 - Assistant Principal
 - Maintenance and Operations Director
 - Program Coordinator
 - Project Specialist
 - Supervisor

Designated persons in this category must report investments or business positions in or income from sources which:

 - a. Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs, or
 - b. Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.
- 3. Full Disclosure: Because it has been determined that the district's Board members and/or Superintendent "manage public investments," they and other persons designated for "full disclosure" shall disclose, in accordance with Government Code 87200:
 - a. Interests in real property located entirely partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.
 - b. Investments, business positions, and source of income, including gifts, loans, and travel payments.
- 4. Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are

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public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18700.3)

- a. Approve a rate, rule or regulation
- b. Adopt or enforce a law
- c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement
- d. Authorize the district to enter into, modify or renew a contract that requires district approval
- e. Grant district approval to a contract or contract specifications which require district approval and in which the district is a party
- f. Grant district approval to a plan, design, report, study or similar item
- g. Adopt or grant district approval of district policies, standards or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18704, subsections (a) and (b), or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's Conflict of Interest Code. (2 CCR 18700.3)

A current copy of Regulation 18730 for multi county agencies is available at

<http://www.fppc.ca.gov/content/dam/fppc/NS-Documents/LegalDiv/Regulations/Index/Chapter7/Article2/18730.pdf>

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

41015 Investments

FAMILY CODE

297.5 Rights, protections and benefits of registered domestic partners

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GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers

1125-1129 Incompatible activities

81000-91014 Political Reform Act of 1974, especially:

82011 Code reviewing body

82019 Definition of designated employee

82028 Definition of gifts

82030 Definition of income

82033 Definition of interest in real property

82034 Definition of investment

87100-~~87103~~⁶⁸⁷¹⁰⁵ General prohibitions

87200-87210 Disclosure

87300-8731~~34~~ Conflict of interest code

87500 Statements of economic interests

89501-8950~~23~~ Honoraria and gifts

89506 Ethics: travel

91000-91014 Enforcement

PENAL CODE

85-88 Bribes

REVENUE AND TAXATION CODE

203 Taxable and exempt property - colleges

CODE OF REGULATIONS, TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially:

18700-18707 General prohibitions

18722-18740 Disclosure of interests

18750-~~18754~~ 18756 Conflict of interest codes

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92 Ops.Cal.Atty.Gen. 19 (2009)

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85 Ops.Cal.Atty.Gen. 60 (2002)

82 Ops.Cal.Atty.Gen. 83 (1999)

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80 Ops.Cal.Atty.Gen. 320 (1997)

69 Ops.Cal.Atty.Gen. 255 (1986)

68 Ops.Cal.Atty.Gen. 171 (1985)

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65 Ops.Cal.Atty.Gen. 606 (1982)

63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

WEB SITES

Fair Political Practices Commission: <http://www.fppc.ca.gov>CSBA: <http://www.csba.org>Institute of Local Government: <http://www.ca-ilg.org>

CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

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The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no Board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by his/her financial, family, or other personal interest or consideration.

(cf. 9005 – Role of Board/Powers and Responsibilities – Governance Standards)

Even if a prohibited conflict of interest does not exist, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The Board shall adopt for the district a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. (Government Code 87303)

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 – Meetings and Notices – Scheduling and Posting)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall,

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within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)

(cf. 4017.2 – All Personnel – Resignation)

(cf. 9222 – Board Members – Resignation)

Conflict of Interest under the Political Reform Act

A Board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the Board member, designated employee, or other person in a designated position, his/her immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member, designated employee, or other person in a designated position makes a governmental decision when he/she, acting within the authority of his/her office or position, authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before a district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a Board member shall participate in the making of a contract in which he/she has a financial interest if his/her participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

Additional Requirements for Boards that Manage Public Investments

Any Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

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However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion and deliberations of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 9321 – Meetings and Notices – Closed Session Purposes and Agendas)

(cf. 9321.1 – Meetings and Notices – Closed Session Action and Reports)

Conflict of Interest under Government Code 1090 - Financial Interest in a Contract

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board or on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest in a contract made by the Board, the contract is void. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract in which he/she has only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into a contract. (Government Code 1091)

In addition, a Board member shall not be considered to be financially interested in a contract in which his/her interest is a "noninterest" as defined in Government Code 1091.5. Noninterest includes a Board member's interest in being reimbursed for his/her actual and necessary expenses incurred in the performance of his/her official duties, in the employment of his/her spouse/registered domestic partner who has been a district employee for at least one year prior to the Board member's election or

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appointment, or in any other applicable circumstance specified in Government Code 1091.5.

Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except when: (Government Code 89506)

1. The travel is in connection with a speech given by a Board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.
2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in items #1 and #2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

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Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches.
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes.

APPENDIX

DESIGNATED POSITIONS/DISCLOSURE CATEGORIES

1. Persons occupying the following positions are designated employees in Category 1:

Assistant/Associate Superintendent

Designated persons in this category must report:

- a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district.
- b. Investments or business positions in or income from sources which:
 - (1) Are engaged in the acquisition or disposal of real property within the district
 - (2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district or
 - (3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district

2. Persons occupying the following positions are designated employees in Category 2:

Director
Principal
Assistant Principal
Maintenance and Operations Director

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Program Coordinator
Project Specialist
Supervisor

Designated persons in this category must report investments or business positions in or income from sources which:

- a. Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs, or
 - b. Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.
3. Full Disclosure: Because it has been determined that the district's Board members and/or Superintendent "manage public investments," they and other persons designated for "full disclosure" shall disclose, in accordance with Government Code 87200:
- a. Interests in real property located entirely partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.
 - b. Investments, business positions, and source of income, including gifts, loans, and travel payments.
4. Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18700.3)

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- b. Adopt or enforce a law
- c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement
- d. Authorize the district to enter into, modify or renew a contract that requires district approval
- e. Grant district approval to a contract or contract specifications which require district

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approval and in which the district is a party

- f. Grant district approval to a plan, design, report, study or similar item
- g. Adopt or grant district approval of district policies, standards or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18704, subsections (a) and (b), or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's Conflict of Interest Code. (2 CCR 18700.3)

A current copy of Regulation 18730 for multi county agencies is available at

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Legal Reference:

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 35107 School district employees
 35230-35240 Corrupt practices
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 41000-41003 Moneys received by school districts
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297.5 Rights, protections and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers
 1125-1129 Incompatible activities
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 82011 Code reviewing body
 82019 Definition of designated employee
 82028 Definition of gifts
 82030 Definition of income
 82033 Definition of interest in real property
 82034 Definition of investment
 87100-87105 General prohibitions
 87200-87210 Disclosure
 87300-87314 Conflict of interest code
 87500 Statements of economic interests
 89501-89502 Honoraria and gifts
 89506 Ethics: travel
 91000-91014 Enforcement

PENAL CODE

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85-88 Bribes

REVENUE AND TAXATION CODE

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COURT DECISIONS

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Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511

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Management Resources:

WEB SITES

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Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

(11/99 11/09) 5/16

BEFORE THE GOVERNING BOARD OF
PACIFIC GROVE UNIFIED SCHOOL DISTRICT
COUNTY OF MONTEREY, CALIFORNIA

Resolution No. 1020

RESOLUTION ADOPTING A CONFLICT OF INTEREST CODE

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the Pacific Grove Unified School District has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the Pacific Grove Unified School District has recently reviewed its positions, and the duties of each position, and has determined that changes to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the District's conflict of interest code shall be rescinded and superseded by this resolution and the amended bylaw and appendix containing the District's amended conflict of interest code; and

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of the Pacific Grove Unified School District adopts its amended Conflict of Interest Code which includes amended Board Bylaw 9270 and its Appendix of Designated Employees and Disclosure Categories, which appears in Exhibit A to this Resolution.

PASSED AND ADOPTED THIS _____ day of _____, 2018 at a meeting of the Governing Board, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
GOVERNING BOARD

John Paff
President of the Governing Board
Pacific Grove Unified School District

EXHIBIT A

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The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no Board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by his/her financial, family, or other personal interest or consideration.

(cf. 9005 – Role of Board/Powers and Responsibilities – Governance Standards)

Even if a prohibited conflict of interest does not exist, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The Board shall adopt for the district a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. (Government Code 87303)

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)

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When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 – Meetings and Notices – Scheduling and Posting)

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within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)

(cf. 4017.2 – All Personnel – Resignation)

(cf. 9222 – Board Members – Resignation)

Conflict of Interest under the Political Reform Act

A Board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the Board member, designated employee, or other person in a designated position, his/her immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member, designated employee, or other person in a designated position makes a governmental decision when he/she, acting within the authority of his/her office or position, authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before a district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a Board member shall participate in the making of a contract in which he/she has a financial interest if his/her participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

Additional Requirements for Boards that Manage Public Investments

Any Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

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However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion and deliberations of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 9321 – Meetings and Notices – Closed Session Purposes and Agendas)

(cf. 9321.1 – Meetings and Notices – Closed Session Action and Reports)

Conflict of Interest under Government Code 1090 - Financial Interest in a Contract

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board or on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest in a contract made by the Board, the contract is void. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract in which he/she has only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into a contract. (Government Code 1091)

In addition, a Board member shall not be considered to be financially interested in a contract in which his/her interest is a "noninterest" as defined in Government Code 1091.5. Noninterest includes a Board member's interest in being reimbursed for his/her actual and necessary expenses incurred in the performance of his/her official duties, in the employment of his/her spouse/registered domestic partner who has been a district employee for at least one year prior to the Board member's election or

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appointment, or in any other applicable circumstance specified in Government Code 1091.5.

Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except when: (Government Code 89506)

1. The travel is in connection with a speech given by a Board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.
2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in items #1 and #2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

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Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches.
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes.

APPENDIX

DESIGNATED POSITIONS/DISCLOSURE CATEGORIES

1. Persons occupying the following positions are designated employees in Category 1:

Assistant/Associate Superintendent

Designated persons in this category must report:

- a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district.
- b. Investments or business positions in or income from sources which:
 - (1) Are engaged in the acquisition or disposal of real property within the district
 - (2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district or
 - (3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district

2. Persons occupying the following positions are designated employees in Category 2:

Director
Principal
Assistant Principal
Maintenance and Operations Director

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Program Coordinator
Project Specialist
Supervisor

Designated persons in this category must report investments or business positions in or income from sources which:

- a. Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs, or
 - b. Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.
3. Full Disclosure: Because it has been determined that the district's Board members and/or Superintendent "manage public investments," they and other persons designated for "full disclosure" shall disclose, in accordance with Government Code 87200:
- a. Interests in real property located entirely partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.
 - b. Investments, business positions, and source of income, including gifts, loans, and travel payments.
4. Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18700.3)

- a. Approve a rate, rule or regulation
- b. Adopt or enforce a law
- c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement
- d. Authorize the district to enter into, modify or renew a contract that requires district approval
- e. Grant district approval to a contract or contract specifications which require district

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approval and in which the district is a party

- f. Grant district approval to a plan, design, report, study or similar item
- g. Adopt or grant district approval of district policies, standards or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18704, subsections (a) and (b), or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's Conflict of Interest Code. (2 CCR 18700.3)

A current copy of Regulation 18730 for multi county agencies is available at

<http://www.fppc.ca.gov/content/dam/fppc/NS-Documents/LegalDiv/Regulations/Index/Chapter7/Article2/18730.pdf>

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office
 35107 School district employees
 35230-35240 Corrupt practices
 35233 Prohibitions applicable to members of governing boards
 41000-41003 Moneys received by school districts
 41015 Investments

FAMILY CODE

297.5 Rights, protections and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers
 1125-1129 Incompatible activities
 81000-91014 Political Reform Act of 1974, especially:
 82011 Code reviewing body
 82019 Definition of designated employee
 82028 Definition of gifts
 82030 Definition of income
 82033 Definition of interest in real property
 82034 Definition of investment
 87100-87105 General prohibitions
 87200-87210 Disclosure
 87300-87314 Conflict of interest code
 87500 Statements of economic interests
 89501-89502 Honoraria and gifts
 89506 Ethics: travel
 91000-91014 Enforcement

PENAL CODE

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85-88 Bribes

REVENUE AND TAXATION CODE

203 Taxable and exempt property - colleges

CODE OF REGULATIONS, TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially:

18700-18707 General prohibitions

18722-18740 Disclosure of interests

18750-18756 Conflict of interest codes

COURT DECISIONS

McGee v. Balfour Beatty Construction, LLC, (2016) 247 Cal.App.4th 235

Davis v. Fresno Unified School District, (2015) 237 Cal.App.4th 261

Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655

Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511

ATTORNEY GENERAL OPINIONS

92 Ops.Cal.Atty.Gen. 26 (2009)

92 Ops.Cal.Atty.Gen. 19 (2009)

89 Ops.Cal.Atty.Gen. 217 (2006)

86 Ops.Cal.Atty.Gen. 138 (2003)

85 Ops.Cal.Atty.Gen. 60 (2002)

82 Ops.Cal.Atty.Gen. 83 (1999)

81 Ops.Cal.Atty.Gen. 327 (1998)

80 Ops.Cal.Atty.Gen. 320 (1997)

69 Ops.Cal.Atty.Gen. 255 (1986)

68 Ops.Cal.Atty.Gen. 171 (1985)

65 Ops.Cal.Atty.Gen. 606 (1982)

63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

WEB SITES

Fair Political Practices Commission: <http://www.fppc.ca.gov>CSBA: <http://www.csba.org>Institute of Local Government: <http://www.ca-ilg.org>

CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict of Interest Rules, 2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

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Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

(11/99 11/09) 5/16

SUBJECT: Out of County or Overnight Activities

PERSON(S) RESPONSIBLE: Song Chin-Bendib, Assistant Superintendent for Business Services

RECOMMENDATION:

The Administration recommends that the Board approve or receive the request as presented.

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 an overnight/Out of County/State trip(s) being proposed by a school site at this time.

FISCAL IMPACT:

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

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
OUT-OF-COUNTY OR OVERNIGHT ACTIVITIES

<u>DATE</u> <u>DESTINATION</u>	<u>STUDENTS/CLASS</u> <u>ACTIVITY</u>	<u>TRANSPORTATION</u>	<u>COST</u>	<u>FUNDING SOURCE</u>
September 14 North Tahoe HS Tahoe City, CA	PGHS Cross Country Team Cross Country Meet	Auto	\$1,250	Athletics
May 29, 2019 Tech Museum San Jose, CA	Forest Grove 5 th Grade Class Year End celebration	Charter	\$3,200	Students, donations
Sept 8-Nov. 24 Various venues See attached	PGHS Athletics Events High School sports games	School bus/Charter	TBD	PGHS Athletics/General Fund
September 20 Gizditch Ranch Watsonville, CA	RD Ms. Evans 1 st Grade Class Farming unit	Auto	None	

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
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 TWO (2) WEEKS PRIOR TO THE BOARD MEETING PRIOR TO THE EVENT. For ALL other activities, submit request two weeks in advance of activity. ^{I understand.}

Date of Activity 09/14/2018 Day of Activity Friday

Location of Activity North Tahoe High School City Tahoe City County Placer

School PG High School Class or Club Cross Country Team Grade Level/s 9-12

School Departure Time 6:00 AM

Pickup Time from Place of Activity 9:00 AM

Name of Employee Accompanying Students Steve Watkins

Number of Adults 3 Number of Students 15

Description of Activity/Educational Objective
Cross country meet, students hosted by North Tahoe HS families. Adults staying in motel.

List All Stops Sacramento, 9-14 for lunch, Tahoe City for meet, 9-14, Stockton for lunch on way home 9-15

Means of Transportation: Auto*

* Board Regulation 3541.1 Requirements will be complied with when using private Autos SW
(Teacher initials)

**If using District vans, driver names must be listed: _____

Cost of Activity \$ 950.00 + Cost of Transportation \$ 300.00 = Total \$ 1,250.00

Fund/s to be charged for all activity expenses () Students () Club () PG Pride (x) Other Team account

Account Code: Wells Fargo Bank Athletics Account - Cross Country #1965169244/402

Requested by: Steve Watkins / Steve Watkins Date 08/08/2018
Employee Signature (accompanying student activity) Printed Name

Administration Approval/Principal Matthew J. Bell Date 08/16/2018

Transportation Department/District Office Use

() School Bus () Charter () Available () Not available Date Received _____
Cost Estimate \$ _____

Approved by Transportation Supervisor: _____ Date _____

Approved by Assistant Superintendent: _____ Date _____

Date of Board Approval 09/06/2018

Does form need board approval Yes

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
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 TWO (2) WEEKS PRIOR TO THE BOARD MEETING PRIOR TO THE EVENT. For ALL other activities, submit request two weeks in advance of activity. ¹ understand.

Date of Activity 05/29/2019 Day of Activity Wednesday

Location of Activity Tech Museum City San Jose County Santa Clara

School Forest Grove Elementary Class or Club 5th Grade Grade Level/s 5

School Departure Time 8:00 AM

Pickup Time from Place of Activity 1:15 PM

Name of Employee Accompanying Students Yant, Davenport, Sanchez, Cardinalli

Number of Adults 20 Number of Students 80

Description of Activity/Educational Objective
visit to Tech Museum as culminating activity

List All Stops Forest Grove-Tech Museum-Forest Grove

Means of Transportation: Charter

* Board Regulation 3541.1 Requirements will be complied with when using private Autos KEY
(Teacher initials)

**If using District vans, driver names must be listed: _____

Cost of Activity \$ 3,200.00 + Cost of Transportation \$ _____ = Total \$ 3,200.00

Fund/s to be charged for all activity expenses (☒) Students (☐) Club (☒) PG Pride (☐) Other _____

Account Code: NA

Requested by: Kathryn Yant / Kathryn Yant Date 05/31/2018
Employee Signature (accompanying student activity) Printed Name

Administration Approval/Principal Buck Roggeman Date 08/14/2018

Transportation Department/District Office Use

(☐) School Bus (☒) Charter (☐) Available (☐) Not available Date Received 08/15/2018
Cost Estimate \$ Prices will follow early 2019

Approved by Transportation Supervisor: LStacks Date 08/15/2018

Approved by Assistant Superintendent: _____ Date _____

Date of Board Approval 09/20/2018

Does form need board approval Yes

PGHS**Fall Schedule 2018****Out of County trips**

Date	Opponent	Team	Site	Time	Departure	Return
9/8	VB	Watsonville Tourney	Varsity	Watsonville	TBA	8:00am 600pm
9/14/15	CC	North Tahoe	V	N Tahoe	TBA	8:00am 3:00pm
9/15	VB	Watsonville Tourney	JV	Watsonville	TBA	8:00am 600pm
9/20	GG	San Benito	V	Ridgemark	3:30	2:00pm 7:00pm
9/22	CC	Pacific Tiger Invitational	V	Stockton	TBA	8:00am 600pm
9/27	GG	Gilroy	V	Gilroy	3:30	1:45pm 7:00pm
9/29	CC	Capital Cross Challenge	V	Sacramento	TBA	7:00am 7:00pm
10/4	CC	Center Meet # 2	JV/ V	Gilroy	3:30	1:00pm 7:00pm
10/9	VB	St Francis	JV/ V	St Francis	5/ 6:30	2:45pm 9:30pm
10/12	CC	Roughrider classic	V	Fresno	TBA	7:00am 7:00pm
10/24	VB	Alisal	JV/ V	Alisal	5/ 6:30	2:45pm 9:30pm
10/26	FB	Santa Cruz	JV/ V	Santa Cruz	5/ 7:30	2:30pm 10:30pm
11/5	GT	CCS Team	V	Los Gatos	TBA	TBA
11/10	CC	CCS Championship	V	Crystal Springs	TBA	TBA
11/24	CC	State Championship	V	Fresno	TBA	TBA

PACIFIC GROVE UNIFIED SCHOOL DISTRICT 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 TWO (2) WEEKS PRIOR TO THE BOARD MEETING PRIOR TO THE EVENT. For ALL other activities, submit request two weeks in advance of activity. I understand.

Date of Activity 09/20/2018 Day of Activity Thursday

Location of Activity Gizdich Ranch City Watsonville County Santa Cruz

School Robert Down Elementary Class or Club none Grade Level/s 1st

School Departure Time 9:45 AM

Pickup Time from Place of Activity 12:30 PM

Name of Employee Accompanying Students Michelle Evans

Number of Adults 6 Number of Students 17

Description of Activity/Educational Objective
Learning about the apple farm and having a culminating activity for our Apple Unit

List All Stops Gizdich Ranch

Means of Transportation: Auto*

* Board Regulation 3541.1 Requirements will be complied with when using private Autos mje
(Teacher initials)

**If using District vans, driver names must be listed: none

Cost of Activity \$ 0 + Cost of Transportation \$ 0 = Total \$ 0.00

Fund/s to be charged for all activity expenses () Students () Club () PG Pride () Other

Account Code: none

Requested by: Michelle Evans / Michelle Evans Date 08/21/2018
Employee Signature (accompanying student activity) Printed Name

Administration Approval/Principal Sean B Keller Date 08/24/2018

Transportation Department/District Office Use

() School Bus () Charter () Available () Not available Date Received
Cost Estimate \$

Approved by Transportation Supervisor: Date

Approved by Assistant Superintendent: Date

Date of Board Approval 09/11/2018

Does form need board approval Yes

SUBJECT: Before and After School Recreation Program (BASRP) Client Agreement with Unity FI Solutions dba SchoolWorks

PERSON(S) RESPONSIBLE: Buck Roggeman, Principal Forest Grove/
Director Before and After School Recreation Program

RECOMMENDATION:

The District Administration recommends the Board review and approve the Client Agreement with Unity FI Solutions.

BACKGROUND:

This long-standing program has been limited to accepting payments in the form of cash, bank checks, or personal checks from parents. In addition to these forms of payment, the district would like to offer parents the option to pay by credit card. In researching this company, we found they are used by several other school districts in California, and we received good reports of customer satisfaction with how the program is used by parents and school staff. Parents can make their payments by credit card, and the company uses an Automatic Clearing House (ACH) method of direct deposit into a newly opened BASRP Account at Bank of America. Fees incurred by this process will be paid for from the revenue of the program.

INFORMATION:

Unity FI Solutions dba SchoolWorks will manage credit card transactions and direct deposit funds into the Before and After School Recreation Program bank account.

FISCAL IMPACT:

None.



CLIENT AGREEMENT

THIS UNITY FI SOLUTIONS CLIENT AGREEMENT (the "Agreement") is dated this 12th day of September, 2018 ("Effective Date"), by and between Unity FI Solutions, a North Carolina LLC with its principal place of business located at 508 W 5TH St, Charlotte, NC 28202 (the "Service Provider") and PACIFIC GROVE UNIFIED SCHOOL DISTRICT, a PUBLIC SCHOOL DISTRICT ("Company") and provides as follows:

RECITALS

WHEREAS, the Company desires that the Service Provider perform the services set forth as described in Schedule A of this Agreement as agent for the Company,

NOW, THEREFORE, in consideration of the foregoing recitals and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Services Offered and/or Provided. Service Provider shall: (i) maintain a database of the Company's customer (the "Customer") payment records based on such Customer authorizations and other information provided by the Company to the Service Provider in accordance with this Agreement; (ii) create and transmit Automated Clearing House ("ACH") Entries to the third party processor on certain due dates as provided by the Company to the Service Provider from time to time; (iii) provide the Company with a reconciliation on a monthly basis of all ACH activity performed by the Service Provider on behalf of the Company; (iv) provide Return Check Re-presentment,

(v) process Credit Card, Debit Card, Electronic Check transactions and Web Payments; and (vi) perform other such related services as required or necessary to perform services outlined in (i)–(v) above (each a "Service" collectively, the "Services").

Term and Termination. The initial term ("Initial Term") of this Agreement shall be twelve (12) months from the Effective Date. Not less than ninety (90) days before the expiration of any Term, the Company may cancel this Agreement by delivering written notice via certified mail or with signed attached cancellation via email to the Service Provider. In the absence of written notice terminating this Agreement upon the expiration of the Initial Term, this Agreement shall renew for consecutive twelve (12) month renewal terms (each a "Renewal Term") unless terminated by the Company.

Termination for Cause. In the event of a material breach of services, the Company may terminate this Agreement at any time provided the issue is not cured, as determined by the Service Provider, within thirty (30) days of written notification received via certified mail. The Service Provider may terminate this Agreement at any time upon material breach of services or if required by a Regulatory Authority (refer to paragraph 8, Compliance).

Termination without Cause. If the Company chooses to terminate this agreement without cause prior to the expiration of any term, the Company agrees to pay the Service Provider the greater of

\$395.00 or the equivalent of the average monthly processing fees assessed from the beginning of the agreement term for each of the remaining months of the term. The Service Provider may terminate this Agreement without regard to breach or default upon thirty (30) days written notice to the Company if directed by Regulatory Authority to close account. Notice may be fewer than 30 days if required by Regulatory Authority (refer to paragraph 8, Compliance).

Data Transmittal, Timing, Format and Reporting. The Company and Service Provider shall mutually agree upon the timing, method of transmittal and format of data received from the Company to be used for the processing of ACH transactions.

Service Provider Fees. Company agrees to compensate Service Provider for the Services provided by the Service Provider listed in Schedule A (collectively, the "Fees")

Detailed Pricing in Schedule "A" attached.

Company hereby authorizes the Service Provider to collect its Fees from the Company by debiting the Company's bank account or by withholding the Fees from funds collected by the Service Provider on behalf of Company. All fees will be due and payable by the Company to the Service Provider on the date that such services are performed. Company must notify Service Provider of any potential issues within 45 days of receiving your invoice. Any notification received after the 45-day period will be considered at the discretion of the Service Provider.

Occasionally, our costs may increase, and the Service Provider reserves the right to increase fees with a forty-five

(45) day written notice. If Company chooses not to accept pricing increases they may terminate with sixty (60) days written notice.

Exclusivity. During the Term and any Renewal Term, the Company hereby agrees to obtain the Services listed in Schedule A solely from the Service Provider.

Compliance. Company is subject to all applicable state, federal, local and foreign laws, rules, regulations and other laws, including without limitation, the Uniform Commercial Code in effect in the states of North Carolina and Ohio, as well as, the NACHA Operating Rules & Guidelines, Regulation E. The Company and the Service Provider acknowledge that the processing of ACH credit and/or debit entries ("Entries") is subject to the Operating Rules and Procedures as listed above. All terms used herein and not otherwise defined shall have the meaning ascribed thereto in the Rules. The Company and the Service Provider agree to comply with the Rules insofar as applicable. Company agrees to be responsible for any fines or penalties (e.g. from NACHA System of Fines) that might be charged by ODFIs. Under the NACHA Rules, financial penalties for non-compliance with the Rules would be levied against the ODFI.

Authorization. For payment types other than checks, before the initiation of any entry to a Customer account, the Company shall obtain from the Customer an Authorization by such Customer which complies with the requirements of the Rules authorizing the initiation of one or more Entries to such account by the Company.

Records Retention. The Company shall retain the original Authorization received from each Customer for any company initiated transaction for the period of time as defined in the Rules, currently at least two (2) years, after the termination of such Authorization. The Rules may

amend or change this two-year period in which case, the Company shall maintain the original Authorization as required pursuant to the new time period requirement.

Funds Remittance. The Service provider agrees to remit the collected funds of the Company's Customers to the account of the Company four (4) business days following the effective date of the transaction to ensure Customer funds are successfully collected. on the business day following the effective date of the transaction. If the Company voluntarily opens and maintains a Reserve Account (the "Reserve Account") with the Service Provider, the collected funds from the Company's Customers will be remitted to the account of the Company on the business day following the effective date of the transaction.

Reserve Account. If the Company chooses to open and maintain a Reserve Account, or the Service Provider considers the Reserve Account necessary, the Company agrees to maintain the Reserve Account during the entire term, including the Initial Term and any Renewal Term of this Agreement to cover any fees and expenses related to uncollectable Customer debits. The initial Reserve Account balance will be calculated per Exhibit B. The reserve will be reviewed from time to time and if needed, adjusted up or down to reflect actual uncollectable Customer debits. The Reserve Account balance will be held in a non-interest bearing account for the Company. In the event this Agreement is terminated, the Company agrees to maintain the Reserve Account balance held at time of termination for 180 days following the last Returned Item received by the Service Provider to cover any uncollectable Customer debits that may be returned to the Service Provider after such termination for services rendered prior to such termination.

Bank Return Item(s) and Card Chargeback(s). ACH entries rejected due to insufficient funds in a Customer's account at the Receiving Depository Financial Institution will be subject to state allowable Returned Debit service charge, payable to the Service Provider. Returned Debit service charges will be deducted electronically from the Customer's account through an ACH debit. The Company will be charged a Returned item fee, referred in Schedule A or Section 6 of the Merchant Application, for all Return items in which the Service Provider cannot collect the state allowable return fee. For credit card chargebacks, Company will be subject to debits equaling to the original transaction amount plus additional card brand charged fees. For both ACH returns and credit card chargebacks, Company will be responsible for any collection or legal fees incurred by the Service Provider.

Uncollected Bank Return Item(s). Company agrees to accept a charge-back of any return that is uncollectible by the Service Provider. The Company shall reimburse the Service Provider for any fees and expenses related to any uncollectable Customer debits.

Non-Disclosure. Both parties agree to hold the Confidential Information in strict confidence, and agree not to disclose the same to any third party. The parties further agree that they shall not disclose any Confidential Information to anyone within its own organization except its officers, employees, agents, and contractors to whom disclosure is reasonably necessary in furtherance of the relationship between the parties. The parties shall appropriately notify each such agent and employee that the disclosure is made in confidence and the Confidential Information shall be kept in confidence in accordance with this Agreement.

Confidential Information. Confidential Information shall mean information, data or material deemed proprietary by Service Provider and Company whether or not it is marked as confidential, or, if orally transmitted, designated as "Confidential" and not generally known by

the public or by parties which are competitors with or otherwise in an industry, trade or business similar. Confidential Information also includes any information which Service Provider or Company obtains from another party and which Service Provider or Company treats as proprietary or designates in writing as Confidential Information, whether or not owned or developed by such party. Confidential Information includes, but is not limited to, the following types of information and other information of a similar nature (whether or not reduced to writing): Consumer Information (as defined below), discoveries, ideas, concepts, software in various stages of development, designs, drawings, specifications, techniques, models, data, source code, object code, algorithms, documentation, user manuals, diagrams, flow charts, consulting methods and techniques, research, development, processes, procedures, "know-how", marketing techniques and materials, marketing and development plans, price lists, pricing policies and financial information, methods of production, use, operation and application, invented, owned or developed by either party as it applies to and is incorporated in each party's proprietary software, and any patents, copyrights, trademarks existing now, for which applications may be pending or hereafter made, acquired and granted for any software. Confidential Information shall further include data regarding business practices, pricing, product philosophy, position relative to competitors, and review of actual deliverables of projects. Consumer Information means non-public identifiable information including all lists of customers, former customers, applicants, financial information, pricing information, information concerning business plans, and any list or grouping of customers derived from personally identifiable information that is not publicly available.

Non-Use and Non Circumvention. Both parties agree to use the Confidential Information solely in furtherance of its business dealings with the other and for no other purpose whatsoever. Further, the parties agree that in consideration for the other parties disclosure of the Confidential Information, they will not at any time prior to the date immediately preceding the fifth year anniversary date after the termination of this Agreement, attempt in any manner to commercially exploit the proposed business concepts and plans of the party or any of the Confidential Information without the party's prior written consent, that may be given or withheld by the other party at its sole discretion

Customer Data Terms. "Definition of Customer Data." "Customer Data" means all data and information about the Company's businesses, customers (current, former or prospective), employees and their families, operations, facilities, products, markets, assets or finances that the Service Provider obtains, creates, generates, collects or processes in connection with providing the Services, and all Intellectual Property Rights in that data and information. As between the Company and the Service Provider, the Company will own all of the Customer Data. All Customer Data shall be considered Confidential Information of the Company and the Service Provider agrees to treat all Customer Data as Company Confidential Information. The Service Provider will not withhold any Customer Data as a means of resolving a dispute.

Internet Services/Disclaimer Service Provider does not, and cannot, control the flow of any documents, files, data or other information via the Internet, whether to or from Service Provider's network, other portions of the Internet or otherwise. Such flow depends in large part on the performance of Internet services provided or controlled by third Parties. Actions or inactions of such third Parties can impair or disrupt Institution's or Customer's connections to the Internet (or portions thereof). Service Provider cannot guarantee that such events will not occur.

Accordingly, Service Provider disclaims any and all liability arising out of, resulting from or related to, such events, and in no event shall Service Provider be liable for any damages of any

kind (whether in contract, in tort or otherwise) that are attributable or in any way related to the Internet infrastructure or Institution's, Customer's, or Service Provider's ability or inability to connect to the Internet.

Institution understands that, while Service Provider and its service providers have established certain Security Procedures, such as firewalls, Codes, and/or data encryption designed to prevent unauthorized access to Institution's or Customer's accounts or transactions, there can be no assurance that inquiries or transaction activity will be completely secure. Institution and Customer agrees that Service Provider is not responsible for any such unauthorized access, delays or malfunctions, and Service Provider is not responsible for the acts of Third-Parties.

Indemnity. Service Provider and the Company each agree to indemnify, defend and hold the other, together with their respective successors, directors, officers, shareholders, employees and agents, harmless from and against any and all claims, loss, liabilities, and expenses (including reasonable attorney's fees and expenses) which the other may incur, arising directly or indirectly from or as a result of (a) any breach by it of any of the covenants or other provisions of this Agreement; or (b) the negligence or misconduct of the indemnitor or its principals, officers, employees, agents or representatives in the conduct of its business or in the performance of this Agreement.

Additional Terms. Additional terms of this Agreement, if any, are set forth in Exhibit A hereto signed by authorized representatives of the parties and are incorporated by reference.

Amendments. No amendment to this Agreement shall be effective unless in writing and signed by the Company and the Service Provider, except where NACHA has exercised its right to amend its respective Rules.

Assignment. This Agreement shall not be assigned or otherwise transferred by the Company or the Service Provider; provided, however, that the Service Provider may assign this Agreement to its affiliates or the purchaser of all, or substantially all, of the Service Provider's assets or outstanding securities. The Service Provider is required to notify Company thirty (30) days prior to the assignment of this Agreement to another entity. Failure to do so will constitute a breach of this Agreement and Company may terminate this Agreement.

Governing Law; Attorneys' Fees. This agreement shall be governed by the internal laws of the State of North Carolina, without regard to the choice of law provisions of any jurisdiction. If any claim or controversy arises between the parties hereto relating to this Agreement, or the breach of this Agreement and action, including arbitration, by one (1) party taken against the other party, the prevailing party in such action will be entitled to recover from the other the costs and expenses, including reasonable fees of attorneys, accountants and other professionals, incurred in taking or defending such action of such prevailing party.

Entire Agreement. This Agreement, as well as Schedule "A" and Exhibits A and B, contains the entire agreement between the parties with respect to the subject matter hereof and supersedes, cancels and replaces all prior agreements and understandings between the parties, whether written or unwritten.

IN WITNESS WHEREOF, the undersigned have duly executed this agreement as of the date written above by their duly authorized officers.

Company: PACIFIC GROVE UNIFIED SCHOOL DISTRICT

Printed Name: SONG CHIN BENDIB

Signature: _____

Title: ASSISTANT SUPERINTENDENT

Date: 9-12-18

Service Provider: **Unity FI Solutions, LLC**

Printed Name: _____

Signature: _____

Title: _____

Date: _____

EXHIBIT A

The Service Provider and the Company hereby agree the following additional items:

Company: _____

Printed Name: _____

Signature: _____

Title: _____

Date: _____

Service Provider: **Unity FI Solutions, LLC**

Printed Name: _____

Signature: _____

Title: _____

Date: _____

SUBJECT: Pacific Grove High School Athletic Trainer Contract for Services

PERSON(S) RESPONSIBLE: Matt Bell, Pacific Grove High School Principal;
Todd Buller, Pacific Grove High School Athletic Director

RECOMMENDATION:

The District Administration recommends that the Board review and approve the contract for services with Jose Del Rio, Athletic Trainer at Pacific Grove High School.

BACKGROUND:

On November 9, 2017, the Board approved funding an athletic trainer at Pacific Grove High School. This contract is a continuance of the program.

Our PGHS training program has been going since February, 2016 with a trainer, Jose Del Rio, from Monterey Orthopedic Medical group.

Over the past years, Jose has given medical support at all of our sporting events as well as practices during the year. He has also been working with all of our athletes in our Concussion program and protocols to help students return to play safely.

INFORMATION:

Each year a contract will be brought forward to the Board for approval.

FISCAL IMPACT:

\$19,500

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

435 Hillcrest Avenue
Pacific Grove, CA 93950

CONTRACT FOR SERVICES

This contract is an agreement between the Pacific Grove Unified School District and

Jose Del Rio

for services rendered as specified below.

1. Scope of Service:

To provide: Athletic Medical Services to
PG High Sports teams.

2. Evaluation and/or expected outcome(s) (continue on attached page if needed):

To provide medical services, evaluations, and treatments
to PG High athletes.

3. Length of the Contract:

Service is to be provided on the following date(s):

OCTOBER 2018 — May 2019

A TOTAL OF 8 PAYMENTS

@ \$2,437.50 NOT TO EXCEED \$19,500.00 IN TOTAL.

4. Financial Consideration:

Consultant to be paid at the rate of:

\$2,437.50 IN 8 payments (\$ per hr/day/other)
(hours/days/other)

School Funding Source: DISTRICT - PGUSD

Account Code: 01-0000-0-1176-4200-5800-00-006-8000-0720

Consultant Jose Del Rio

Address 28053 Robinson Canyon Rd, Carmel, CA 93923

Signed [Signature] Date 8-16-18

Signed [Signature] Date 8/25/18

☐ District Employee

☒ Independent Consultant

Site/Program Administrator (Check appropriate box below)

☐ Contracted work was assigned using District's normal employment recruitment process.

☒ Contracted work was not assigned using District's normal employment recruitment process.
Attached Criteria Page (REQUIRED) identifies reason. #3

Signed _____ Date _____
Director of Human Resources

Signed _____ Date _____
Assistant Superintendent

ALL SIGNATURES MUST BE OBTAINED BEFORE SERVICES ARE PROVIDED.

*Independent Consultant must sign and submit a W-9 to District prior to providing service.

Contract for Services Criteria

District/Site Administrator – Please circle criteria that apply and sign below.

- (1) There is a specifically documented cost savings relative to using district employment. (The documentation requirements are specified and must be attached).
- (2) The contract is for new school district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.
- ☒ (3) The services contracted are not available within the district, cannot be performed satisfactorily by school district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the school district.
- (4) The services are incidental to a contract for the purchase or lease of real or personal property. Contracts under this criterion, known as "service agreements," shall include, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.
- (5) The policy, administrative, or legal goals and purposes of the district cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary school district hiring process. Contracts are permissible under this criterion to protect against a conflict of interest or to ensure independent and unbiased findings in cases where there is a clear need for a different, outside perspective. These contracts shall include, but not be limited to, obtaining expert witnesses in litigation.
- (6) The nature of the work is such that the criteria for emergency appointments apply. "Emergency appointment" means an appointment made for a period not to exceed 60 working days either during an actual emergency to prevent the stoppage of public business or because of the limited duration of the work. The method of selection and the qualification standards for an emergency employee shall be determined by the district. The frequency of appointment, length of employment, and the circumstances appropriate for the appointment of firms or individuals under emergency appointments shall be restricted so as to prevent the use of emergency appointments to circumvent the regular or ordinary hiring process.
- (7) The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the school district in the location where the services are to be performed.
- (8) The services are of such an urgent, temporary, or occasional nature that the delay incumbent in their implementation under the district's regular or ordinary hiring process would frustrate their very purpose.

District/Site Administrator

Date

Ref: Contract for Services Criteria

Revised 02/15

SUBJECT: 2018-19 Budget Revision #1

PERSON RESPONSIBLE: Song Chin-Bendib, Assistant Superintendent for Business Services

RECOMMENDATION:

The District Administration recommends that the Board review and approve these proposed budget revisions.

BACKGROUND:

Throughout the year, the budgets of the District's various funds are revised to reflect changing financial conditions, or as the result of Board decisions which have a budgetary impact. Budget revisions are usually early in the fiscal year (September) to update the beginning fund balances following the close-out of the prior year. Budget revisions are also included in the First Interim Report (December) and the Second Interim Report (March). The last Budget revision is usually done towards the end of the fiscal year (May).

Additionally, staff recommends that another set of budget revisions be presented to the Board in October. At that time, Unaudited Actuals Ending Fund Balance would have been posted in 2018-19, staffing changes and payroll encumbrances have been recorded and reconciled in the books, and all the transactions would present a preliminary examination of the books prior to the First Interim report in December.

Attached are the first set of proposed budget revisions as reflected in the column titled "Changes". The column to the left of the Changes is the Board-approved Adopted Budget. The column to the right of Changes will become the official budget as the Revised Budget, once the Board formally approves those changes. A detailed list of the purpose of each budget revision is shown at the bottom of each Fund page.

INFORMATION:

The financial condition of the District remains positive with reserves in place and cash flow being met.

Some of the major budget revisions include:

- 1) Beginning Balances now reflect actual balances, and are no longer estimated balances.
- 2) \$311,891 in donation carryover from 2017-18, has now been posted to various donation expenditure budgets.
- 3) Budget increases for various grants and reimbursements: Advancement Via Individual Determination (AVID), Chapman, Monterey Foundation, SELPA AB 602 funding, and Monterey Peninsula College (MPC).
- 4) The new STRS On Behalf program is a way for the state to give school districts the funds for the state's share of the increased costs of STRS retirement payments. This budget revision provides us with \$1,286,166 (General Fund: \$1,239,530; Adult Ed: \$42,236 and Child Development: \$4,400) in additional revenue as well as \$1,286,166 in additional expense, so there is no effect to the ending fund balance. However, the additional expense will increase the required 3% Reserve Requirement.
- 5) Termination of the Special Education Contracts and with corresponding increase in classified salaries and benefits.
- 6) The Adult Education Consortium provided funding for the purchase of childcare portables

- 7) Education Technology Bond has budget increases for the purchase of projectors, security cameras, IMACs, Chromebooks and software subscriptions.

FISCAL IMPACT:

The fiscal impact is reflected in the attached reports.

Pacific Grove Unified School District

Budget Revisions - General Fund 01

2018-19

	Original Budget	Rev #1 Changes		Revised Budget	Rev #2 Changes	First Interim	Rev #3 Changes	Second Interim	Rev #4 Changes	Final Budget
Beginning Balance	4,052,130	545,938		4,598,068	-	4,598,068	-	4,598,068		4,598,068
Revenues										
LCFF	29,336,220	-		29,336,220	-	-	-	-	-	-
Federal Revenues	703,385	(19,306)	a	684,079	-	-	-	-	-	-
State Revenues	2,120,903	32,244	b	2,153,147	-	-	-	-	-	-
Local Revenues	1,202,819	62,234	c	1,265,053	-	-	-	-	-	-
Total Revenues	33,363,327	75,172		33,438,499	-	-	-	-	-	-
Expenditures										
Certificated Salaries	16,437,363	104,215	d	16,541,578	-	-	-	-	-	-
Classified Salaries	6,069,867	769,208	e	6,839,075	-	-	-	-	-	-
Benefits	6,444,716	(62,264)	f	6,382,452	-	-	-	-	-	-
Books & Supplies	1,174,500	483,280	g	1,657,780	-	-	-	-	-	-
Services	2,869,312	(741,657)	h	2,127,655	-	-	-	-	-	-
Capital Outlay	12,529	6,897	i	19,426	-	-	-	-	-	-
Other Outgo	157,042	134,495	j	291,537	-	-	-	-	-	-
Indirect Costs	(21,672)	-		(21,672)	-	-	-	-	-	-
Total Expenditures	33,143,657	694,174		33,837,831	-	-	-	-	-	-
Surplus (Deficit)	219,670			(399,332)						
Transfers In (Out)	(59,611)	-		(59,611)	-	-	-	-	-	-
Ending Fund Balance	4,212,189	(73,064)		4,139,125	-	4,598,068	-	4,598,068	-	4,598,068

Components of Ending Fund Balance										
Revolving Cash	5,000	-		5,000	-	-	-	-	-	-
Restricted Balances	527,196	(233,584)		293,612	-	-	-	-	-	-
Committed		-			-	-	-	-	-	-
Assigned	2,672,089	153,289		2,825,378	-	-	-	-	-	-
Resv for Ec Unc	1,007,904	7,231		1,015,135	-	-	-	-	-	-
Ending Fund Balance	4,212,189	(73,064)		4,139,125	-	-	-	-	-	-

(19,306)	a	to decrease budget due to revised Title I, Title II and Title III funding
32,244	b	to post increase in Lottery funding based on new projection
62,234	c	to post budget increases for various grants : 1) AVID, Chapman, and Monterey Foundation; 2) SELPA 602 funding 3) MPC reimbursement
104,215	d	to increase budget due to corresponding increase in Local Revenues, and revised estimates for Athletic stipends
769,208	e	to increase budget due to cancellation of NPA contract, with corresponding reduction in "Services"
(62,264)	f	to decrease budget due to revision of STRS On-Behalf actual
483,280	g	to increase budget due to 1) prior year donation carryover, 2) Prop 39 Clean Energy grant
(741,657)	h	to decrease budget due to termination of Special Ed contracts (Board approved on 6/7/18)
6,897	i	to increase budget due to Perkins grant for capitalized equipment
134,495	j	to increase budget due to County Billback and prior year Unearned Revenue

Updated 9-11-2018

Pacific Grove Unified School District

Budget Revisions - Adult Ed Fund 11

2018-19

	Original Budget	Rev #1 Changes		Revised Budget	Rev #2 Changes	First Interim	Rev #3 Changes	Second Interim	Rev #4 Changes	Final Budget
Beginning Balance	1,695,602	640,988		2,336,590		2,336,590	-	2,336,590		2,336,590
Revenues										
LCFF	129,000	-		129,000	-	-	-	-	-	-
Federal Revenues	24,000	2,252	a	26,252	-	-	-	-	-	-
State Revenues	1,137,000	26,845	b	1,163,845	-	-	-	-	-	-
Local Revenues	550,000	-		550,000	-	-	-	-	-	-
Total Revenues	1,840,000	29,097		1,869,097	-	-	-	-	-	-
Expenditures										
Certificated Salaries	577,284	-		577,284	-	-	-	-	-	-
Classified Salaries	424,862	-		424,862	-	-	-	-	-	-
Benefits	192,835	26,845	c	219,680	-	-	-	-	-	-
Books & Supplies	310,852	147,123	d	457,975	-	-	-	-	-	-
Services	159,128	8,263	e	167,391	-	-	-	-	-	-
Capital Outlay	-	367,000	f	367,000	-	-	-	-	-	-
Other Outgo	-	-		-	-	-	-	-	-	-
Indirect Costs	-	-		-	-	-	-	-	-	-
Total Expenditures	1,664,961	549,231		2,214,192	-	-	-	-	-	-
Surplus (Deficit)	175,039			(345,095)		-		-		-
Transfers In (Out)	-	-		-	-	-	-	-	-	-
Ending Fund Balance	1,870,641	120,854		1,991,495	345,095	2,336,590	-	2,336,590	-	2,336,590

Components of Ending Fund Balance

Revolving Cash	-	-		-	-	-	-	-	-	-
Restricted Balances	1,940,777			1,025,727	-	-	-	-	-	-
Committed						-				
Assigned		-			-	-				
Resv for Ec Unc	(70,136)	1,035,904		965,768	-	-	-	-	-	-
Ending Fund Balance	1,870,641	120,854		1,991,495	-	-	-	-	-	-

<u>2,252</u> a	to post increase due to WIOA ABE grant
<u>26,845</u> b	to post increase due to STRS On-Behalf
<u>26,845</u> c	to post increase due to STRS On-Behalf
<u>147,123</u> d	to increase budget due to 1) Childcare funds, 2) prior year donation carryover
<u>8,263</u> e	to post increase due to Childcare program
<u>367,000</u> f	to post increase for Childcare portables

Updated 9-11-2018

Pacific Grove Unified School District

Budget Revisions - Child Development Fund 12

2018-19

	Original Budget	Rev #1 Changes		Revised Budget	Rev #2 Changes	First Interim	Rev #3 Changes	Second Interim	Rev #4 Changes	Final Budget
Beginning Balance	4,345	103,935		108,280	-	108,280	-	108,280		108,280
Revenues										
LCFF	-	-			-					
Federal Revenues	-	-			-					
State Revenues	99,000	17,355	a	116,355	-	-	-	-	-	-
Local Revenues	430,000	-		430,000	-	-	-	-	-	-
Total Revenues	529,000	17,355		546,355	-	-	-	-	-	-
Expenditures										
Certificated Salaries	60,171	-		60,171	-	-	-	-	-	-
Classified Salaries	266,506	-		266,506	-	-	-	-	-	-
Benefits	96,130	3,020	b	99,150	-	-	-	-	-	-
Books & Supplies	17,000	-		17,000	-	-	-	-	-	-
Services	14,000	-		14,000	-	-	-	-	-	-
Capital Outlay	10,000	-		10,000	-	-	-	-	-	-
Other Outgo	-	-		-	-	-	-	-	-	-
Indirect Costs	21,672	-		21,672	(21,672)	-	-	-	-	-
Total Expenditures	485,479	3,020		488,499	(21,672)	-	-	-	-	-
Surplus (Deficit)	43,521	14,335		57,856		-		-		-
Transfers In (Out)	-	-		-	-				-	-
Ending Fund Balance	47,866	118,270		166,136	(57,856)	108,280	-	108,280	-	108,280

Components of Ending Fund Balance										
Revolving Cash		-		-	-	-		-	-	-
Restricted Balances		-		-	-	-		-	-	-
Committed									-	
Assigned									-	
Resv for Ec Unc	47,866	54,968		102,834	-	-		-	-	-
Ending Fund Balance	47,866	54,968		102,834	(102,834)	-	-	-	-	-

17,355 **a** to post increase 1) per State Preschool contract, 2) due to STRS On-Behalf

3,020 **b** to increase budget due to STRS On-Behalf

Updated 9-11-2018

Pacific Grove Unified School District

Budget Revisions - Cafeteria Fund 13

	Original Budget	Rev #1 Changes		Revised Budget	Rev #2 Changes	First Interim	Rev #3 Changes	Second Interim	Rev #4 Changes	Final Budget
Beginning Balance	10,506	3,259		13,765	-	13,765	-	13,765		13,765
Revenues										
LCFF		-			-					
Federal Revenues	180,000	-		180,000	-	-	-	-	-	-
State Revenues	28,326	-		28,326	-	-	-	-	-	-
Local Revenues	390,000	-		390,000	-	-	-	-	-	-
Total Revenues	598,326	-		598,326	-	-	-	-	-	-
Expenditures										
Certificated Salaries		-			-		-		-	
Classified Salaries	284,138	-		284,138	-	-	-	-	-	-
Benefits	76,249	-		76,249	-	-	-	-	-	-
Supplies	283,325	-		283,325	-	-	-	-	-	-
Services	14,225	-		14,225	-	-	-	-	-	-
Capital Outlay		-			-	-	-	-	-	-
Other Outgo	-	-			-	-	-	-	-	-
Indirect Costs	-	-			-	-	-	-	-	-
Total Expenditures	657,937	-		657,937	-	-	-	-	-	-
Surplus (Deficit)	(59,611)			(59,611)		-		-		-
Transfers In (Out)	59,611	-		59,611	(59,611)	-	-	-	-	-
Ending Fund Balance	10,506	3,259		13,765	-	13,765	-	13,765	-	13,765

Components of Ending Fund Balance										
Stores-Rev Cash	9,954	(9,954)		-	-	-	-	-	-	-
Restricted Balances	-	13,213		13,213						
Committed				-						
Assigned	552			552						
Resv for Ec Unc										
Ending Fund Balance	10,506	3,259		13,765	(13,765)	-	-	-	-	-

-	no budget revisions
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Updated 9-11-2018

Pacific Grove Unified School District

Budget Revisions - Deferred Maintenance Fund 14

2018-19

	Original Budget	Rev #1 Changes		Revised Budget	Rev #2 Changes	First Interim	Rev #3 Changes	Second Interim	Rev #4 Changes	Final Budget
Beginning Balance	9,668	16,372		26,040	-	26,040	-	26,040		26,040
Revenues										
LCFF	93,372	-		93,372	-					
Federal Revenues		-			-					
State Revenues	-	-		-	-	-	-	-	-	-
Local Revenues	1,000	-		1,000	-	-	-	-	-	-
Total Revenues	94,372	-		94,372	-	-	-	-	-	-
Expenditures										
Certificated Salaries		-			-					
Classified Salaries		-			-					
Benefits		-			-					
Supplies	20,000	(9,000)	a	11,000	-	-	-	-	-	-
Services	70,000	22,700	b	92,700	-	-	-	-	-	-
Capital Outlay	-	-			-					
Other Outgo	-	-			-					
Indirect Costs	-	-			-					
Total Expenditures	90,000	13,700		103,700	-	-	-	-	-	-
Surplus (Deficit)	4,372			(9,328)		-		-		-
Transfers In (out)	-	-		-	-	-	-	-	-	-
Ending Fund Balance	14,040	2,672		16,712	9,328	26,040	-	26,040		26,040

Components of Ending Fund Balance										
Revolving Cash	-	-		-	-	-	-	-	-	-
Restricted Balances		-		-	-	-	-	-	-	-
Committed							-		-	
Assigned	14,040	2,672		16,712	-	-		-		
Resv for Ec Unc		-			-		-			
Ending Fund Balance	14,040	2,672		16,712	(16,712)	-	-	-		-

(9,000) **a** to post budget transfers between object codes22,700 **b** to post budget transfers between object codes, and post increase due to sidewalk repair at Robert Down

Updated 9-11-2018

Pacific Grove Unified School District

Budget Revisions - Post Emp Benefits Fund 20

2018-19

	Original Budget	Rev #1 Changes		Revised Budget	Rev #2 Changes	First Interim	Rev #3 Changes	Second Interim	Rev #4 Changes	Final Budget
Beginning Balance	4,678	1,182		5,860	0	5,860		5,860		5,860
Revenues										
LCFF	-	-			-					
Federal Revenues	-	-			-					
State Revenues	-	-			-					
Local Revenues	25	-		25	-	-		-		-
Total Revenues	25	-		25	-	-	-	-	-	-
Expenditures										
Certificated Salaries	-	-			-					
Classified Salaries	-	-			-					
Benefits	-	-			-					
Books & Supplies	-	-			-					
Services	-	-			-					
Capital Outlay	-	-			-					
Other Outgo	-	-			-					
Indirect Costs	-	-			-					
Total Expenditures	-	-		-	-	-	-	-	-	-
Surplus (Deficit)	25			25		-		-		-
Transfers In (Out)	-	-		-	-	-	-	-		-
Ending Fund Balance	4,703	1,182		5,885	(25)	5,860	-	5,860		5,860

Components of Ending Fund Balance

Revolving Cash		-			-					
Restricted Balances					-					
Committed	4,703			5,885	(5,885)					
Assigned	-	-		-	-	-	-	-		-
Resv for Ec Unc		-			-					
Ending Fund Balance	4,703	1,182		5,885	(5,885)	-	-	-		-

-	no budget revisions necessary
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Updated 9-11-2018

Pacific Grove Unified School District

Budget Revisions - Building Fund 21

2018-19

	Original Budget	Rev #1 Changes		Revised Budget	Rev #2 Changes	First Interim	Rev #3 Changes	Second Interim	Rev #4 Changes	Final Budget
Beginning Balance	1,014,280	490,029		1,504,309	-	1,504,309	-	1,504,309		1,504,309
Revenues										
LCFF	-	-			-					
Federal Revenues	-	-			-					
State Revenues	-	-			-					
Local Revenues	5,000	-		5,000	-	-	-	-		-
Total Revenues	5,000	-		5,000	-	-	-	-	-	-
Expenditures										
Certificated Salaries	-	-			-					
Classified Salaries	-	-			-					
Benefits	-	-			-					
Supplies	450,000	195,773	a	645,773	-	-	-	-		-
Services	100,000	69,285	b	169,285	-	-	-	-		-
Capital Outlay	100,000	-		100,000	-	-	-	-		-
Other Outgo	-	-			-					
Indirect Costs	-	-			-					
Total Expenditures	650,000	265,058		915,058	-	-	-	-	-	-
Surplus (Deficit)	(645,000)			(910,058)		-		-		-
Transfers In (Out)	-	-		-	-	-	-		-	-
Ending Fund Balance	369,280	224,971		594,251	910,058	1,504,309	-	1,504,309		1,504,309

Components of Ending Fund Balance										
Revolving Cash		-								
Restricted Balances	369,280			594,251						
Committed										
Assigned	-	-		-	-	-	-	-		-
Resv for Ec Unc		-			-		-			
Ending Fund Balance	369,280	224,971		594,251	(594,251)	-	-	-		-

195,773 **a** To increase budget due to the purchase of projectors, security cameras, IMACs, Chromebooks, and subscriptions from the Ed Tech Bond.

69,285 **b** To increase budget for security cameras, and subscriptions

Updated 9-11-2018

Pacific Grove Unified School District

Budget Revisions - Capital Projects Fund 40

2018-19

	Original Budget	Rev #1 Changes		Revised Budget	Rev #2 Changes	First Interim	Rev #3 Changes	Second Interim	Rev #4 Changes	Final Budget
Beginning Balance	42,678	333,419		376,097	-	376,097		376,097		376,097
Revenues										
LCFF	-	-		-	-		-			
Federal Revenues	-	-		-	-		-			
State Revenues	-	-		-	-		-			
Local Revenues	215,000	5,770	a	220,770	-	-	-	-	-	-
Total Revenues	215,000	5,770		220,770	-	-	-	-	-	-
Expenditures										
Certificated Salaries	-	-		-	-		-	-		
Classified Salaries	-	-		-	-		-	-		
Benefits	-	-		-	-		-	-		
Supplies	655	-		655	-	-	-	-	-	-
Services	64,654	25,000	b	89,654	-	-	-	-	-	-
Capital Outlay	32,654	-		32,654	-	-	-	-	-	-
Other Outgo	117,037	-		117,037	-	-	-	-	-	-
Indirect Costs	-	-		-	-		-	-	-	-
Total Expenditures	215,000	25,000		240,000	-	-	-	-	-	-
Surplus (Deficit)	-			(19,230)		-		-		-
Transfers In (Out)	-	-		-	-	-	-	-	-	-
Ending Fund Balance	42,678	314,189		356,867	19,230	376,097	-	376,097	-	376,097

Components of Ending Fund Balance										
Revolving Cash		-		-	-	-	-	-		-
Restricted Balances										
Committed										
Assigned	42,678	314,189		356,867	-	-	-	-	-	-
Resv for Ec Unc		-		-	-	-	-	-		
Ending Fund Balance	42,678	314,189		356,867	(356,867)	-	-	-	-	-

5,770 **a** To increase budget based on revised Monterey Bay Charter lease

25,000 **b** To increase budget for pool chemicals

SUBJECT: Acceptance of the 2017-18 Unaudited Actuals Financial Report

PERSON RESPONSIBLE: Song Chin- Bendib, Assistant Superintendent for Business Services

RECOMMENDATION:

The District Administration recommends that the Board review and accept the Unaudited Actuals Financial Report for the 2017-18 fiscal year.

BACKGROUND:

Following the close of each fiscal year, the District 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 version of the District's financial statements prior to having the reports audited by an independent auditor. 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 reports show the financial activity for each of the District's funds, comparing the 2017-18 fiscal year with prior years. Here are some major points from the attached reports:

Fund 1 – The General Fund posted total revenues of \$32,034,891 and total expenditures of \$32,773,839, resulting in a deficit of \$738,948. The District has a surplus for the past four years but this fiscal year, 2017-18, it was operating at a deficit. Transfers out of the General Fund was made to the Cafeteria Fund (\$50,864). Additionally, there was a transfer from the General Fund to the Adult Education Fund of \$318,652. This transfer was executed via a reduction to the General Fund, 01, revenue and an increase to the Adult Education, Fund 11, revenue. The District met its 3.0% minimum reserve, and has additional unrestricted reserves totaling 12.6%. However, it was below last year's (17.4%) by 4.8%.

Fund 11 – The Adult Education Fund posted revenues of \$2,748,654, and expenditures of \$2,105,497, resulting in a surplus of \$643,157.

Fund 12 – The Child Development Fund accounts for the financial activity of both the State Preschool and the Before-and-After-School-Recreation-Program (BASRP). This fund posted revenues of \$510,590 and expenditures of \$485,594, resulting in a surplus of \$24,996.

Fund 13 – The Cafeteria Fund posted revenues of \$614,836 and expenditures of \$661,863, resulting in a deficit of \$47,027. The number of meals served was 123,336 in 2017-18.

Fund 14 – The Deferred Maintenance Fund posted revenues of \$93,774 and expenditures of \$162,260 resulting in a deficit of \$68,486. This deficit resulted in the ending fund balance dropping to \$26,040.

Fund 20 – There was no transfer of funds from the General Fund to the Postemployment Benefits Fund in 2017-18. This Fund is to earmark funding for the unfunded liability of future retiree benefits in addition to the pay-as-you-go amount budgeted in the General Fund. Additionally, there was a transfer out of \$195,000 from this Fund to Fund 40 to pay for the purchase of portables.

Fund 21 – The Building Fund accounts for all revenues and expenditures relating to the Measure D (Facilities) and Measure A (Education Technology) bonds. Measure D has now been fully expended and the ending fund balance is now exclusively for Measure A and is \$1,504,309. The next fund release for Measure A will be issued in January, 2019 for \$300,000.

Fund 40 – The Capital Projects Fund accounts for all revenues derived from the leases at the David Avenue campus as well as fees for facilities use, which were \$280,811 in 2017-18. The bulk of the expenditures was used to fund the construction of three portable classrooms at Robert Down, and two portable classrooms at Forest Grove. This leaves the fund balance at \$10,636.

The Board has directed staff to transfer some of the 2017-18 unspent unrestricted General Fund to Fund 40 in anticipation of future repairs of the High School stadium track and field. The ending fund balance in this fund will be reserved for future repairs of the High School stadium track and artificial turf field.

FISCAL IMPACT:

Approval of this report has no fiscal impact.

Action/Discussion Item G

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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	27,410,041.49	0.00	27,410,041.49	29,336,220.00	0.00	29,336,220.00	7.0%
2) Federal Revenue		8100-8299	150,578.61	645,005.31	795,583.92	50,000.00	653,385.00	703,385.00	-11.6%
3) Other State Revenue		8300-8599	623,160.38	1,622,178.21	2,245,338.59	538,576.00	1,582,327.00	2,120,903.00	-5.5%
4) Other Local Revenue		8600-8799	695,242.06	888,685.38	1,583,927.44	299,458.00	903,361.00	1,202,819.00	-24.1%
5) TOTAL, REVENUES			28,879,022.54	3,155,868.90	32,034,891.44	30,224,254.00	3,139,073.00	33,363,327.00	4.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,729,390.84	2,338,735.23	16,068,126.07	13,995,477.00	2,441,886.00	16,437,363.00	2.3%
2) Classified Salaries		2000-2999	4,396,703.81	1,496,246.80	5,892,950.61	4,647,253.00	1,422,614.00	6,069,867.00	3.0%
3) Employee Benefits		3000-3999	4,086,981.86	2,083,073.79	6,170,055.65	4,181,834.00	2,262,882.00	6,444,716.00	4.5%
4) Books and Supplies		4000-4999	754,615.94	660,065.86	1,414,681.80	904,714.00	269,786.00	1,174,500.00	-17.0%
5) Services and Other Operating Expenditures		5000-5999	1,953,062.12	1,160,356.89	3,113,419.01	1,827,571.00	1,041,741.00	2,869,312.00	-7.8%
6) Capital Outlay		6000-6999	58,360.22	15,702.00	74,062.22	12,529.00	0.00	12,529.00	-83.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,151.00	55,064.24	62,215.24	7,151.00	149,891.00	157,042.00	152.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(126,919.07)	105,247.07	(21,672.00)	(119,056.00)	97,384.00	(21,672.00)	0.0%
9) TOTAL, EXPENDITURES			24,859,346.72	7,914,491.88	32,773,838.60	25,457,473.00	7,686,184.00	33,143,657.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,019,675.82	(4,758,622.98)	(738,947.16)	4,766,781.00	(4,547,111.00)	219,670.00	-129.7%
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	50,864.21	0.00	50,864.21	59,611.00	0.00	59,611.00	17.2%
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	(4,480,719.41)	4,480,719.41	0.00	(4,627,643.00)	4,627,643.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,531,583.62)	4,480,719.41	(50,864.21)	(4,687,254.00)	4,627,643.00	(59,611.00)	17.2%

Action/Discussion Item G

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(511,907.80)	(277,903.57)	(789,811.37)	79,527.00	80,532.00	160,059.00	-120.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,663,311.91	724,567.61	5,387,879.52	4,151,404.11	446,664.04	4,598,068.15	-14.7%
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)			4,663,311.91	724,567.61	5,387,879.52	4,151,404.11	446,664.04	4,598,068.15	-14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,663,311.91	724,567.61	5,387,879.52	4,151,404.11	446,664.04	4,598,068.15	-14.7%
2) Ending Balance, June 30 (E + F1e)			4,151,404.11	446,664.04	4,598,068.15	4,230,931.11	527,196.04	4,758,127.15	3.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	446,664.05	446,664.05	0.00	527,196.05	527,196.05	18.0%
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	3,130,965.63	0.00	3,130,965.63	3,223,026.64	0.00	3,223,026.64	2.9%
Sick Leave Incentive	0000	9780	40,000.00		40,000.00				
Property Tax Reserve (0.50%)	0000	9780	124,728.00		124,728.00				
Deferred Maintenance	0000	9780	819,346.00		819,346.00				
Basic Aid Reserve	0000	9780	1,028,873.00		1,028,873.00				
Carryover to Fund 40	0000	9780	117,024.29		117,024.29				
STRS/PERS	0000	9780							
STRS/PERS	1100	9780	1,000,994.34		1,000,994.34				
Sick Leave Incentive	0000	9780				40,000.00		40,000.00	
Property Tax Reserve	0000	9780				151,589.00		151,589.00	
Basic Aid Reserve	0000	9780				909,532.00		909,532.00	
Deferred Maintenance Reserve	0000	9780				933,402.30		933,402.30	
Deferred Maintenance Reserve	1100	9780				77,017.70		77,017.70	
STRS/PERS	1100	9780				1,111,485.64		1,111,485.64	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,015,438.47	0.00	1,015,438.47	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.01	(0.01)	0.00	1,007,904.47	(0.01)	1,007,904.46	New

Action/Discussion Item G

			2017-18 Unaudited Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,043,624.66	685,574.80	5,729,199.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	55,741.53	80,944.02	136,685.55				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			5,104,366.19	766,518.82	5,870,885.01				
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	952,962.08	202,447.36	1,155,409.44				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	117,407.42	117,407.42				
6) TOTAL, LIABILITIES			952,962.08	319,854.78	1,272,816.86				
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) (G9 + H2) - (I6 + J2)			4,151,404.11	446,664.04	4,598,068.15				

Action/Discussion Item G

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)	
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	398,206.00	0.00	398,206.00	396,438.00	0.00	396,438.00	-0.4%
State Aid - Prior Years		8019	(794.00)	0.00	(794.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	117,789.48	0.00	117,789.48	133,903.00	0.00	133,903.00	13.7%
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	23,718,094.60	0.00	23,718,094.60	25,426,516.00	0.00	25,426,516.00	7.2%
Unsecured Roll Taxes		8042	883,521.16	0.00	883,521.16	943,760.00	0.00	943,760.00	6.8%
Prior Years' Taxes		8043	168,097.23	0.00	168,097.23	178,982.00	0.00	178,982.00	6.5%
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	58,145.58	0.00	58,145.58	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			27,848,516.05	0.00	27,848,516.05	29,585,055.00	0.00	29,585,055.00	6.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(412,023.56)		(412,023.56)	(222,372.00)		(222,372.00)	-46.0%
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	(26,451.00)	0.00	(26,451.00)	(26,463.00)	0.00	(26,463.00)	0.0%
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			27,410,041.49	0.00	27,410,041.49	29,336,220.00	0.00	29,336,220.00	7.0%
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	356,711.40	356,711.40	0.00	356,880.00	356,880.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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		162,824.95	162,824.95		169,091.00	169,091.00	3.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		33,429.00	33,429.00		33,247.00	33,247.00	-0.5%
Title III, Part A, Immigrant Education Program	4201	8290		11,215.35	11,215.35		15,053.00	15,053.00	34.2%

Action/Discussion Item G

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)	
Title III, Part A, English Learner									
Program	4203	8290		10,934.30	10,934.30		28,677.00	28,677.00	162.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		21,112.00	21,112.00		19,528.00	19,528.00	-7.5%
All Other Federal Revenue	All Other	8290	150,578.61	48,778.31	199,356.92	50,000.00	30,909.00	80,909.00	-59.4%
TOTAL, FEDERAL REVENUE			150,578.61	645,005.31	795,583.92	50,000.00	653,385.00	703,385.00	-11.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	293,305.00	0.00	293,305.00	250,000.00	0.00	250,000.00	-14.8%
Lottery - Unrestricted and Instructional Materials		8560	324,014.60	124,776.31	448,790.91	288,576.00	90,180.00	378,756.00	-15.6%
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%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		941.46	941.46		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		105,886.00	105,886.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		112,373.06	112,373.06		0.00	0.00	-100.0%
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%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,840.78	1,278,201.38	1,284,042.16	0.00	1,492,147.00	1,492,147.00	16.2%
TOTAL, OTHER STATE REVENUE			623,160.38	1,622,178.21	2,245,338.59	538,576.00	1,582,327.00	2,120,903.00	-5.5%

Action/Discussion Item G

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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 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	165.43	0.00	165.43	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	285.00	0.00	285.00	0.00	0.00	0.00	-100.0%
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	112,287.17	0.00	112,287.17	25,000.00	0.00	25,000.00	-77.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	16,574.00	0.00	16,574.00	15,000.00	0.00	15,000.00	-9.5%
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: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	565,930.46	214,105.60	780,036.06	259,458.00	104,730.00	364,188.00	-53.3%
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		674,579.78	674,579.78		798,631.00	798,631.00	18.4%
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			695,242.06	888,685.38	1,583,927.44	299,458.00	903,361.00	1,202,819.00	-24.1%
TOTAL, REVENUES			28,879,022.54	3,155,868.90	32,034,891.44	30,224,254.00	3,139,073.00	33,363,327.00	4.1%

Action/Discussion Item G

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,186,089.59	1,931,216.68	13,117,306.27	11,391,510.00	1,961,712.00	13,353,222.00	1.8%
Certificated Pupil Support Salaries		1200	871,752.04	328,818.48	1,200,570.52	925,187.00	396,695.00	1,321,882.00	10.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,653,596.21	78,700.07	1,732,296.28	1,678,780.00	83,479.00	1,762,259.00	1.7%
Other Certificated Salaries		1900	17,953.00	0.00	17,953.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			13,729,390.84	2,338,735.23	16,068,126.07	13,995,477.00	2,441,886.00	16,437,363.00	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	769,025.77	425,345.62	1,194,371.39	748,355.00	384,478.00	1,132,833.00	-5.2%
Classified Support Salaries		2200	1,430,417.45	905,382.71	2,335,800.16	1,694,862.00	864,780.00	2,559,642.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	518,023.15	0.00	518,023.15	574,774.00	0.00	574,774.00	11.0%
Clerical, Technical and Office Salaries		2400	1,424,453.86	0.00	1,424,453.86	1,426,269.00	0.00	1,426,269.00	0.1%
Other Classified Salaries		2900	254,783.58	165,518.47	420,302.05	202,993.00	173,356.00	376,349.00	-10.5%
TOTAL, CLASSIFIED SALARIES			4,396,703.81	1,496,246.80	5,892,950.61	4,647,253.00	1,422,614.00	6,069,867.00	3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,926,416.81	1,576,279.23	3,502,696.04	1,959,272.00	1,752,340.00	3,711,612.00	6.0%
PERS		3201-3202	605,931.85	204,461.32	810,393.17	695,709.00	214,374.00	910,083.00	12.3%
OASDI/Medicare/Alternative		3301-3302	480,451.16	139,445.87	619,897.03	456,209.00	132,700.00	588,909.00	-5.0%
Health and Welfare Benefits		3401-3402	731,094.97	92,097.66	823,192.63	743,951.00	93,557.00	837,508.00	1.7%
Unemployment Insurance		3501-3502	9,042.96	1,909.38	10,952.34	8,764.00	1,943.00	10,707.00	-2.2%
Workers' Compensation		3601-3602	318,743.00	67,093.82	385,836.82	303,896.00	66,181.00	370,077.00	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,301.11	1,786.51	17,087.62	14,033.00	1,787.00	15,820.00	-7.4%
TOTAL, EMPLOYEE BENEFITS			4,086,981.86	2,083,073.79	6,170,055.65	4,181,834.00	2,262,882.00	6,444,716.00	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	80,678.74	124,776.31	205,455.05	203,407.00	90,180.00	293,587.00	42.9%
Books and Other Reference Materials		4200	31,798.17	0.00	31,798.17	20,921.00	0.00	20,921.00	-34.2%
Materials and Supplies		4300	632,701.71	535,289.55	1,167,991.26	673,286.00	179,606.00	852,892.00	-27.0%
Noncapitalized Equipment		4400	9,437.32	0.00	9,437.32	7,100.00	0.00	7,100.00	-24.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			754,615.94	660,065.86	1,414,681.80	904,714.00	269,786.00	1,174,500.00	-17.0%
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	48,892.27	41,234.43	90,126.70	50,825.00	18,199.00	69,024.00	-23.4%
Dues and Memberships		5300	16,477.60	0.00	16,477.60	16,220.00	0.00	16,220.00	-1.6%
Insurance		5400 - 5450	204,617.00	0.00	204,617.00	205,640.00	0.00	205,640.00	0.5%
Operations and Housekeeping Services		5500	753,588.30	0.00	753,588.30	781,143.00	0.00	781,143.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	107,568.00	93,216.58	200,784.58	103,372.00	79,805.00	183,177.00	-8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	763,782.34	1,025,125.88	1,788,908.22	594,175.00	942,177.00	1,536,352.00	-14.1%
Communications		5900	58,136.61	780.00	58,916.61	76,196.00	1,560.00	77,756.00	32.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,953,062.12	1,160,356.89	3,113,419.01	1,827,571.00	1,041,741.00	2,869,312.00	-7.8%

Action/Discussion Item G

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)	
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	45,831.39	15,702.00	61,533.39	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	12,528.83	0.00	12,528.83	12,529.00	0.00	12,529.00	0.0%
TOTAL, CAPITAL OUTLAY			58,360.22	15,702.00	74,062.22	12,529.00	0.00	12,529.00	-83.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,151.00	55,064.24	62,215.24	7,151.00	149,891.00	157,042.00	152.4%
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%
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)			7,151.00	55,064.24	62,215.24	7,151.00	149,891.00	157,042.00	152.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(105,247.07)	105,247.07	0.00	(97,384.00)	97,384.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(21,672.00)	0.00	(21,672.00)	(21,672.00)	0.00	(21,672.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(126,919.07)	105,247.07	(21,672.00)	(119,056.00)	97,384.00	(21,672.00)	0.0%
TOTAL, EXPENDITURES									
			24,859,346.72	7,914,491.88	32,773,838.60	25,457,473.00	7,686,184.00	33,143,657.00	1.1%

Action/Discussion Item G

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	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	50,864.21	0.00	50,864.21	59,611.00	0.00	59,611.00	17.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,864.21	0.00	50,864.21	59,611.00	0.00	59,611.00	17.2%
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 Sale/Lease-Purchase of Land/Buildings		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%
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 Capital 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%
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	(4,480,719.41)	4,480,719.41	0.00	(4,627,643.00)	4,627,643.00	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			(4,480,719.41)	4,480,719.41	0.00	(4,627,643.00)	4,627,643.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(4,531,583.62)	4,480,719.41	(50,864.21)	(4,687,254.00)	4,627,643.00	(59,611.00)	17.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	318,651.56	129,000.00	-59.5%
2) Federal Revenue		8100-8299	25,722.00	24,000.00	-6.7%
3) Other State Revenue		8300-8599	1,883,967.36	1,137,000.00	-39.6%
4) Other Local Revenue		8600-8799	520,313.56	550,000.00	5.7%
5) TOTAL, REVENUES			2,748,654.48	1,840,000.00	-33.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	585,395.32	577,284.00	-1.4%
2) Classified Salaries		2000-2999	377,761.70	424,862.00	12.5%
3) Employee Benefits		3000-3999	234,137.31	192,835.00	-17.6%
4) Books and Supplies		4000-4999	170,777.62	310,852.00	82.0%
5) Services and Other Operating Expenditures		5000-5999	204,408.49	159,128.00	-22.2%
6) Capital Outlay		6000-6999	533,016.59	0.00	-100.0%
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			2,105,497.03	1,664,961.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			643,157.45	175,039.00	-72.8%
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			643,157.45	175,039.00	-72.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,693,432.79	2,336,590.24	38.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,693,432.79	2,336,590.24	38.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,693,432.79	2,336,590.24	38.0%
2) Ending Balance, June 30 (E + F1e)			2,336,590.24	2,511,629.24	7.5%
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	1,688,778.04	1,940,777.04	14.9%
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	647,812.20	570,852.20	-11.9%
Assigned to Adult Education	0000	9780	647,812.20		
Assigned for Adult Education	0000	9780		570,852.20	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,376,743.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,832.00		
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	18,340.09		
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) TOTAL, ASSETS			2,398,915.21		
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	62,324.97		
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			62,324.97		
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) (G9 + H2) - (I6 + J2)			2,336,590.24		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	318,651.56	129,000.00	-59.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			318,651.56	129,000.00	-59.5%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	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	25,722.00	24,000.00	-6.7%
TOTAL, FEDERAL REVENUE			25,722.00	24,000.00	-6.7%
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 Block Grant Program	6391	8590	1,841,731.36	1,137,000.00	-38.3%
All Other State Revenue	All Other	8590	42,236.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,883,967.36	1,137,000.00	-39.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	22,365.15	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	237,198.41	550,000.00	131.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	260,750.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			520,313.56	550,000.00	5.7%
TOTAL, REVENUES			2,748,654.48	1,840,000.00	-33.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	438,092.79	421,691.00	-3.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,302.53	155,593.00	5.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			585,395.32	577,284.00	-1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	169,107.20	220,702.00	30.5%
Classified Support Salaries		2200	0.30	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	208,654.20	204,160.00	-2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			377,761.70	424,862.00	12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	119,350.45	73,345.00	-38.5%
PERS		3201-3202	39,941.49	40,244.00	0.8%
OASDI/Medicare/Alternative		3301-3302	34,010.01	37,423.00	10.0%
Health and Welfare Benefits		3401-3402	22,355.60	22,594.00	1.1%
Unemployment Insurance		3501-3502	481.87	508.00	5.4%
Workers' Compensation		3601-3602	16,876.71	17,600.00	4.3%
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	1,121.18	1,121.00	0.0%
TOTAL, EMPLOYEE BENEFITS			234,137.31	192,835.00	-17.6%
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	170,777.62	310,852.00	82.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			170,777.62	310,852.00	82.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,858.50	5,125.00	-56.8%
Dues and Memberships		5300	1,678.00	1,500.00	-10.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	1,500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,858.65	9,391.00	93.3%
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	170,605.93	112,475.00	-34.1%
Communications		5900	15,407.41	29,137.00	89.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,408.49	159,128.00	-22.2%
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	533,016.59	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			533,016.59	0.00	-100.0%
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%
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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			2,105,497.03	1,664,961.00	-20.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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 Capital Leases		8972	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	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	91,248.00	99,000.00	8.5%
4) Other Local Revenue		8600-8799	419,342.41	430,000.00	2.5%
5) TOTAL, REVENUES			510,590.41	529,000.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	59,569.78	60,171.00	1.0%
2) Classified Salaries		2000-2999	279,528.77	266,506.00	-4.7%
3) Employee Benefits		3000-3999	99,602.95	96,130.00	-3.5%
4) Books and Supplies		4000-4999	11,797.70	17,000.00	44.1%
5) Services and Other Operating Expenditures		5000-5999	13,422.33	14,000.00	4.3%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
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	21,672.00	21,672.00	0.0%
9) TOTAL, EXPENDITURES			485,593.53	485,479.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,996.88	43,521.00	74.1%
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,996.88	43,521.00	74.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,283.56	108,280.44	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,283.56	108,280.44	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,283.56	108,280.44	30.0%
2) Ending Balance, June 30 (E + F1e)			108,280.44	151,801.44	40.2%
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	108,280.44	151,801.44	40.2%
Assigned for BASRP	0000	9780	108,280.44		
Assigned for the BASRP program	0000	9780		151,801.44	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	114,676.45		
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	14,794.60		
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) TOTAL, ASSETS			129,471.05		
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	17,174.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,016.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21,190.61		
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) (G9 + H2) - (I6 + J2)			108,280.44		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	86,848.00	99,000.00	14.0%
All Other State Revenue	All Other	8590	4,400.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			91,248.00	99,000.00	8.5%
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	1,183.19	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	405,076.96	430,000.00	6.2%
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	13,082.26	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			419,342.41	430,000.00	2.5%
TOTAL, REVENUES			510,590.41	529,000.00	3.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	59,569.78	60,171.00	1.0%
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			59,569.78	60,171.00	1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	42,706.85	32,633.00	-23.6%
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	236,821.92	233,873.00	-1.2%
TOTAL, CLASSIFIED SALARIES			279,528.77	266,506.00	-4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,434.15	8,250.00	-33.7%
PERS		3201-3202	40,623.22	41,393.00	1.9%
OASDI/Medicare/Alternative		3301-3302	20,229.59	19,378.00	-4.2%
Health and Welfare Benefits		3401-3402	20,073.70	21,211.00	5.7%
Unemployment Insurance		3501-3502	167.41	166.00	-0.8%
Workers' Compensation		3601-3602	6,074.88	5,732.00	-5.6%
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			99,602.95	96,130.00	-3.5%
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	11,797.70	17,000.00	44.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,797.70	17,000.00	44.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	13,403.84	12,050.00	-10.1%
Communications		5900	18.49	1,950.00	10446.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,422.33	14,000.00	4.3%
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	10,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,000.00	New
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	21,672.00	21,672.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,672.00	21,672.00	0.0%
TOTAL, EXPENDITURES			485,593.53	485,479.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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		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 Capital Leases		8972	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	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	182,257.80	180,000.00	-1.2%
3) Other State Revenue		8300-8599	16,862.21	28,326.00	68.0%
4) Other Local Revenue		8600-8799	415,715.67	390,000.00	-6.2%
5) TOTAL, REVENUES			614,835.68	598,326.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	290,474.64	284,138.00	-2.2%
3) Employee Benefits		3000-3999	71,607.72	76,249.00	6.5%
4) Books and Supplies		4000-4999	287,011.01	283,325.00	-1.3%
5) Services and Other Operating Expenditures		5000-5999	12,769.89	14,225.00	11.4%
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			661,863.26	657,937.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,027.58)	(59,611.00)	26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,864.21	59,611.00	17.2%
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			50,864.21	59,611.00	17.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,836.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,928.72	13,765.35	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,928.72	13,765.35	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,928.72	13,765.35	38.6%
2) Ending Balance, June 30 (E + F1e)			13,765.35	13,765.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,645.35	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	4,568.00	13,213.35	189.3%
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	552.00	552.00	0.0%
Assigned to Cash in drawers	0000	9780	552.00		
Assigned for Cash in drawers	0000	9780		552.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(14,286.19)		
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	25,775.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,016.00		
6) Stores		9320	8,645.35		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,150.84		
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	10,385.49		
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			10,385.49		
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) (G9 + H2) - (I6 + J2)			13,765.35		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	182,257.80	180,000.00	-1.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			182,257.80	180,000.00	-1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	16,862.21	28,326.00	68.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,862.21	28,326.00	68.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	415,715.67	390,000.00	-6.2%
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	0.00	0.00	0.0%
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			415,715.67	390,000.00	-6.2%
TOTAL, REVENUES			614,835.68	598,326.00	-2.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	181,829.64	168,419.00	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	108,645.00	115,719.00	6.5%
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			290,474.64	284,138.00	-2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,739.26	38,181.00	3.9%
OASDI/Medicare/Alternative		3301-3302	20,981.71	20,571.00	-2.0%
Health and Welfare Benefits		3401-3402	7,566.91	11,469.00	51.6%
Unemployment Insurance		3501-3502	145.44	143.00	-1.7%
Workers' Compensation		3601-3602	5,274.40	4,985.00	-5.5%
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	900.00	900.00	0.0%
TOTAL, EMPLOYEE BENEFITS			71,607.72	76,249.00	6.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,394.16	15,000.00	-2.6%
Noncapitalized Equipment		4400	2,572.02	5,000.00	94.4%
Food		4700	269,044.83	263,325.00	-2.1%
TOTAL, BOOKS AND SUPPLIES			287,011.01	283,325.00	-1.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	950.16	200.00	-79.0%
Dues and Memberships		5300	125.00	125.00	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	6,861.72	10,225.00	49.0%
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	4,587.06	3,525.00	-23.2%
Communications		5900	245.95	150.00	-39.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,769.89	14,225.00	11.4%
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%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			661,863.26	657,937.00	-0.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	50,864.21	59,611.00	17.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,864.21	59,611.00	17.2%
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 Capital Leases		8972	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)			50,864.21	59,611.00	17.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	402.33	1,000.00	148.6%
5) TOTAL, REVENUES			93,774.33	94,372.00	0.6%
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	6,572.38	20,000.00	204.3%
5) Services and Other Operating Expenditures		5000-5999	155,687.55	70,000.00	-55.0%
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			162,259.93	90,000.00	-44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,485.60)	4,372.00	-106.4%
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,485.60)	4,372.00	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,525.73	26,040.13	-72.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,525.73	26,040.13	-72.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,525.73	26,040.13	-72.5%
2) Ending Balance, June 30 (E + F1e)			26,040.13	30,412.13	16.8%
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	26,040.13	30,412.13	16.8%
Assigned for Deferred Maintenance	0000	9780	26,040.13		
Assigned for Deferred Maintenance	0000	9780		30,412.13	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	42,014.13		
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) TOTAL, ASSETS			42,014.13		
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	15,974.00		
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			15,974.00		
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) (G9 + H2) - (I6 + J2)			26,040.13		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	402.33	1,000.00	148.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			402.33	1,000.00	148.6%
TOTAL, REVENUES			93,774.33	94,372.00	0.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,572.38	20,000.00	204.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,572.38	20,000.00	204.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	14,107.76	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	141,579.79	70,000.00	-50.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,687.55	70,000.00	-55.0%
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%
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			162,259.93	90,000.00	-44.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	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	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	1,781.69	25.00	-98.6%
5) TOTAL, REVENUES			1,781.69	25.00	-98.6%
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)			1,781.69	25.00	-98.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	195,000.00	0.00	-100.0%
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			(195,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(193,218.31)	25.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	199,077.99	5,859.68	-97.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			199,077.99	5,859.68	-97.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,077.99	5,859.68	-97.1%
2) Ending Balance, June 30 (E + F1e)			5,859.68	5,884.68	0.4%
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	5,859.68	5,884.68	0.4%
Assigned for Postemployment benefits	0000	9780	5,859.68		
Assigned for Postemployment benefits	0000	9780		5,884.68	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,859.68		
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) TOTAL, ASSETS			5,859.68		
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) (G9 + H2) - (I6 + J2)			5,859.68		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,781.69	25.00	-98.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,781.69	25.00	-98.6%
TOTAL, REVENUES			1,781.69	25.00	-98.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	195,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			195,000.00	0.00	-100.0%
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)			(195,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	22,929.20	5,000.00	-78.2%
5) TOTAL, REVENUES			22,929.20	5,000.00	-78.2%
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	254,111.21	450,000.00	77.1%
5) Services and Other Operating Expenditures		5000-5999	128,832.65	100,000.00	-22.4%
6) Capital Outlay		6000-6999	0.00	100,000.00	New
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			382,943.86	650,000.00	69.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(360,014.66)	(645,000.00)	79.2%
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(360,014.66)	(645,000.00)	79.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,864,323.34	1,504,308.68	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,864,323.34	1,504,308.68	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,864,323.34	1,504,308.68	-19.3%
2) Ending Balance, June 30 (E + F1e)			1,504,308.68	859,308.68	-42.9%
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	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,493,529.99	848,529.99	-43.2%
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	10,778.69	10,778.69	0.0%
Assigned for the building fund	0000	9780	10,778.69		
Assigned to the Building Fund	0000	9780		10,778.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,504,308.68		
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) TOTAL, ASSETS			1,504,308.68		
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) (G9 + H2) - (I6 + J2)			1,504,308.68		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	22,929.20	5,000.00	-78.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			22,929.20	5,000.00	-78.2%
TOTAL, REVENUES			22,929.20	5,000.00	-78.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	254,111.21	225,000.00	-11.5%
Noncapitalized Equipment		4400	0.00	225,000.00	New
TOTAL, BOOKS AND SUPPLIES			254,111.21	450,000.00	77.1%
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%
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	6,616.24	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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	122,216.41	100,000.00	-18.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,832.65	100,000.00	-22.4%
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	0.00	100,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	100,000.00	New
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			382,943.86	650,000.00	69.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	904,725.27	215,000.00	-76.2%
5) TOTAL, REVENUES			904,725.27	215,000.00	-76.2%
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	107,904.19	655.00	-99.4%
5) Services and Other Operating Expenditures		5000-5999	781,824.73	64,654.00	-91.7%
6) Capital Outlay		6000-6999	374,817.77	32,654.00	-91.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	200,640.34	117,037.00	-41.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,465,187.03	215,000.00	-85.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(560,461.76)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	195,000.00	0.00	-100.0%
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			195,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(365,461.76)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	376,097.44	10,635.68	-97.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			376,097.44	10,635.68	-97.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			376,097.44	10,635.68	-97.2%
2) Ending Balance, June 30 (E + F1e)			10,635.68	10,635.68	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	10,635.68	10,635.68	0.0%
Assigned for Capital Outlay projects	0000	9780	10,635.68		
Assigned for Capital Outlay projects	0000	9780		10,635.68	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(24,116.24)		
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	50,534.85		
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) TOTAL, ASSETS			26,418.61		
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	15,782.93		
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			15,782.93		
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) (G9 + H2) - (I6 + J2)			10,635.68		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	280,810.82	213,000.00	-24.1%
Interest		8660	3,209.45	2,000.00	-37.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	620,705.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			904,725.27	215,000.00	-76.2%
TOTAL, REVENUES			904,725.27	215,000.00	-76.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	88,060.01	655.00	-99.3%
Noncapitalized Equipment		4400	19,844.18	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			107,904.19	655.00	-99.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	32,000.00	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	781,824.73	32,654.00	-95.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			781,824.73	64,654.00	-91.7%
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	374,817.77	32,654.00	-91.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			374,817.77	32,654.00	-91.3%
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	23,010.28	16,050.00	-30.2%
Other Debt Service - Principal		7439	177,630.06	100,987.00	-43.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			200,640.34	117,037.00	-41.7%
TOTAL, EXPENDITURES			1,465,187.03	215,000.00	-85.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	195,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			195,000.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		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					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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)			195,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	14,169.38	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,615,512.48	0.00	-100.0%
5) TOTAL, REVENUES			3,629,681.86	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	3,950,875.14	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,950,875.14	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(321,193.28)	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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(321,193.28)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,433,191.42	4,123,644.36	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,433,191.42	4,123,644.36	-7.0%
d) Other Restatements		9795	11,646.22	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,444,837.64	4,123,644.36	-7.2%
2) Ending Balance, June 30 (E + F1e)			4,123,644.36	4,123,644.36	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	4,123,644.36	4,123,644.36	0.0%
Assigned for Bond Interest & Redemption	0000	9780		4,123,644.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,123,644.36		
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) TOTAL, ASSETS			4,123,644.36		
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) (G9 + H2) - (I6 + J2)			4,123,644.36		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	14,169.38	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,169.38	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,388,602.75	0.00	-100.0%
Unsecured Roll		8612	39,652.93	0.00	-100.0%
Prior Years' Taxes		8613	30,157.96	0.00	-100.0%
Supplemental Taxes		8614	127,260.94	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	19,797.90	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	10,040.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,615,512.48	0.00	-100.0%
TOTAL, REVENUES			3,629,681.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,538,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,412,875.14	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)			3,950,875.14	0.00	-100.0%
TOTAL, EXPENDITURES			3,950,875.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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: 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	2017-18 Unaudited Actuals			2018-19 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)	1,981.29	1,978.53	1,990.13	1,981.29	1,978.53	1,981.29
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)	1,981.29	1,978.53	1,990.13	1,981.29	1,978.53	1,981.29
5. District Funded County Program ADA						
a. County Community Schools	0.90	0.90	0.90	0.90	0.90	0.90
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)	0.90	0.90	0.90	0.90	0.90	0.90
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,982.19	1,979.43	1,991.03	1,982.19	1,979.43	1,982.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Pacific Grove Unified
Monterey County

Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Capital Assets

27 66134 0000000
Form ASSET

	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	8,226.00	128,114.00	136,340.00			136,340.00
Total capital assets not being depreciated	225,722.00	128,114.00	353,836.00	0.00	0.00	353,836.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	73,999,972.00	701,336.00	74,701,308.00			74,701,308.00
Equipment	2,542,622.00	186,164.00	2,728,786.00			2,728,786.00
Total capital assets being depreciated	76,542,594.00	887,500.00	77,430,094.00	0.00	0.00	77,430,094.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(16,824,053.00)	(2,190,233.00)	(19,014,286.00)			(19,014,286.00)
Equipment	(1,094,088.00)	(279,694.00)	(1,373,782.00)			(1,373,782.00)
Total accumulated depreciation	(17,918,141.00)	(2,469,927.00)	(20,388,068.00)	0.00	0.00	(20,388,068.00)
Total capital assets being depreciated, net	58,624,453.00	(1,582,427.00)	57,042,026.00	0.00	0.00	57,042,026.00
Governmental activity capital assets, net	58,850,175.00	(1,454,313.00)	57,395,862.00	0.00	0.00	57,395,862.00
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	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

Unaudited Actuals
FINANCIAL REPORTS
2017-18 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)	58.67%
	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 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$28,411,109.14
	Appropriations Subject to Limit	\$27,251,520.36
	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 Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	6.91%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 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: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sept. 11, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

For County Office of Education:

Marvalee English
Name
Financial Analyst
Title
831-373-2955
Telephone
meneglish@montereycoe.org
E-mail Address

For School District:

Nancy Bernahl
Name
Fiscal Officer
Title
831-646-6516
Telephone
nbernahl@pgusd.org
E-mail Address

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	16,068,126.07	301	0.00	303	16,068,126.07	305	28,153.30		307	16,039,972.77	309
2000 - Classified Salaries	5,892,950.61	311	0.00	313	5,892,950.61	315	362,808.98		317	5,530,141.63	319
3000 - Employee Benefits	6,170,055.65	321	0.00	323	6,170,055.65	325	97,951.29		327	6,072,104.36	329
4000 - Books, Supplies Equip Replace. (6500)	1,427,210.63	331	2,923.76	333	1,424,286.87	335	443,124.61		337	981,162.26	339
5000 - Services. . . & 7300 - Indirect Costs	3,091,747.01	341	150,067.42	343	2,941,679.59	345	1,032,696.65		347	1,908,982.94	349
TOTAL					32,497,098.79	365	TOTAL			30,532,363.96	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	12,991,658.34		375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,194,371.39		380
3. STRS.	3101 & 3102	2,767,861.69		382
4. PERS.	3201 & 3202	183,025.37		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	268,246.02		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	251,770.60		385
7. Unemployment Insurance.	3501 & 3502	7,065.74		390
8. Workers' Compensation Insurance.	3601 & 3602	248,780.05		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		17,912,779.20		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.		17,912,779.20		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.		58.67%		
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)	58.67%
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).	30,532,363.96
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Long-Term Liabilities

Pacific Grove Unified
Monterey County

	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	47,108,592.00	3,489,482.00	50,598,074.00			50,598,074.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	58,168.00	103,199.00	161,367.00			161,367.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	26,294,968.00	4,815,850.00	31,110,818.00			31,110,818.00	
Total/Net OPEB Liability	1,611,696.00	748,940.00	2,360,636.00			2,360,636.00	
Compensated Absences Payable	130,003.00	7,380.00	137,383.00			137,383.00	
Governmental activities long-term liabilities	75,203,427.00	9,164,851.00	84,368,278.00	0.00	0.00	84,368,278.00	0.00
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	
Capital 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	
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
2017-18 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

27 66134 0000000
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	32,824,702.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	820,269.71
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	74,062.22
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	50,864.21
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
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				124,926.43
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	47,027.58
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				31,926,534.25

Pacific Grove Unified
Monterey County

Unaudited Actuals
2017-18 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

27 66134 0000000
Form ESMOE

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,979.43
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,129.16
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.)	29,518,971.00	14,826.65
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)	29,518,971.00	14,826.65
B. Required effort (Line A.2 times 90%)	26,567,073.90	13,343.99
C. Current year expenditures (Line I.E and Line II.B)	31,926,534.25	16,129.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
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.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

Pacific Grove Unified
Monterey County

Unaudited Actuals
2017-18 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

27 66134 0000000
Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	27,449,456.41		27,449,456.41			28,411,109.14
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,985.79		1,985.79			1,982.19
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
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 (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,982.19		1,982.19	1,982.19		1,982.19
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)			1,982.19			1,982.19
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	117,789.48		117,789.48	133,903.00		133,903.00
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)	23,718,094.60		23,718,094.60	25,426,516.00		25,426,516.00
5. Unsecured Roll Taxes (Object 8042)	883,521.16		883,521.16	943,760.00		943,760.00
6. Prior Years' Taxes (Object 8043)	168,097.23		168,097.23	178,982.00		178,982.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
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)	58,145.58		58,145.58	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)	165.43		165.43	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)	24,945,813.48	0.00	24,945,813.48	26,683,161.00	0.00	26,683,161.00
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)	24,945,813.48	0.00	24,945,813.48	26,683,161.00	0.00	26,683,161.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			695,118.34			665,783.10
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)			695,118.34			665,783.10
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,903,662.00		2,903,662.00	2,901,894.00		2,901,894.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(794.00)		(794.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,902,868.00	0.00	2,902,868.00	2,901,894.00	0.00	2,901,894.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	32,034,891.44		32,034,891.44	33,363,327.00		33,363,327.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	112,287.17		112,287.17	25,000.00		25,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2017-18 Actual			2018-19 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			27,449,456.41			28,411,109.14
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9982			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			28,411,109.14			29,453,796.85
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,945,813.48			26,683,161.00
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)			237,862.80			237,862.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,902,868.00			2,901,894.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,902,868.00			2,901,894.00
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])			97,957.22			22,185.47
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,043,770.70			26,705,346.47
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)			2,902,868.00			2,901,894.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,043,770.70			
b. State Subventions (Line D8)			2,902,868.00			
c. Less: Excluded Appropriations (Line C23)			695,118.34			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			27,251,520.36			

* Please provide below an explanation for each entry in the adjustments column.	

Nancy Bernahl
Gann Contact Person
831-646-6516

Contact Phone Number

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) 1,507,272.09
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.

--

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) 26,623,860.24

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) 5.66%

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.

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)	1,908,000.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	37,520.00
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)	194,095.56
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)	2,139,616.49
9. Carry-Forward Adjustment (Part IV, Line F)	140,044.88
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,279,661.37

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,609,654.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,324,199.84
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,098,233.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	288,396.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	155,860.64
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	628,579.59
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)	29,920.00
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)	0.00
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)	3,235,154.61
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. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,484,911.24
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	450,517.69
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	661,863.26
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	32,967,291.42

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 B18) 6.49%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 6.91%

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)	<u>2,139,616.49</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(252,305.16)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (5.3%) times Part III, Line B18); zero if negative	<u>140,044.88</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.3%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.3%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>140,044.88</u>
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:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>140,044.88</u>

Pacific Grove Unified
Monterey County

Unaudited Actuals
2017-18 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

27 66134 0000000
Form L

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	771,638.53		0.00	771,638.53
2. State Lottery Revenue	8560	324,014.60		124,776.31	448,790.91
3. Other Local Revenue	8600-8799	9,573.75		0.00	9,573.75
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)		1,105,226.88	0.00	124,776.31	1,230,003.19
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	28,153.30			28,153.30
2. Classified Salaries:	2000-2999	54,499.08			54,499.08
3. Employee Benefits:	3000-3999	21,580.16			21,580.16
4. Books and Supplies	4000-4999	0.00		124,776.31	124,776.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	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				
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)		104,232.54	0.00	124,776.31	229,008.85
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,000,994.34	0.00	0.00	1,000,994.34
D. COMMENTS:					

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

*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 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
2017-18
General Fund and Charter Schools Funds
Program Cost Report

27 66134 0000000
Form PCR

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	20,592,040.43	3,815,569.74	24,407,610.17	1,960,693.05		26,368,303.22
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	297,689.59	0.00	297,689.59	23,913.77		321,603.36
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	122,776.06	0.00	122,776.06	9,862.75		132,638.81
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	4,842,565.22	47,140.59	4,889,705.81	392,796.02		5,282,501.83
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	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					3,373.76	3,373.76
----	Enterprise					155,860.64	155,860.64
----	Facilities Acquisition & Construction					252,258.81	252,258.81
----	Other Outgo					113,079.45	113,079.45
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	216,754.93		216,754.93
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
----	Total General Fund and Charter Schools Funds Expenditures	25,855,071.30	3,862,710.33	29,717,781.63	2,582,348.52	524,572.66	32,824,702.81

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- 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)	0.00	0.00	0.00	61,402.00	3,438,142.17	0.00	363,166.16
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12				7.00	113.46		300.00
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)				4.00			22.00
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	0.00	0.00	0.00	11.00	113.46	0.00	322.00

Unaudited Actuals
2017-18 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Action/Discussion Item G

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	(21,672.00)				
Other Sources/Uses Detail					0.00	50,864.21		
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	21,672.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,016.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					50,864.21	0.00		
Fund Reconciliation							4,016.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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		
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	195,000.00		
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					195,000.00	0.00		
Fund Reconciliation							0.00	0.00
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								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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

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				
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								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	21,672.00	(21,672.00)	245,864.21	245,864.21	4,016.00	4,016.00

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 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									247
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	97,442.11	183,309.31	1,765,993.74		2,046,745.16
2000-2999	Classified Salaries	69,344.00	0.00	0.00	0.00	35,182.35	380,128.61	453,356.55		938,011.51
3000-3999	Employee Benefits	18,118.75	0.00	0.00	0.00	37,517.64	156,671.88	593,171.82		805,480.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,144.49	23,423.75	32,658.36		59,226.60
5000-5999	Services and Other Operating Expenditures	25,248.08	0.00	0.00	0.00	0.00	904,082.32	67,145.22		996,475.62
6000-6999	Capital Outlay	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	112,710.83	0.00	0.00	0.00	173,286.59	1,647,615.87	2,912,325.69	0.00	4,845,938.98
7310	Transfers of Indirect Costs	66,294.00	0.00	0.00	0.00	0.00	0.00	24,928.00		91,222.00
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	47,140.60								47,140.60
	Total Indirect Costs and PCR Allocations	113,434.60	0.00	0.00	0.00	0.00	0.00	24,928.00	0.00	138,362.60
	TOTAL COSTS	226,145.43	0.00	0.00	0.00	173,286.59	1,647,615.87	2,937,253.69	0.00	4,984,301.58
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	0.00	370,184.58		370,184.58
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	100,164.31		100,164.31
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	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	0.00	470,348.89	0.00	470,348.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	24,928.00		24,928.00
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	24,928.00	0.00	24,928.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	495,276.89	0.00	495,276.89
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									138,565.49
	TOTAL COSTS									356,711.40

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 Severely Disabled (Goal 5750)	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	0.00	0.00	0.00	0.00	97,442.11	183,309.31	1,765,993.74			2,046,745.16
2000-2999	Classified Salaries	69,344.00	0.00	0.00	0.00	35,182.35	380,128.61	83,171.97			567,826.93
3000-3999	Employee Benefits	18,118.75	0.00	0.00	0.00	37,517.64	156,671.88	493,007.51			705,315.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,144.49	23,423.75	32,658.36			59,226.60
5000-5999	Services and Other Operating Expenditures	25,248.08	0.00	0.00	0.00	0.00	904,082.32	67,145.22			996,475.62
6000-6999	Capital Outlay	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	112,710.83	0.00	0.00	0.00	173,286.59	1,647,615.87	2,441,976.80	0.00		4,375,590.09
7310	Transfers of Indirect Costs	66,294.00	0.00	0.00	0.00	0.00	0.00	0.00			66,294.00
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	47,140.60									47,140.60
	Total Indirect Costs and PCR Allocations	113,434.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00		113,434.60
	TOTAL BEFORE OBJECT 8980	226,145.43	0.00	0.00	0.00	173,286.59	1,647,615.87	2,441,976.80	0.00		4,489,024.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										138,565.49
	TOTAL COSTS										4,627,590.18
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		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	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		0.00
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	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	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	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		0.00
	Total Indirect Costs	0.00	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	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										138,565.49
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)										3,425,293.27
	TOTAL COSTS										3,563,858.76

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	4,142,224.59	3,057,425.46
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL 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. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	4,142,224.59	3,057,425.46

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	236.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	236.00

SELPA: (??)

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 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 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 2017-18 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 2017-18 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:

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

SELPA: (??)

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.

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 Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
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, 3315, and 3320)	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:

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	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 vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,984,301.58		
b. Less: Expenditures paid from federal sources	356,711.40		
c. Expenditures paid from state and local sources	4,627,590.18	4,142,224.59	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		4,142,224.59	
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	4,627,590.18	4,142,224.59	485,365.59

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 2017-18	Comparison Year 2011-12	Difference
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	4,984,301.58		
b. Less: Expenditures paid from federal sources	356,711.40		
c. Expenditures paid from state and local sources	4,627,590.18	3,563,863.98	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		3,563,863.98	
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	4,627,590.18	3,563,863.98	1,063,726.20
d. Special education unduplicated pupil count	247	179	
e. Per capita state and local expenditures (A2c/A2d)	18,735.18	19,909.85	(1,174.67)

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.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year 2014-15	Difference
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	3,563,858.76	3,075,176.88	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		3,075,176.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,563,858.76	3,075,176.88	488,681.88

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 2017-18	Comparison Year 2011-12	Difference
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 local expenditures only.			
a. Expenditures paid from local sources	3,563,858.76	3,039,108.10	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		3,039,108.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,563,858.76	3,039,108.10	524,750.66
b. Special education unduplicated pupil count	247	179	
c. Per capita local expenditures (B2a/B2b)	14,428.58	16,978.26	(2,549.68)

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Nancy Bernahl
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Title

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E-mail Address

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 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									247
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	101,343.00	195,529.00	1,921,166.00		2,218,038.00
2000-2999	Classified Salaries	74,099.00	0.00	0.00	0.00	33,945.00	389,998.00	418,422.00		916,464.00
3000-3999	Employee Benefits	19,366.00	0.00	0.00	0.00	30,548.00	150,777.00	459,647.00		660,338.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,000.00	9,000.00	20,722.00		32,722.00
5000-5999	Services and Other Operating Expenditures	5,000.00	0.00	0.00	0.00	0.00	840,050.00	52,826.00		897,876.00
6000-6999	Capital Outlay	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	98,465.00	0.00	0.00	0.00	168,836.00	1,585,354.00	2,872,783.00	0.00	4,725,438.00
7310	Transfers of Indirect Costs	74,775.00	0.00	0.00	0.00	0.00	0.00	16,690.00		91,465.00
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	74,775.00	0.00	0.00	0.00	0.00	0.00	16,690.00	0.00	91,465.00
	TOTAL COSTS	173,240.00	0.00	0.00	0.00	168,836.00	1,585,354.00	2,889,473.00	0.00	4,816,903.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	101,343.00	195,529.00	1,921,166.00		2,218,038.00
2000-2999	Classified Salaries	74,099.00	0.00	0.00	0.00	33,945.00	389,998.00	64,870.00		562,912.00
3000-3999	Employee Benefits	19,366.00	0.00	0.00	0.00	30,548.00	150,777.00	358,078.00		558,769.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,000.00	9,000.00	20,722.00		32,722.00
5000-5999	Services and Other Operating Expenditures	5,000.00	0.00	0.00	0.00	0.00	840,050.00	52,826.00		897,876.00
6000-6999	Capital Outlay	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	98,465.00	0.00	0.00	0.00	168,836.00	1,585,354.00	2,417,662.00	0.00	4,270,317.00
7310	Transfers of Indirect Costs	74,775.00	0.00	0.00	0.00	0.00	0.00	0.00		74,775.00
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	74,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,775.00
	TOTAL BEFORE OBJECT 8980	173,240.00	0.00	0.00	0.00	168,836.00	1,585,354.00	2,417,662.00	0.00	4,345,092.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									114,931.00
	TOTAL COSTS									4,460,023.00

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 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (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	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	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	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									114,931.00
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)									3,591,622.00
	TOTAL COSTS									3,706,553.00

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

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 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									247
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	97,442.11	183,309.31	1,765,993.74		2,046,745.16
2000-2999	Classified Salaries	69,344.00	0.00	0.00	0.00	35,182.35	380,128.61	453,356.55		938,011.51
3000-3999	Employee Benefits	18,118.75	0.00	0.00	0.00	37,517.64	156,671.88	593,171.82		805,480.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,144.49	23,423.75	32,658.36		59,226.60
5000-5999	Services and Other Operating Expenditures	25,248.08	0.00	0.00	0.00	0.00	904,082.32	67,145.22		996,475.62
6000-6999	Capital Outlay	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	112,710.83	0.00	0.00	0.00	173,286.59	1,647,615.87	2,912,325.69	0.00	4,845,938.98
7310	Transfers of Indirect Costs	66,294.00	0.00	0.00	0.00	0.00	0.00	24,928.00		91,222.00
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)	47,140.60								47,140.60
	Total Indirect Costs	66,294.00	0.00	0.00	0.00	0.00	0.00	24,928.00	0.00	91,222.00
	TOTAL COSTS	179,004.83	0.00	0.00	0.00	173,286.59	1,647,615.87	2,937,253.69	0.00	4,937,160.98
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	0.00	370,184.58		370,184.58
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	100,164.31		100,164.31
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	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	0.00	470,348.89	0.00	470,348.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	24,928.00		24,928.00
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	24,928.00	0.00	24,928.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	495,276.89	0.00	495,276.89
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									138,565.49
	TOTAL COSTS									356,711.40

		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 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
Object Code	Description									
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	97,442.11	183,309.31	1,765,993.74		2,046,745.16
2000-2999	Classified Salaries	69,344.00	0.00	0.00	0.00	35,182.35	380,128.61	83,171.97		567,826.93
3000-3999	Employee Benefits	18,118.75	0.00	0.00	0.00	37,517.64	156,671.88	493,007.51		705,315.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,144.49	23,423.75	32,658.36		59,226.60
5000-5999	Services and Other Operating Expenditures	25,248.08	0.00	0.00	0.00	0.00	904,082.32	67,145.22		996,475.62
6000-6999	Capital Outlay	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	112,710.83	0.00	0.00	0.00	173,286.59	1,647,615.87	2,441,976.80	0.00	4,375,590.09
7310	Transfers of Indirect Costs	66,294.00	0.00	0.00	0.00	0.00	0.00	0.00		66,294.00
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)	47,140.60								47,140.60
	Total Indirect Costs	66,294.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,294.00
	TOTAL BEFORE OBJECT 8980	179,004.83	0.00	0.00	0.00	173,286.59	1,647,615.87	2,441,976.80	0.00	4,441,884.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									138,565.49
	TOTAL COSTS									4,580,449.58
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	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	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	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									138,565.49
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)									3,425,293.27
	TOTAL COSTS									3,563,858.76

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

SELPA: (??)

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 2018-19 Budget by LEA (LB-B) and the 2017-18 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 2018-19 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 2018-19 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
<hr/>	<hr/>	<hr/>
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<hr/>	<hr/>	<hr/>
Total exempt reductions	0.00	0.00

SELPA: (??)

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.

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 Awards - Resources 3310 and 3320)		
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, 3315, and 3320)	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:

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	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 vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,816,903.00		
b. Less: Expenditures paid from federal sources	356,880.00		
c. Expenditures paid from state and local sources	4,460,023.00	4,627,590.18	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,627,590.18	
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	4,460,023.00	4,627,590.18	(167,567.18)

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.

	Budgeted Amounts FY 2018-19	Comparison Year FY2011-12	Difference
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	4,816,903.00		
b. Less: Expenditures paid from federal sources	356,880		
c. Expenditures paid from state and local sources	4,460,023.00	3,563,863.98	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		3,563,863.98	
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	4,460,023.00	3,563,863.98	
d. Special education unduplicated pupil count	247	179	
e. Per capita state and local expenditures (A2c/A2d)	18,056.77	19,909.85	(1,853.08)

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.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year FY2017-18	Difference
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	3,706,553.00	3,563,858.76	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		3,563,858.76	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,706,553.00	3,563,858.76	142,694.24

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 FY 2018-19	Comparison Year FY2011-12	Difference
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	3,706,553.00	3,039,108.10	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		3,039,108.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,706,553.00	3,039,108.10	667,444.90
b. Special education unduplicated pupil count	247	179	
c. Per capita local expenditures (B2a/B2b)	15,006.29	16,978.26	(1,971.97)

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Nancy Bernahl
Contact Name

831-646-6516
Telephone Number

Fiscal Officer
Title

nbernahl@pgusd.org
E-mail Address

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Unaudited Actuals
 2017-18 Unaudited Actuals
 Technical Review 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SUBJECT: Local Control Accountability Plan Review

PERSON(S) RESPONSIBLE: Ani Silva, Director of Curriculum and Special Projects

RECOMMENDATION:

The District Administration recommends the Board review information from the Local Control Accountability Plan Review.

BACKGROUND/INFORMATION:

The Local Control Accountability Plan (LCAP) Review is brought to the Board annually. The LCAP is a 3 year plan which spans school years 2017-2018, 2018-2019, and 2019-2020. Three main goals of the LCAP are identified and reviewed:

1. Pacific Grove Unified School District, in partnership with students, parents, staff, and the community, will challenge all students by providing a quality instructional program in a positive, safe and stimulating environment, providing differentiating pathways for all student to be college and career ready upon graduation.
2. Mathematics: All English Learners, SED, Foster Youth, Students with Disabilities, and Hispanic will show a measurable increase in achieving grade level standards in mathematics as measured by SBA and local valid assessments.
3. English Language Arts: All EL, SED, Foster youth, and SWD will show a measurable increase in achieving grade level standards in English language arts as measured by SBA and local valid formative assessments.

FISCAL IMPACT:

None.

LCAP 2018-2019 Special Board meeting

Goal 1: Pacific Grove Unified School District, in partnership with students, parents, staff, and the community, will challenge all students by providing a quality instructional program in a positive, safe and stimulating environment, providing differentiating pathways for all student to be college and career ready upon graduation.

Actions:

1. All teachers and Admin highly qualified
2. All classified staff and Admin support student learning, health, and safety
3. Broad rigorous course of study
4. Parental and student involvement and voice
5. Standards aligned instructional materials for all content areas
6. Teacher and Classified Professional Development
7. Formative and summative assessments to drive PLC process
8. Enhance and maintain technology infrastructure, digital curriculum, and implementation.
9. Robust music program
10. Student learning is enhanced via a focus on students' social emotional wellness and building positive interpersonal relationships
11. Develop early warning system in Illuminate to track selected criteria as a preventive measure such as absence, referrals, suspensions, academics and counseling referrals

Goal 2: Mathematics: All English Learners, SED, Foster Youth, Students with Disabilities, and Hispanic will show a measurable increase in achieving grade level standards in mathematics as measured by SBA and local valid assessments.

1. Instructional leadership teams focus on PLC cycles to address target student needs.
2. District vertical articulation in transition years 5th to 6th, 8th to 9th.
3. Math coach for elementary and middle school to build teacher capacity for common core math.
4. Target intervention in the classroom
5. MS math transition class, Math 180 (MS, HS)
6. Differentiated math 7 and 8 for deeper conceptual learning
7. MS Math Academic Intervention, HS Math support classes
8. MS and HS AVID (3 sections)
9. HS counselor to increase percentage of student target groups meeting A to G

Goal 3: English Language Arts: All EL, SED, Foster youth, and SWD will show a measurable increase in achieving grade level standards in English language arts as measured by SBA and local valid formative assessments.

1. Instructional leadership teams focus on PLC cycles to address target student needs.
2. Professional development with a focus on Integrated and Designated ELD with implementation of research based best practice for certificated and classified.

3. Professional development on district technology systems such as Illuminate DNA and Google.
4. Read 180 (elementary, MS, HS) MS English transition class
5. Elementary intervention program with a focus on small group instruction and designated ELD supports in concert with Core Curriculum.
6. MS Academic Intervention class focus on ELA and supports for English learners
7. Language Review Teams at all sites focus on all English Learners
8. English learners parent education classes
9. Smarter Balanced practice tests with Interim Assessments blocks for students on IEP

NOTE: According to the most recent calculation for estimated supplemental and concentration grant funds, the amount was increased to 4.47% for an estimated amount of \$775,619. The budget reflects this amount to support target student groups with improved and increased services as reflected in the LCAP.

The LCAP is a 3 year plan which spans school years 2017-2018, 2018-2019, and 2019-2020. Overall all students continue to make growth in Smarter Balanced Assessments in both English Language Arts and Math. Our target student groups are also making growth, but not at the rate we would expect, thus we are continuing our efforts to implement the actions and refine our intervention practices in the classroom and extra supports for target students.

2018-19 Local Control Accountability Plan - *LCAP*

Pacific Grove Unified School District

Goal 1 – High quality and differentiated instructional program provided to all students in a positive, safe and stimulating environment, leading to college and career readiness upon graduation.

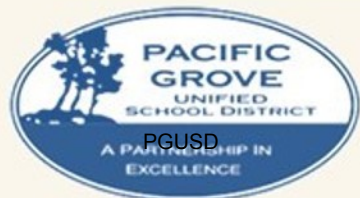
◆ **Highly Qualified Staff** ◆ **Professional Development** ◆ **Safe and Secure Facilities**

Goal 2 – Increase achievement in *mathematics* for all students - regardless of primary language, cultural, ethnic, or socioeconomic background, or identified disability.

◆ **Focused Collaboration** ◆ **Targeted Intervention** ◆ **Instructional Leadership**

Goal 3 – Increase achievement in *English Language Arts* for all students - regardless of primary language, cultural, ethnic, or socioeconomic background, or identified disability.

◆ **Technology Integration and Training** ◆ **Language Acquisition Strategies** ◆ **Parent Education and Inclusion**



Our Mission: In partnership with the community, we challenge every student by providing a quality instructional program in a positive, safe and stimulating environment. We ensure opportunities for students to acquire and apply the knowledge and skills that develop the insight and character necessary for a productive and rewarding life.

SUBJECT: Resolution #2021 to Submit an Application to for a California Energy Commission Grant Awarding an Electric Bus

PERSON(S) RESPONSIBLE: Matt Kelly, Director of Facilities and Transportation

RECOMMENDATION:

The District Administration recommends the Board review and approve the Resolution #2021 authorizing an application submittal to California Energy Commission (CEC) to qualify for an electric bus replacement.

INFORMATION:

In 2007, Governor Schwarzenegger signed into law the California Alternative and Renewable Fuel, Vehicle Technology, Clean Air, and Carbon Reduction Act of 2007 (AB 118, Statutes of 2007, Chapter 750). AB 118 created the Air Quality Improvement Program (AQIP), a voluntary incentive program implemented by the California Air Resources Board (CARB), to fund clean vehicle and equipment projects, air quality research, and workforce training.

As required in Health and Safety Code (HSC) Section 44274(a), the Board adopted regulatory guidelines in 2009 for AQIP. The Guidelines for the AB 118 Air Quality Improvement Program (Guidelines) define the overall administrative requirements and policies and procedures for program implementation based on the framework established in statute. Central to the Guidelines is the requirement for a Board-approved annual funding plan developed with public input. The funding plan is each year's blueprint for expending AQIP funds appropriated to CARB in the annual State Budget. The funding plan focuses AQIP on supporting development and deployment of the advanced technologies needed to meet California's longer-term, post 2020 air quality goals.

In 2012, the legislature passed, and Governor Brown signed into law three bills – AB 1532 (Pérez, Chapter 807), Senate Bill (SB) 535 (de León, Chapter 830), and SB 1018 (Budget and Fiscal Review Committee, Chapter 39s) – that established the Greenhouse Gas Reduction Fund (GGRF) to receive Cap-and-Trade auction proceeds and to provide the framework for how the auction proceeds will be administered to further the purposes of Assembly Bill (AB) 32 (Núñez, Chapter 488, Statutes of 2006). Cap-and-Trade auction proceeds have been appropriated to CARB for Low Carbon Transportation projects that reduce greenhouse gas (GHG) emissions, with an emphasis on investments that benefit the State's disadvantaged communities. Per statute these funds must be used to further the purposes of Assembly Bill 32 (AB 32; Núñez, Chapter 488, Statutes of 2006). The Low Carbon Transportation investments build upon and greatly expand existing advanced technology and clean transportation programs, which provide mobile source incentives to reduce criteria pollutant, air toxic, and GHG emissions.

HVIP is intended to encourage and accelerate the deployment of zero-emission truck and buses, vehicles using engines that meet the optional low NOx standard, and hybrid trucks and buses in California. HVIP provides vouchers on a first-come, first-served basis. In addition, HVIP provides increased incentives for

fleets located in or serving disadvantaged communities. For Low NOx Engine Incentives implemented through HVIP, a renewable fuel contract is required.

HVIP and Low NOx Engine Incentives benefits the citizens of California by providing immediate air pollution emission reductions while stimulating development and deployment of the next generation of zero-emission, hybrid and low NOx commercial vehicles. It is implemented and implemented through a partnership between CARB and a Grantee, selected via a competitive CARB grant solicitation.

The CEC grant needs board approval prior to applying and they encourage you to include your total fleet on this application but this grant can only award up to 10 buses (CNG or Electric, however CNG replacement needs to be justified, refer to the checklist on specifications). In order to qualify for this grant your existing bus must also be diesel fueled. This grant is based 70 % off the age of the bus, 10% on disadvantaged community and 20% on free and reduced meals. The CEC grant does require you to crush the old bus but the great thing about this grant is you can crush a type A and get a type D or vice versa (same with C). It also funds up to \$60,000 per bus for an electric infrastructure. **The deadline to submit is September 20, 2018.**

FISCAL IMPACT:

At this time there is not a fiscal impact.

**California Energy Commission
School Bus Replacement Program
Governing Board Resolution**

RESOLUTION NO. 2021

Resolution of the Pacific Grove Unified School District School Board of Education

WHEREAS, the California Energy Commission's School Bus Replacement Program provides grant funding to public school districts and county offices of education to replace old diesel school buses; and

WHEREAS, Pacific Grove Unified School District School Board of Education authorizes Director of Facilities and Transportation to apply for school bus grant funding from the California Energy Commission to replace an old school bus(es).

BE IT ALSO RESOLVED, that if recommended for funding by the California Energy Commission, the Pacific Grove Unified School District School Board of Education authorizes Pacific Grove Unified School District to accept a grant for a school bus replacement and vehicle infrastructure.

BE IT FURTHER RESOLVED, that Director of Facilities and Transportation is hereby authorized and empowered to execute in the name of Pacific Grove Unified School District all necessary documents to implement and carry out the purpose of this resolution, and to undertake all actions necessary to undertake and complete the projects.

Passed, Approved and Adopted this 11 day of September, 2018.

Governing Board Representatives:

SUBJECT: Board Calendar/Future Meetings

PERSON(S) RESPONSIBLE: Ralph Gómez Porras, 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 approves 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. Due to circumstances several changes were made and indicated in redline.

Board Meeting Calendar, 2018-19 School Year

Aug. 23	Regular Board Meeting ✓ Student Enrollment Update ✓ Back to School Night Dates ✓ Property Tax Report ✓ 2018-2019 Consolidated Application ✓ Set Date for Annual Organizational meeting ✓ <u>Quarterly Facilities Project Updates*</u> ✓ <u>Quarterly District Safety Update*</u>	District Office
Sept. 6 11	Regular Board Meeting ✓ Unaudited Actual Report ✓ Budget Revision #1 ✓ <u>Local Control Accountability Plan Review</u>	Forest Grove District Office (School Site Visit)
Sept. 20	Regular Board Meeting ✓ Board Goals – Review/Revise ✓ <u>Strategic Plan – Review/Revised</u> ✓ Williams Uniform Complaint Report	Robert Down (School Site Visit)
Sept. 27 *if needed <u>Cancelled</u>	Special Board Meeting ✓ Board Goals – Review/Revise ✓ Local Control Accountability Plan Review ✓ Strategic Plan – Review/Revise	District Office
Oct. 4	Regular Board Meeting ✓ Strategic Plan ✓ Superintendent's Goals ✓ Bus Ridership ✓ <u>Week of the School Administrator</u>	District Office
Oct. 25	Regular Board Meeting ✓ <u>Budget Revision #2 on 2018-19 Working Budget (Preliminary First Interim)</u>	Middle School (School Site Visit)
Nov. 1	Regular Board Meeting ✓ Intent Form Due (to serve as Board President or Vice President) ✓ PGHS Course Bulletin Information/Discussion ✓ Review of Enrollment, Class Size and Teacher Ratios	High School (School Site Visit)
Nov. 15	Regular Board Meeting ✓ District Math Update ✓ Review of Special Education Contracts ✓ <u>Quarterly Facilities Project Updates*</u> ✓ <u>Quarterly District Safety Update*</u>	District Office Forest Grove (School Site Visit)
Dec. 13	Organizational Meeting ✓ Election of 2018-2019 Board President and Clerk ✓ First Interim Report ✓ Budget Revision # 3 2 ✓ PGHS Course Bulletin Action/Discussion ✓ Williams Uniform Complaint Report ✓ <u>Employee Recognition</u>	District Office

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

TENTATIVE Board Meeting Calendar, 2018-19 School Year

<u>Jan. 17</u>	<u>Regular Board Meeting</u> <u>Adult School</u> ✓ <u>Report on Governor's Budget Proposal</u> ✓ <u>Preliminary Enrollment Projection for 2019-20</u> ✓ <u>Property Tax Update</u>
<u>Jan. 31</u> <i>Added</i>	<u>Regular Board Meeting</u> <u>Community High School</u>
<u>Feb. 14</u>	<u>Regular Board Meeting</u> <u>District Office</u> ✓ <u>Budget Development Calendar</u> ✓ <u>Possible Personnel Action Presented as Information</u> ✓ <u>Preliminary Review of Site Master Schedules</u> ✓ <u>Possible Personnel Action (RIF)</u> ✓ <u>Quarterly Facilities Project Updates*</u> ✓ <u>Quarterly District Safety Update*</u>
<u>Mar. 7</u>	<u>Regular Board Meeting</u> <u>District Office</u> ✓ <u>Second Interim Report</u> ✓ <u>Budget Revision #4</u> ✓ <u>Open House Schedules Reviewed</u>
<u>Mar. 21</u>	<u>Regular Board Meeting</u> <u>District Office</u> ✓ <u>Budget Projections and Assumptions</u> ✓ <u>TRAN Resolution</u> ✓ <u>Williams/Valenzuela Uniform Complaint Report</u>
<u>Apr. 4</u>	<u>Regular Board Meeting</u> <u>District Office</u> ✓ <u>Board Priorities for 2019-20 Instructional Program Design</u> ✓ <u>Review of Strategic Plan and LCAP</u> ✓ <u>Begin Superintendent Evaluation</u> ✓ <u>Approve 2019-20 Aug.- Dec. Board Meeting Calendar</u>
<u>April 25</u>	<u>Regular Board Meeting</u> <u>District Office</u> ✓ <u>Review of Site Master Schedules</u> ✓ <u>Review of Strategic Plan and LCAP (as needed)</u> ✓ <u>Review of Facilities Depreciation Schedule</u> ✓ <u>California Day of the Teacher</u> ✓ <u>Week of the CSEA Employee</u>
<u>May 2</u>	<u>Regular Board Meeting</u> <u>District Office</u> ✓ <u>Begin Superintendent Evaluation</u> ✓ <u>Final Review of Site Master Schedules</u> ✓ <u>Review of Strategic Plan and LCAP (as needed)</u> ✓ <u>Employee Recognition</u>
<u>May 23</u>	<u>Regular Board Meeting</u> <u>District Office</u> ✓ <u>Week of the CSEA Employee</u> ✓ <u>Retiree Reception</u> ✓ <u>Review Bell Schedule for 2019-20</u> ✓ <u>Continue Superintendent's Evaluation</u> ✓ <u>Identify Board Member Representatives for Graduations</u> ✓ <u>Review Facility Use Fee Schedule</u> ✓ <u>Review Governor's Revised Budget</u> ✓ <u>Quarterly Facilities Project Updates*</u> ✓ <u>Quarterly District Safety Update*</u>
<u>June 6</u>	<u>Regular Board Meeting</u> <u>District Office</u> ✓ <u>LCAP Public Hearing</u> ✓ <u>2019-20 Budget Public Hearing</u> ✓ <u>Complete Superintendent Evaluation</u>

<u>June 20</u>	<div> <div><u>Regular Board Meeting</u></div> <div><u>District Office</u></div> <div> <div>✓ <u>Adopt budget for 2019-20</u></div> <div>✓ <u>Approval of LCAP</u></div> <div>✓ <u>Approval of Contracts and Purchase Orders for 2019-20</u></div> </div> </div>
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**Quarterly District Safety Update and Quarterly Facilities Projects Update as needed*

SUBJECT: Future Agenda Items

PERSON(S) RESPONSIBLE: Ralph Gómez Porras, Superintendent

RECOMMENDATION:

The Administration recommends that the Board review the list of future agenda items and direct Administration to add items to the list and/or schedule items for a particular agenda.

BACKGROUND:

Board Bylaw 9322 states in part that “Any member of the public or any Board member may request that a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting. The request [from a member of the public] must be submitted to the Superintendent or designee with supporting documents and information ...”

INFORMATION:

Board members have the opportunity at the end of Open Session in a Regular Board meeting to request that items be added to the list for a future meeting. Depending upon the timeliness of the item, it may also be assigned a particular meeting date.

The following is a list of future agenda items as of the September 11, 2018 Special Board Meeting:

- Updates to Board Policies in the Parents Rights Handbook (September 20)
- Review of Stipends (September 20)
- Foreign Language (Fall 2018)
- Long Term Counseling Study (Fall 2018/Winter 2019)
- Board Self Evaluation Review (Winter 2018)
- Affordable Housing Project Impacts to District
- Review of Classified Evaluation Process
- Review of Community High School
- School Breakfast Program