

## PART III

# BACKGROUND MATERIALS

Table 1

**TOTAL GENERAL FUND REVENUE FOR 2015-16**  
**Including and Excluding All Other Funding Sources**

RANK	DISTRICT	Revenue (excluding Other Sources) per ADA	Revenue (excluding Other Sources) Dollars	Revenue (including Beg. Bal & Other Sources) per ADA	Revenue (including Beg. Bal & Other Sources) Dollars
1	Shoreline Unified	26,359.68	13,527,261.94	35,467.91	18,201,422.74
2	<b>Coast Unified</b>	<b>18,281.82</b>	<b>12,093,975.63</b>	<b>21,966.82</b>	<b>14,531,712.56</b>
3	Calistoga Joint Unified	17,676.44	14,645,637.43	21,509.69	17,821,635.33
4	Mendocino Unified	16,908.04	8,484,793.82	21,797.63	10,938,484.59
5	Bret Harte Union High	16,833.70	10,802,689.92	17,941.56	11,513,636.77
6	Cayucos Elementary	15,852.93	3,167,574.85	20,617.19	4,119,520.86
7	<b>COMPARATIVE GROUP</b>	<b>13,884.12</b>	<b>156,992,356.38</b>	<b>16,716.59</b>	<b>189,020,000.21</b>
8	Vallecito Union Elementary	13,480.87	7,264,572.80	18,635.61	10,042,360.05
9	<b>ALL HIGH DISTRICTS</b>	<b>12,644.54</b>	<b>6,188,774,555.09</b>	<b>14,385.81</b>	<b>7,041,023,925.00</b>
10	San Luis Coastal Unified	12,525.02	89,054,901.03	14,932.26	106,170,727.51
11	<b>ALL UNIFIED DISTRICTS</b>	<b>12,106.88</b>	<b>46,967,642,077.80</b>	<b>13,708.38</b>	<b>53,180,546,197.65</b>
12	<b>ALL ELEMENTARY DISTRICTS</b>	<b>11,433.00</b>	<b>12,385,586,854.83</b>	<b>13,484.74</b>	<b>14,608,271,937.57</b>
13	Hope Elementary	10,321.44	10,044,924.59	10,493.33	10,212,212.36

**UNRESTRICTED GENERAL FUND REVENUES FOR 2015-16**

1	Shoreline Unified	22,080.76	11,331,404.99	27,947.97	14,342,336.72
2	Calistoga Joint Unified	16,120.53	13,356,505.59	17,102.53	14,170,131.28
3	<b>Coast Unified</b>	<b>15,732.30</b>	<b>10,407,385.43</b>	<b>17,420.04</b>	<b>11,523,881.49</b>
4	Bret Harte Union High	15,529.26	9,965,589.66	13,991.18	8,978,560.91
5	Mendocino Unified	14,679.66	7,366,546.01	17,632.26	8,848,218.22
6	Cayucos Elementary	13,427.56	2,682,961.13	17,362.73	3,469,246.54
7	<b>COMPARATIVE GROUP</b>	<b>12,230.33</b>	<b>138,292,391.53</b>	<b>13,139.92</b>	<b>148,577,438.84</b>
8	Vallecito Union Elementary	12,054.76	6,496,066.55	14,254.44	7,681,432.18
9	San Luis Coastal Unified	10,920.60	77,647,214.77	11,822.51	84,059,951.52
10	<b>ALL HIGH DISTRICTS</b>	<b>10,906.30</b>	<b>5,338,006,816.54</b>	<b>10,936.44</b>	<b>5,352,757,273.69</b>
11	<b>ALL UNIFIED DISTRICTS</b>	<b>10,072.93</b>	<b>39,077,114,557.90</b>	<b>9,974.33</b>	<b>38,694,613,430.21</b>
12	Hope Elementary	9,706.13	9,446,102.83	7,221.01	7,027,561.47
13	<b>ALL ELEMENTARY DISTRICTS</b>	<b>9,667.38</b>	<b>10,472,855,709.15</b>	<b>10,202.13</b>	<b>11,052,161,257.31</b>

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

**TOTAL GENERAL FUND REVENUE FOR 2015-16  
By Funding Sources Per ADA (Part 1)**

RANK	DISTRICT	LCFF Revenue per ADA	Federal Revenue Per ADA	Other State Revenue per ADA	Other Local and Prior Year Revenue Per ADA
1	Shoreline Unified	17,731.44	3,897.58	1,686.16	3,044.49
2	Calistoga Joint Unified	15,632.26	220.09	1,471.30	352.78
3	<b>Coast Unified</b>	<b>14,963.42</b>	<b>520.08</b>	<b>1,816.40</b>	<b>981.92</b>
4	Bret Harte Union High	14,017.05	330.96	1,691.67	794.02
5	Mendocino Unified	13,574.09	508.09	1,333.19	1,492.68
6	Cayucos Elementary	12,690.69	946.40	1,200.22	1,015.62
7	<b>COMPARATIVE GROUP</b>	<b>11,209.29</b>	<b>577.40</b>	<b>1,319.23</b>	<b>778.20</b>
8	Vallecito Union Elementary	11,136.37	776.08	1,440.15	128.26
9	San Luis Coastal Unified	10,075.91	423.77	1,339.70	685.65
10	<b>ALL HIGH DISTRICTS</b>	<b>9,852.92</b>	<b>556.84</b>	<b>1,446.20</b>	<b>788.58</b>
11	<b>ALL UNIFIED DISTRICTS</b>	<b>9,066.16</b>	<b>717.48</b>	<b>1,694.55</b>	<b>628.68</b>
12	Hope Elementary	8,950.47	265.69	551.50	553.78
13	<b>ALL ELEMENTARY DISTRICTS</b>	<b>8,664.47</b>	<b>582.82</b>	<b>1,324.36</b>	<b>861.35</b>

**UNRESTRICTED GENERAL FUND REVENUES FOR 2015-16**

1	Shoreline Unified	17,731.44	3,391.80	697.43	260.08
2	Calistoga Joint Unified	15,085.02	1.64	733.14	300.73
3	<b>Coast Unified</b>	<b>14,651.87</b>	<b>1.43</b>	<b>733.24</b>	<b>345.76</b>
4	Bret Harte Union High	14,017.05	13.55	765.81	732.84
5	Mendocino Unified	13,574.09	43.84	727.38	334.34
6	Cayucos Elementary	12,407.34	0.00	685.87	334.36
7	Vallecito Union Elementary	11,136.37	10.26	821.83	86.29
8	<b>COMPARATIVE GROUP</b>	<b>10,952.59</b>	<b>183.43</b>	<b>732.50</b>	<b>361.81</b>
9	<b>ALL HIGH DISTRICTS</b>	<b>9,801.64</b>	<b>23.52</b>	<b>743.47</b>	<b>337.68</b>
10	San Luis Coastal Unified	9,766.75	41.61	725.63	386.61
11	<b>ALL UNIFIED DISTRICTS</b>	<b>9,040.37</b>	<b>33.30</b>	<b>724.64</b>	<b>274.62</b>
12	Hope Elementary	8,750.67	0.01	741.51	213.94
13	<b>ALL ELEMENTARY DISTRICTS</b>	<b>8,590.35</b>	<b>33.00</b>	<b>709.09</b>	<b>334.94</b>

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

**COAST UNIFIED SCHOOL DISTRICT**  
**Regular Meeting of the Board of Trustees**  
**Meeting Date: September 13, 2018**

**TO:** Board of Trustees

**FROM:** Annie Lachance, Chief Business Official

**SUBJECT:** *2017-18 Unaudited Actuals / 2018-19 Adopted Budget Narrative*

In accordance with rules and regulations of the State of California and Generally Accepted Accounting Principles (GAAP), the 2017-18 Unaudited Actuals Report is presented for the Board's review and approval. The Unaudited Actuals Report reflects the District's financial position as of June 30, 2018. The budget shows the ability of the District to meet its 2018-19 financial obligations and the subsequent two fiscal years'. All assumptions used for the budget are based on the most current School Services of California School District and County Office Financial Projection Dashboard Final Budget Version (attached). There are no changes to the 2018-19 budget at this time, with the exception of the beginning and projected net ending balances.

The Unaudited Actuals includes State prescribed forms for the submission of the 2017-18 actual financials (in Standardized Account Code Structure (SACS) format), supplementary schedules, and the Technical Review Checklist. These forms are required to be approved by the Board of Trustees and submitted first to the San Luis Obispo County Office of Education, and then to the California Department of Education. In addition, we have included, for comparative purposes the 2018-19 Approved Budget, which was approved by the Board of Trustees on June 28, 2018.

The state is in entering the sixth and final year (2018-19) of implementation of the Local Control Funding Formula (LCFF). The LCFF was intended to correct historical inequities and increase flexibility, but it also brought new challenges, as districts across the state quickly adapted to the new funding model. Key components, including regulations on the use of Supplemental and Concentration Grants and the format for the Local Control Accountability Plan (LCAP), were determined by the State Board of Education.

Under the new LCFF, districts start with a base funding per-student then add supplemental grants based on the percent of students who are English learners, qualify for Free and Reduced meals or are foster youth. There are additional "concentration" grants for those districts with more than 55% of these qualifying students. The LCAP must be adopted/revised along with the budget each year. The LCAP will communicate how the district intends to allocate resources to serve those students generating the supplemental and concentration grant funds.

In our case for Coast Unified School District, our local property taxes, or community funding, exceed the new, increased LCFF funding level. Just as was the case with revenue limits, the District remains a locally funded district, or Basic Aid district. In fact, it is projected that property taxes will continue to exceed the state's calculated LCFF funding level for the foreseeable future. There is a time, given certain circumstances, when the LCFF formula could generate more revenue for the District than the Basic Aid property tax method. Fair Share contributions and categorical funding are frozen at the 2012-13 levels, with CUSD receiving \$623,000 each year as part of the state's funding.

However, CUSD is still accountable for serving our unduplicated students. We have to complete the LCFF calculations to determine our funding level for these students. Last year, we had an unduplicated percentage of 75.41%. Our services outlined in our LCAP determines how these students are served. The LCFF calculation completed for Budget Development is provided for your review.

Property taxes are based on projected growth of 4% for the 2018-19 fiscal year and a 2.5% increase for the 2019-20 and 2020-21 fiscal years. This year (2017-18), the **estimated** increase in property tax revenues was 2.5% and the **actual** increase was 4.39%, or \$410,710.

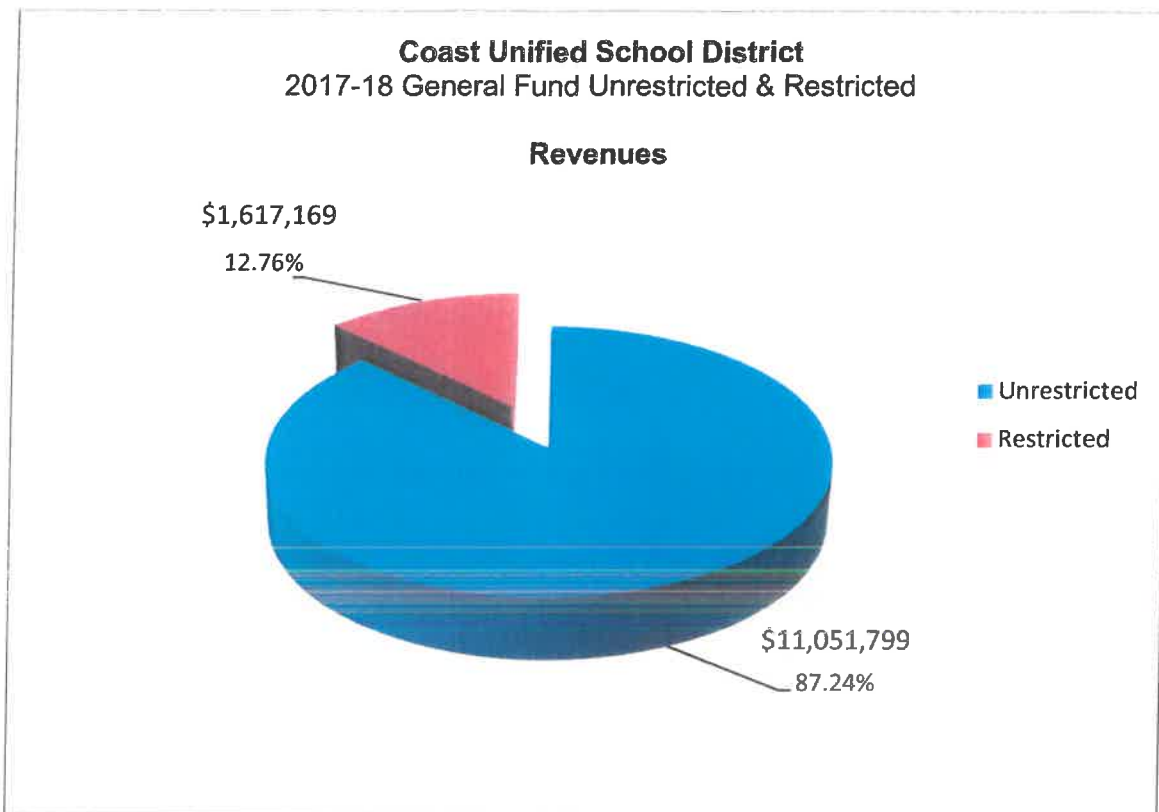
### ***LCAP***

The District continues to refine the needs of our district. With our high level of English learners, low income and foster youth, more than \$1,500,000 has been principally directed towards the needs of these students. Please refer to our most current LCAP for the 2018-19 budget year. A list of Goals, Actions and Services is attached for your information. This is the same information presented in June when the LCAP and budget were adopted. In addition, a recap of all LCAP expenditures for 2017-18 is included for your reference. This recap shows all budgeted expenditures as compared to actual expenditures for 2017-18.

### ***Financial Highlights***

#### ***Fund 01 – General Fund***

The General Fund is the chief operating fund of the district. The General Fund is used to account for the ordinary operations of the District. Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities. Other funds, such as Cafeteria and Developer Fees are separate as required.



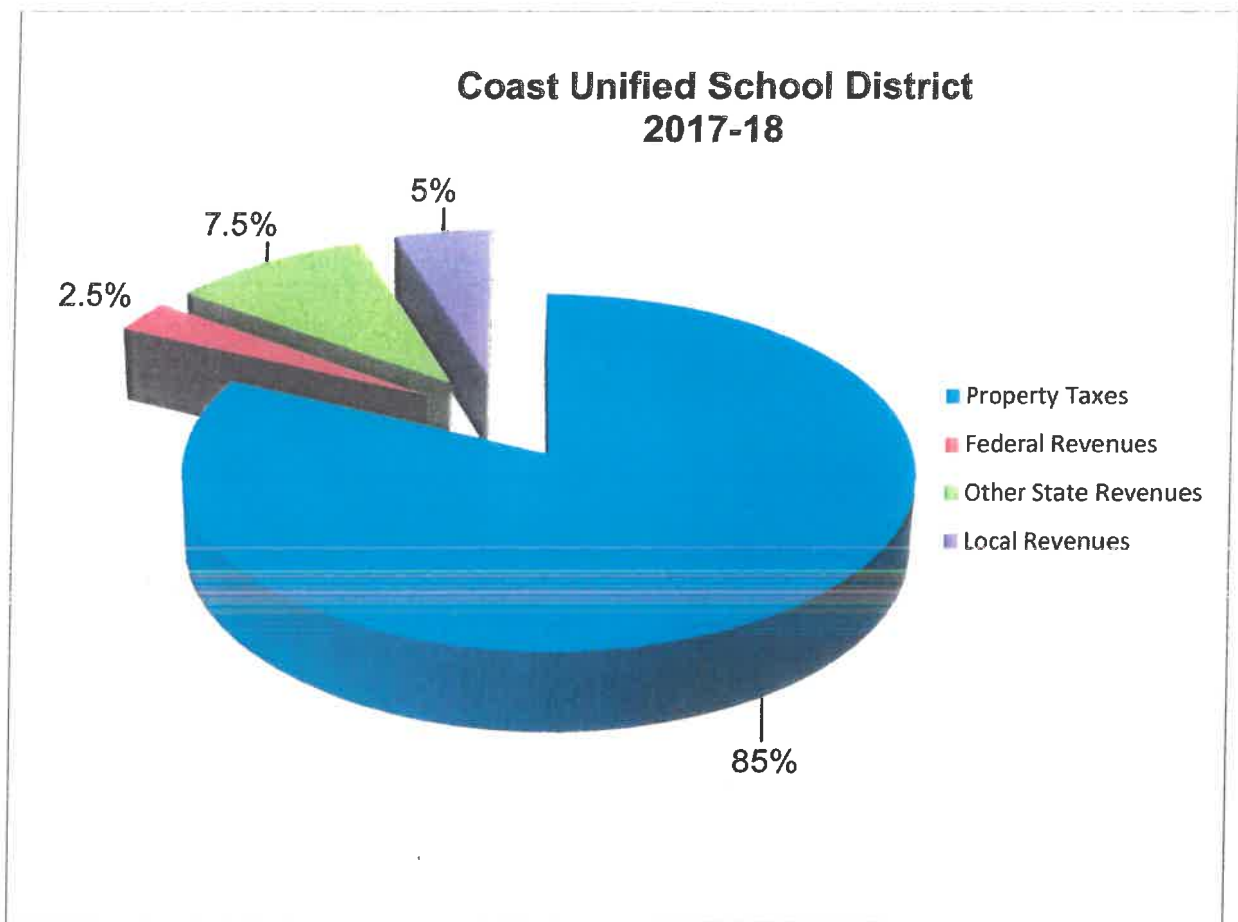
With the implementation of the LCFF, there are fewer restricted revenues than before. Restricted revenues include Special Education, Restricted Lottery, Title I, Title II and Title III to name a few. This was designed to give more flexibility to Districts or more “local control”. Restricted revenues decreased from 13.95% in 2015-16 to 12.56% in 2016-17. They increased slightly in 2018-19 due to the SLOPE and CTEIG Grants. Unrestricted Revenues increased from 86.05% in 2015-16 to 87.44% in 2016-17. In direct correlation with Restricted revenues, Unrestricted revenues decreased slightly in 2017-18 to 87.24%

### ***Revenue Sources***

The District categorizes its General Fund revenues into four sources:

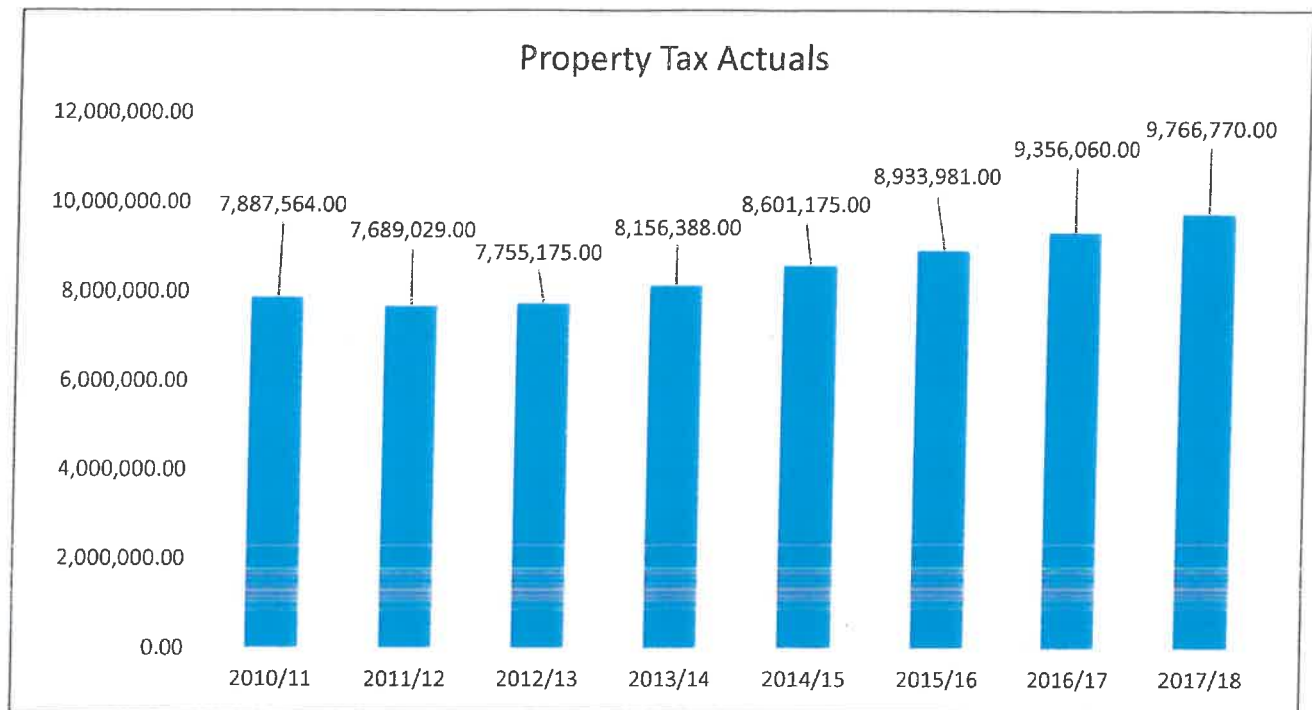
1. Property Taxes / State Revenues
2. Federal Revenues
3. Other State Revenues
4. Local Revenues (Facility Use, Donations, etc.)

The District’s total General Fund revenue and other financing sources for 2017-18 was \$12,668,968. The majority of the District’s unrestricted General Fund revenue is generated through the collection of Property Taxes (9,766,770).



### ***Property Tax Revenues***

2017-18 year-end property tax receipts totaled \$9,766,770.42. This is an increase over 2016-17 property tax receipts of \$410,710. Property Tax projections are adjusted throughout the fiscal year as new information is provided by the County Assessor's Office and the San Luis Obispo County Office of Education.



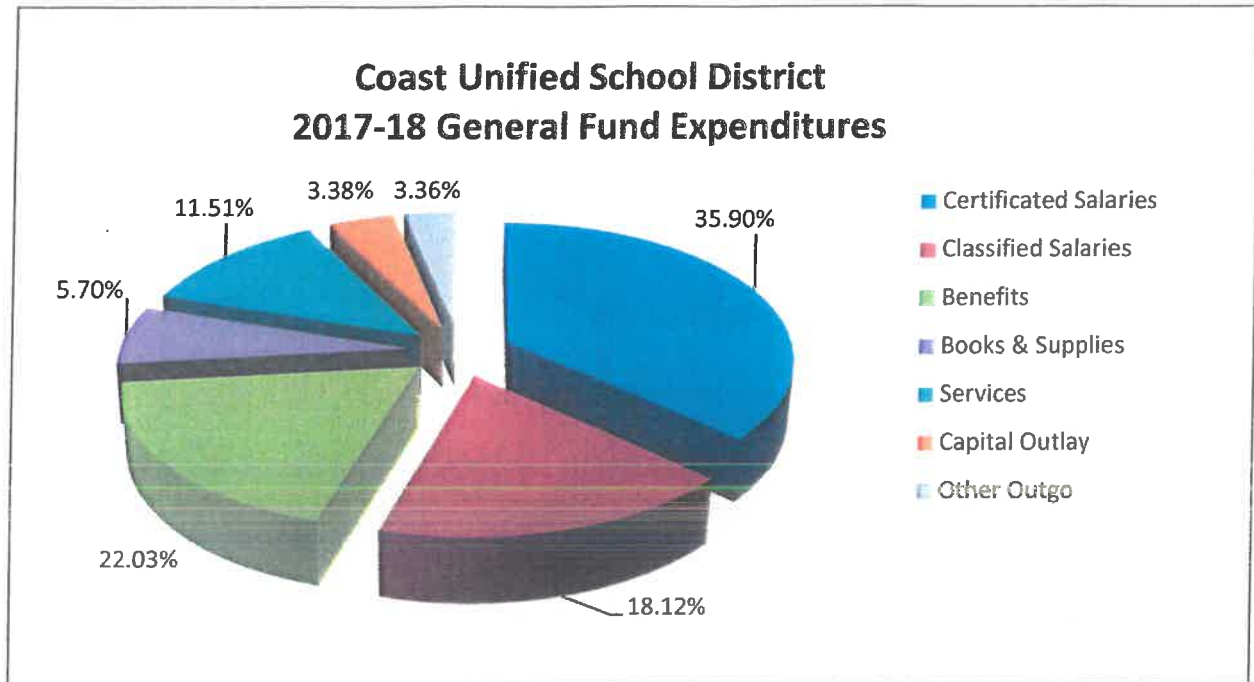
### ***Funds Operated by the District***

The total 2017-18 revenue and expenditure budgets for all funds of the Coast Unified District are as follows:

<b><i>Form/Description</i></b>	<b><i>Beginning Balance</i></b>	<b><i>Revenues</i></b>	<b><i>Expenditures</i></b>	<b><i>Ending Balance</i></b>
Form 01 – General Fund	\$1,819,114	\$12,668,968	\$12,787,638	\$1,700,444
Form 13 – Cafeteria Fund	\$0	\$375,300	\$375,284	\$6
Form 17 – Special Reserve	\$698,525	\$8,486	\$85,500	\$621,511
Form 25 – Capital Facilities Fund	\$108,805	\$32,474	\$10,765	\$130,514
Fund 51 – Bond Interest and Redemption Fund	\$2,794,013	\$1,590,988	\$1,166,331	\$3,218,670



## Expenditures



The majority of expenditures, 76.05%, in the General Fund are in the area of compensation, which included salaries for certificated and classified personnel as well as all benefits. This number has remained fairly stable from year to year, however, benefits will be increasing in future years due to the increase in STRS and PERS. Benefits had the highest increase this year – over a 2% increase from 2016-17. The majority of our Prop 39 budget of \$250,000 was spent in 2017-18 so we should see a decrease in our heating and lighting expenses.

### Cash Flow

Due to a healthy fund balance and cash reserves, the District enjoys positive ending cash balances each month of the year. The District receives a large portion of revenues each year (property taxes being paid in late December and April) while expenditures continue to be paid monthly. Currently this does not present a cash flow issue.

### Contributions to Restricted Programs

The 2017-18 Unaudited Actuals include the following transfers of unrestricted resources to cover restricted program expenditures in excess of revenue, or due to legal/matching requirements. A summary of Contributions to Restricted Programs are as follows:

Special Education - State	\$667,473
Special Education – Federal	\$19,903
Vocational Agriculture Grant (matching Grant)	\$9,251
Routine Restricted Maintenance	\$419,131

Misc Resources	\$17,572
Food Service	\$88,186
<hr/>	
<b>Total</b>	<b>\$1,221,516</b>

The State Special Education contribution decreased from \$733,038 in 2016-17 to \$667,473 in 2017-18. Food Service contribution was slightly higher in 2017-18 from \$86,456 in 2016-17. However, this is down from \$97,181 in 2015-16.

### ***Independent Audit***

State law requires an independent annual audit. The independent auditor under contract with the District for the 2017-18 fiscal year is Moss, Levy and Hartzheim, LLP. The auditor's opinion of the district's financial statement for the 2017-18 fiscal year will be available in December of 2018.

### ***Unrestricted Ending Fund Balance:***

The current ending fund balance for the General Fund as of June 30, 2018 is \$1,700,443, of which \$1,555,766.58 is in unrestricted funds and represents a 12.34% reserve. The ending reserve level is up from 2016-17, which was 11.33%. As we head into the first year of implementation with the Cayucos/San Luis Costal MOU, each decision has to be carefully weighed and on-going expenditures must be looked at closely for the district to remain solvent. We have expenditures that will increase on the natural and our revenues will not continue to keep up with them. Therefore, the District must look at all factors when determining priorities and approving expenditures.

### ***Designated Reserve for Economic Uncertainty***

The State requires a 4% reserve for districts of Coast Unified School District's size. The required Reserve for Economic Uncertainty for 2017-18 is \$504,451. Currently Coast USD is ending the year with an 12.34% reserve. I have also included a Multiyear Projection Summary, showing reserve levels for 2018-19, 2019-20 and 2020-21 based on our 2017-18 ending fund balance. Basic aid school districts enjoy a revenue stream that is, by definition, above the state guaranteed LCFF funding. But this additional revenue – based on local property tax revenue – is less certain than the state "safety net." For that reason, basic aid districts generally maintain a fiscal reserve in excess of AB 1200 guidelines in order to soften their reentry into LCFF funding should local property taxes plummet.

**Goals, Actions, & Services: LCAP Years: 2017-18 Unaudited Actuals**

Description	2017-18 Budgeted Amount	Source	2017-18 Actuals
<b>Goal 1: Expand Student's Communication and Critical Thinking</b>			
1.A.1: .5 TOSA	\$40,700	Supp & Conc	\$41,090.75
1.A.1: Substitute costs for teachers to participate in trainings	\$9,257	Supp & Conc	\$3,835.00
1.A.2: 1.3 FTE ELD Teacher CGS	\$88,400	Supp & Conc	\$79,151.72
1.A.2: 1.0 FTE ELD Teacher SLMS	\$65,900	Supp & Conc	\$59,231.16
1.A.2: .25 FTE ELD Teacher CUHS	\$9,508	Supp & Conc	\$16,252.35
1.A.2: Bilingual Aides – CGS, SLMS, CUHS	\$63,490	Supp & Conc	\$79,170.11
1.A.2: Translations and Support Services	\$82,888	Supp & Conc	\$76,089.60
1.A.3: Rosetta Stone/English 3D consumables/Renaissance Place/NewsELA	\$18,663	Supp & Conc	\$15,695.86
1.A.3: ETC Portal/English 3D/NWEA/STAR/DIBLES	\$22,838	Supp & Conc	\$18,700.11
1.A.3: ELD/ELD Integrated Textbooks	\$54,000	Supp & Conc	\$53,073.00
1.A.4: Librarian Salaries	\$133,384	Supp & Conc	\$159,845.84
1.A.5: Supplemental certificated salaries/develop training in technical writing	\$2,340	Supp & Conc	\$2,360.00
			\$604,495.50
<b>Goal 2: Accelerate Student's Academic Outcomes in Mathematics</b>			
2.A.1: Mathematics Training CUHS – M. Larsen	\$3,000	Supp & Conc	\$1,099.65
2.A.1: Substitute salaries for staff to participate in training	\$2,000	Supp & Conc	\$590.00

2.A.2: Professional Learning TK-12 math teachers	\$3,000	Supp & Conc	\$1,441.00
2.A.2: Substitute salaries for staff to participate in training	\$1,700	Supp & Conc	\$150.00
2.A.4: Additional math period for students CUHS	\$45,136	Supp & Conc	\$23,643.55
2.A.4: Additional math period for students SLMS	\$34,986	Supp & Conc	\$60,641.35
2.A.5: .17 FTE to assist teachers in providing math support	\$14,813	Supp & Conc	\$22,904.86
2.A.6: iLearn Math Program	\$3,200	Supp & Conc	\$3,600
			\$114,070.41
<b>Goal 3: To Advance Student's College and Career Readiness</b>			
3.A.1: SLOPE Grant Award	\$147,319	Grant Funded	\$122,273.48
3.A.1: CTE Grant/Consulting and Course Instruction	\$37,657	Grant Funding	\$40,276.81
3.A.1: CTE Counselor Position	\$44,074	Grant Funding	\$22,649.82
3.A.2: Strengthen Pathways	\$104,457	Grant Funding	\$113,959.79
3.A.4: Increase course access and increase college and career readiness	\$75,733	Supp & Conc	\$87,881.53
3.A.5: Continue with College Tours	\$4,016	Supp & Conc	\$897.00
3.A.6: Illuminate Assessment Package	\$6,758	Supp & Conc	\$5,000.00
3.A.7: Provide counseling services in partnership with SLO County Mental Health	\$57,000	Supp & Conc & grant funding	\$62,328.75

3.A.8: Set aside for technology to ensure continuing with 1:1 devices	\$52,680	Supp & Conc	\$52,680.00
3.A.9: Special Education Aides	\$155,955	Special Ed	\$148,861.64
3.A.10: AP Consulting Services and Testing Fees	\$8,050	Supp & Conc	\$8,831.00
3.A.10: AP Course Instruction 1.75 FTE	\$188,836	Supp & Conc	\$131,555.22
3.A.11: Ag Pathway support	\$6,555	Supp & Conc	\$9,407.30
<b>Total Funds Budgeted/Spent</b>	<b>\$1,582,393</b>		<b>\$1,525,168.25</b>



**Goals, Actions, & Services: LCAP Years: 2017-18, 2018-19 and 2019-20**

Description	2017-18 Amount	Source	2018-19 Amount	2019-20 Amount
<b>Goal 1: Expand Student's Communication and Critical Thinking</b>				
1.A.1: .5 FTE TOSA	\$40,700	Supp & Conc	0	0
1.A.1: Professional/Consulting Services Subs and Fees	0	Supp & Conc	\$12,000	\$12,000
1.A.2: Substitute teacher costs for Professional Learning	\$9,257	Supp & Conc	0	0
1.A.2: Foundational Knowledge of the California English Principles (Dora Salazar, Monterey County Office of Education)	0	Supp & Conc	\$1,500	\$1,500
1.A.3: Bilingual Books/Graphic Novel	0	Supp & Conc	\$1,200	\$1,200
1.A.4: 1.3 FTE ELD Teacher (17-18) 1.45 FTE ELD Teacher (19-20) CGS	\$88,400	Supp & Conc	\$131,665	\$136,647
1.A.4: 1.0 FTE ELD (17-18) .42 FTE ELD Teacher (19-20) SLMS	\$65,900	Supp & Conc	\$32,413	\$33,910
1.A.4: .25 FTE ELD Teacher CUHS	\$9,508	Supp & Conc	\$17,223	\$18,082
1.A.4: Bilingual Aides – CGS, SLMS, CUHS	\$63,490	Supp & Conc	\$95,863	\$101,228
1.A.4: Translations and Support Services	\$82,888	Supp & Conc	\$127,290	\$130,742
1.A.5: Rosetta Stone	\$7,740	Supp & Conc	0	0
1.A.5: English 3D Consumables	\$2,400	Supp & Conc	\$2,881	\$2,881
1.A.5: Renaissance Place Subscription and Stipend	\$6,733	Supp & Conc	\$4,210	\$4,210
1.A.5: NewsELA	\$1,790	Supp & Conc	\$2,250	\$2,250
1.A.5: ETC Portal Subscription	\$4,804	Supp & Conc	\$4,804	\$4,804
1.A.5: English 3D Training	\$3,000	Supp & Conc	\$3,000	\$3,000
1.A.5: NWEA Assessment Subscription & Training (grades 5-12)	\$10,041	Supp & Conc	\$5,540	\$5,540
1.A.5: STAR Reading Assessment (CGS)	\$1,993	Supp & Conc	\$1,074	\$1,074
1.A.5: DIBELS Subscription	\$3,000	Supp & Conc	\$310	\$310

1.A.5: ELD/ELD Integrated Textbooks	\$54,000	Supp & Conc	0	0
1.A.6: Librarians at CGS, SLMS, and CUHS (increased hours only)	\$133,384	Supp & Conc	\$31,076	\$32,025
1.A.7: Supplemental hours for training in technical writing	\$2,340	Supp & Conc	0	0
	\$591,367		\$474,299	\$491,403
<b>Goal 2: Accelerate Student's Academic Outcomes in Mathematics</b>				
2.A.1: Mathematics Training CUHS – M. Larsen	\$3,000	Supp & Conc	\$3,000	\$3,000
2.A.1: Substitute salaries for staff to participate in training	\$2,000	Supp & Conc	\$2,000	\$2,000
2.A.2: Conference costs TK-12 math teachers	\$1,400	Supp & Conc	\$3,000	\$3,000
2.A.2: Substitute salaries for staff to participate in training	\$1,180	Supp & Conc	\$1,700	\$1,700
2.A.5: Additional math period for students CUHS (.5 FTE 2017-18, .75 FTE 2019-20 and 2020-21)	\$45,136	Supp & Conc	\$70,297	\$73,267
2.A.5: Additional math period for students SLMS (.42 FTE 2017-18, .29 FTE 2019-20)	\$34,986	Supp & Conc	\$27,858	\$28,605
2.A.5: Math Support (CGS)	0	Supp & Conc	\$51,108	\$51,850
2.A.7: iLearn Math Program	\$3,200	Supp & Conc	\$3,600	\$3,600
2.A.7: CGS Math Training	0	Supp & Conc	\$3,000	\$3,000
	\$90,902		\$165,563	\$170,022
<b>Goal 3: To Advance Student's College and Career Readiness</b>				
3.A.1: SLOPE Grant Awards	\$147,319	Grant Funded	0	0
3.A.1: CTE Course Instruction (.5 FTE 2017-18)	\$37,657	Grant Funded	0	0
3.A.1: CTE Course Instruction (1.125 FTE 2018-19 and 2019-20)	0	Supp & Conc	\$102,092	\$106,283
3.A.2: CTE Grant/Consulting and Course Instruction	\$104,457	Grant Funding	\$70,000	0
3.A.3: Staffing Afterschool Homework Assistance	0	Supp & Conc	\$10,600	\$10,600
3.A.4: Books and Supplies for Dual Enrollment Courses	\$4,400	Supp & Conc	\$4,400	\$4,400
3.A.4: .375 FTE Dual Enrollment Instruction	\$38,540	Supp & Conc	0	0

3.A.4: .25 FTE Dual Enrollment Instruction	0	Supp & Conc	\$23,436	\$24,390
3.A.4: .125 FTE Dual Enrollment Instruction	\$10,424	Supp & Conc	0	0
3.A.4: .25 FTE Dual Enrollment Instruction	0	Supp & Conc	\$28,633	\$29,037
3.A.4: .25 FTE Dual Enrollment Instruction	\$22,369	Supp & Conc	0	0
3.A.5: College Tours	\$4,016	Supp & Conc	\$5,000	\$5,000
3.A.6: Illuminate Assessment Package	\$6,758	Supp & Conc	\$6,909	\$7,909
3.A.7: Counseling/Family Advocate CUHS	\$49,000	Supp & Conc	\$22,000	\$22,000
3.A.7: Counseling Services – PEI Grant SLMS	\$22,500	Grant Funded	\$22,500	\$22,500
3.A.7: Counseling Contract/Family Advocate CGS	\$37,800	Supp & Conc	\$50,200	\$50,200
3.A.8: Set aside funds for ongoing technology purchases and 1:1 devices	\$52,680	Supp & Conc	\$52,680	\$52,680
3.A.9: Special Education Aides	\$155,955	Supp & Conc	0	0
3.A.10: Professional Learning for AP Instruction	\$3,050	Base	\$3,050	\$3,050
3.A.10: AP Testing Fees	\$5,000	Base	\$5,515	\$5,515
3.A.10: 1.7 FTE for AP Course Instruction	\$188,836	Base	0	0
3.A.10: 1.125 FTE for AP Course Instruction	0	Base	\$108,718	\$112,968
3.A.11: Agriculture materials, field trips and stipends	\$6,555	Supp & Conc	\$6,555	\$6,555
3.A.12: PIP Program for CGS	0	Supp & Conc	\$8,860	\$8,860
3.A.13: Expanded Summer School	0	Supp & Conc	\$22,000	\$22,000
3.A.14: Computer Support Technician	0	Supp & Conc	\$43,550	\$44,255
3.A.15 Transportation – Home to School	0	Supp & Conc	\$134,906	\$138,090
	\$897,316		\$731,604	\$676,292
TOTAL LCAP EXPENDITURES	\$1,579,586		\$1,371,466	\$1,310,717
TOTAL SUPPLEMENTAL AND CONCENTRATION GRANT EXPENDITURES	\$1,070,767		\$1,162,425	\$1,166,684



LCFF Calculator Universal Assumptions						
Coast Unified (75465) - 2018-19 Budget (						
Summary of Student Population						
	2017-18	2018-19	2019-20	2020-21	2021-22	5/31/2018
<b>Unduplicated Pupil Population</b>						
Agency Unduplicated Pupil Count	455.00	423.00	398.00	393.00	386.00	372.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	455.00	423.00	398.00	393.00	386.00	372.00
Rolling %, Supplemental Grant	70.8600%	72.9000%	74.0100%	72.9600%	71.9400%	71.9800%
Rolling %, Concentration Grant	70.8600%	72.9000%	74.0100%	72.9600%	71.9400%	71.9800%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>						
Grades TK-3	Prior Year 169.99	Prior Year 163.79	Prior Year 158.65	Prior Year 145.35	Prior Year 139.65	Prior Year 133.00
Grades 4-6	120.81	118.90	122.55	116.85	120.65	122.55
Grades 7-8	110.67	105.42	70.30	78.85	84.55	75.05
Grades 9-12	212.36	199.70	184.30	185.25	173.85	178.60
<b>Total Adjusted Base Grant ADA</b>	<b>613.83</b>	<b>587.81</b>	<b>535.80</b>	<b>526.30</b>	<b>518.70</b>	<b>509.20</b>
<b>Necessary Small School ADA</b>						
Grades TK-3	Current year -	Current year -	Current year -	Current year -	Current year -	Current year -
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>613.83</b>	<b>587.81</b>	<b>535.80</b>	<b>526.30</b>	<b>518.70</b>	<b>509.20</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	163.79	158.65	145.35	139.65	133.00	137.75
Grades 4-6	118.90	122.55	116.85	120.65	122.55	109.25
Grades 7-8	105.42	70.30	78.85	84.55	75.05	79.80
Grades 9-12	199.70	184.30	185.25	173.85	178.60	164.35
<b>Total Actual ADA</b>	<b>587.81</b>	<b>535.80</b>	<b>526.30</b>	<b>518.70</b>	<b>509.20</b>	<b>491.15</b>
Funded Difference (Funded ADA less Actual ADA)	26.02	52.01	9.50	7.60	9.50	18.05
<b>LCAP Percentage to Increase or Improve Services</b>						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen	\$ 1,096,751	\$ 1,150,319	\$ 1,112,016	\$ 1,088,187	\$ 1,071,678	\$ 1,089,992
Current year Percentage to Increase or Improve S	19.60%	19.57%	18.87%	18.33%	17.84%	17.92%

## 2018-19 Budget Summary

Total General Fund Budget Expenditure for the LCAP Year

\$12,549,254

Total Funds Budgeted for Planned Actuals/Services to Meet the Goals in the Current LCAP Year

\$1,371,466

General Fund Budget Expenditures Not Included in the LCAP

\$11,177,788

MYP Summary with 2017-18 Ending Balances  
2018-19

	2018-19	2019-20	2020-21
A. Beginning Fund Balance	1,555,766	1,524,338	1,376,814
B. Revenues	12,549,254	12,585,295	12,658,180
C. Expenditures	12,580,682	12,732,819	13,292,250
D. Net Increase/Decrease in Fund Balance	-31,428	-147,524	-634,070
E. Ending Fund Balance -- June 30	1,524,338	1,376,814	742,744
<i>Components of Ending Fund Balance</i>			
<i>Designated Reserve - State 4% Requirement</i>			
	503,227	509,313	531,690
+/- 4% Reserve	1,021,110	867,501	211,054
<i>Designated Reserve - 5%</i>			
	629,034	636,640	664,612
+/- 5% Reserve	895,304	740,174	78,132
Ending Balance Reserve %	12.11%	10.81%	5.59%