

**OCEAN VIEW SCHOOL DISTRICT**

17200 Pinehurst Lane  
Huntington Beach, CA 92647

**ADOPTED BUDGET  
2018-2019**

**Michael Conroy, Ed.D.**  
Deputy Superintendent

**Keith Farrow**  
Director, Fiscal Services

**Jose Velazquez**  
Accountant

**Board of Trustees**

John Briscoe  
Gina Clayton-Tarvin  
Patricia Singer  
Jack C. Souders  
Norm Westwell



**June 21, 2018**

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**CERTIFICATIONS**

ANNUAL BUDGET REPORT:  
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

☒

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: District Office

Date: June 08, 2018

Place: Board Room

Date: June 12, 2018

Time: 06:00 PM

Adoption Date: June 21, 2018

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Michael Conroy, Ed. D

Telephone: 714-847-2551

Title: Deputy Superintendent

E-mail: mconroy@ovsd.org

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 21, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- ( ☐ ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

- ( ☒ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
OVSD is a member of the West Orange County Self Funded Workers' Compensation Agency.  
Participation is funded by an annual premium.

- ( ☐ ) This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Felix Avila

Title: Asst. Superintendent, Human Resources

Telephone: (714) 847-2551 ext 1411

E-mail: favila@ovsd.org

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**BUDGET ASSUMPTIONS**

**OCEAN VIEW SCHOOL DISTRICT  
2018-19 ADOPTED BUDGET  
BUDGET ASSUMPTIONS**

**Beginning Balance**

The unaudited General Fund beginning balance for July 1, 2018, is projected to be \$8,064,359. The unrestricted beginning balance will be reduced by the value of the nonspendable components of warehouse inventory and revolving cash. Assigned components of the beginning balance will include carryovers from the health benefits pools, school sites and departments and the balance of the one-time discretionary funds.

***Revenue Assumptions***

**Local Control Funding Formula Income**

The Local Control Funding Formula (LCFF) income was calculated using a GAP Funding Rate of 100% and an inflation factor of a 3.00% COLA. The LCFF is projected to be \$7,815 per Average Daily Attendance (ADA). The P2 ADA is projected to be 7,822 including County Community Schools ADA. Since this is a decline in anticipated enrollment, the District will be allowed to use prior year ADA, or 8,011, for LCFF funding. The part of LCFF funding generated by the Education Protection Act (EPA), Proposition 30, is estimated to be \$1,602,228. The unduplicated pupil count of English learner students, low income pupils, and foster youth is projected at 4,050 or 49.03% of enrollment for which we receive supplemental LCFF funding. The Minimum Proportionality Percentage (MPP) is the percentage by which services for unduplicated students must be increased or improved over services provided all students in the Local Control Accountability Plan (LCAP) year. The MPP for Ocean View in 2018-19 is 9.81%.

**Federal Revenue**

***Unrestricted Federal Program***

- Medi-Cal Administrative Activities (MAA) will be budgeted when received.

***Restricted Federal Programs***

- The 2018-19 budget includes on-going federal program funding for No Child Left Behind grants such as Title I, Title II, and Title III. Other federal categorical programs include Special Education IDEA grants. All were budgeted at 2017-2018 base rates.
- Expected reimbursements from the Medi-Cal Billing program are projected to be \$400,000.

## **State Revenue**

Most State categorical program revenues have been rolled up into the LCFF funding model. The remaining stand-alone programs include Transportation and Targeted Instructional Improvement Grant (TIIG). The District receives Lottery revenues which are projected to be \$146 per ADA for unrestricted base funding and \$48 per ADA for Proposition 20 restricted revenue.

Special Education grants including funding for mental health are outside of the LCFF funding. Mental Health Grant funding is budgeted at \$180,885, and can change based on the needs of the West Orange County Consortium for Special Education (WOCCSE).

Built into the budget is the assumption that the District will opt to receive the Mandated Block Grant (MBG). The projected 2018-19 amount is \$31.16 per ADA.

Oak View Elementary School will continue to receive the After School Education and Safety Program Grant for the 2018-19 school year in the amount of \$122,850.

## **Local Income**

Interest income is projected at \$75,000 in the General Fund and is based upon information provided by the Orange County Treasurer.

Tuition fees from the Ocean View Preparatory Preschool, as well as fees from District-sponsored sports, and Home-to-School transportation are included in Local Income. Donations are budgeted throughout the year as they are received and, therefore, are not included in Local Income at Adopted Budget time.

State Special Education funds come as a pass-through from WOCCSE and are, therefore, included in the Local Income section. Local Special Education revenue will not receive a COLA for 2018-19.

## **Interfund Transfers In**

There are no interfund transfers in budgeted into the General Fund.

## *Expenditure Assumptions*

### **Certificated Salaries**

Step and known column increases have been included for all bargaining unit members. Retirements, resignations, and leaves have been included in the staffing assumptions. Adjustments to continue K-3 grade span adjustment at 27:1, as well as declining enrollment, have been taken into account. Teacher staffing will be reviewed and adjusted as necessary when actual school enrollments are known.

### **Classified Salaries**

Classified salaries have been adjusted for step increases and longevity. Known retirements and resignations have been included in the projections.

### **Early Retirement Incentive**

In 2017-18, the Board approved an early retirement incentive for all employees effective for the 2018-19 fiscal year. All such retirements and associated costs have been included in the multi-year budget projections.

### **Employee Benefits**

Health and welfare benefits have been budgeted at the district contribution for each employee with the tiered amounts of \$8,450 for employee only, \$9,200 for employee plus one, and \$11,000 for employee and family. The balances in the certificated and classified benefits pools will be restricted in the ending fund balance and distributed in accordance with contractual agreements with the bargaining units.

In accordance with state statute, the District's required obligation for STRS retirement contributions has increased by 1.85% to 16.28%. This is year five of multi-year increases to begin to mitigate the CalSTRS unfunded liability. The District's required obligation for PERS retirement contributions has also increased, by 2.531% to 18.062% for 2018-19. Both STRS and PERS are scheduled to increase until the 2020-21 fiscal year. Statutory benefits for OASDI (6.2%), Medicare (1.45%), and Unemployment (0.05%) have been budgeted at the current rates. Worker's compensation has been budgeted at the JPA rate (1.47%).

### **Books and Supplies**

School sites receive District allocations based on projected enrollment: \$40.50 for elementary students and \$53.00 for middle school students. The allocations are adjusted after the October CBEDS/CALPADS enrollment count is taken. Department budgets are based on prior year expenditures and adjusted according to need. Local donations are budgeted as funds are received. Supplemental funds to support increased services to LCFF targeted students were added per the LCAP.

## **Services and Operating Expenses**

This category contains a myriad of expenditures including utilities, communications and internet, outside repairs, and service agreements. Also included in this category are instructional consultants and professional services, audit services, election expenses, legal services, conference and mileage expenses, and property and liability insurance. Field trips are also expended from this category.

## **Capital Outlay**

These funds are budgeted to support standardization of equipment, technology, materials, furniture and other resources.

## **Other Outgo**

The Other Outgo category primarily consists of Special Education excess cost payments to WOCCSE and the Orange County Office of Education.

## **Support Costs**

Support Costs are the indirect charges to the Child Care and Cafeteria funds.

## **Interfund Transfers**

This is a transfer to the Deferred Maintenance Fund in the amount of \$250,000.

## **Ending Fund Balance, Reserves and Designations**

The projected ending fund balance for 2018-19 is \$8,135,886. The District is projecting a net increase to the fund balance of \$71,528. The components of the fund balance are detailed as follows:

Stores/Revolving	\$ 105,000
Legally Restricted	\$ 217,158
BTSA	\$ 61,600
Health Benefits Pools	\$ 140,000
Schools Sites Donations Carryover	\$ 293,609
PARS Plan	\$ 647,300
3% Required Reserve	\$2,599,698

## **Multi-Year Projections**

The District is required to project revenue, expenditures, and ending fund balances for the budget year and the subsequent two fiscal years (2019-20 and 2020-21). These

projections are based on information provided by the Orange County Department of Education, the California Department of Finance, and School Services of California. The projections are subject to change when the State budget is adopted in June.

The subsequent two fiscal years' assumptions are used in the multi-year projection as outlined below:

	2019-20	2020-21
<b>GAP Funding Rate</b>	<b>100.00%</b>	<b>100.00%</b>
<b>COLA</b>	<b>2.57%</b>	<b>2.67%</b>
<b>Enrollment</b>	<b>8,037</b>	<b>7,976</b>
<b>Step &amp; Column for employees</b>	<b>Included</b>	<b>Included</b>
<b>Salary Schedule Increase</b>	<b>Not Included</b>	<b>Not Included</b>
<b>Projected Ending Balance</b>	<b>\$6,973,401</b>	<b>\$6,311,213</b>
<b>Projected Deficit Spending</b>	<b>Yes</b>	<b>Yes</b>
<b>3% Required Reserve</b>	<b>Yes</b>	<b>Yes</b>

#### ***Other District Funds***

##### ***Child Development Fund 12***

The Child Development Fund has an estimated beginning fund balance of \$684,810. The fund is self-supporting and pays indirect costs to the District's General Fund.

The State Preschool Program in the Child Development Fund has one long-term portable building lease and makes payments of \$14,000 per year.

##### ***Cafeteria Fund 13***

The Cafeteria Fund has an estimated beginning balance of \$1,294,896. The fund is self-supporting and pays indirect costs to the District's General Fund.

##### ***Deferred Maintenance Fund 14***

The Deferred Maintenance Fund has an estimated beginning balance of \$727,729. The fund previously received its revenue from State apportionments and matching District funds. In 2007-08, temporary legislation was passed whereby the ending balance became unrestricted and could be swept into the General Fund. In 2009-10, the revenue stream itself became unrestricted and could be kept in the General Fund. With the inception of the LCFF in 2013-14, the Deferred Maintenance funds became part of the LCFF funding and, thus, unrestricted. However, the upkeep and needs of the District facilities did not

go away, and in 2014-15, as the result of input from the Local Control Accountability Plan (LCAP) process, it was decided to begin transferring funds from the General Fund into the Deferred Maintenance fund to mitigate the costs of repairs and general maintenance of the District schools and facilities.

### ***Special Reserve Fund for Other Than Capital Facilities 17***

The Special Reserve Fund for Other Than Capital Facilities has an estimated beginning balance of \$67,201. This fund is being used to account for the funds set aside for Other Post Employment Benefits (OPEB) per GASB 45 accounting standard. The District opted to waive its transfers for funding OPEB during the fiscal recession and recovery.

### ***Building Fund 21***

The Building Fund is a result of the passage of the District's \$169 million General Obligation Bond which was approved by the voters in November 2016. The bonds will be sold as needed over the course of several years. The first round of bonds were sold in 2016-17 and has an estimated beginning balance of \$41,205,817.

### ***Capital Facilities Fund 25***

The Capital Facilities Fund has an estimated beginning balance of \$4,480,651. The fund receives its revenue from developer fees, mitigation agreements, and redevelopment agency agreements. Funds may be used on eligible capital facility projects.

### ***County School Facilities Fund 35***

The County School Facilities Fund is estimated to have a beginning balance of \$6,087,278. The County School Facilities Fund is used to account for revenue and expenditures for eligible State School Building Projects.

### ***Special Reserve Fund for Capital Outlay Projects 40***

This Special Reserve Fund is estimated to have a beginning balance of \$1,236,283. The District receives income from both long- and short-term leases from tenants at closed school sites. For 2018-19, long-term lease income is estimated to be \$995,761 and is deposited into the Special Reserve Fund (Fund 40). The District also receives short-term lease revenue which is estimated to be \$1,362,816 for 2018-19 and is also deposited into Fund 40.

Lease funds have been allocated to pay for the District's 2010 Refunded Certificates of Participation (COP) payment and the 2014 and 2015 Schools Facilities Projects COP payments at approximately \$2,125,775 per year. All lease revenues coming into Fund 40 are used for these COP payments.

## 2018-19 Adopted Budget

### Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for the budget.

District: Ocean View School District

Combined Assigned and Unassigned Fund Balances		2018-19
Fund	Fund Description	
01	General Fund/County School Service Fund	\$8,135,886.00 Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$67,601.00 Fund 17 Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	\$8,203,487.00
	District Standard Reserve Level	3.0% Form 01CS Line 10B-4
	Less: Reserve for Economic Uncertainties	\$2,599,698.00 Form 01CS Line 10B-7
	<b>Fund Balance that Requires a Statement of Reasons</b>	<b>\$5,603,789.00</b>

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level	
Form	Fund
01	General Fund/County School Service Fund
	\$ 50,000.00 Revolving Cash
	\$ 55,000.00 Stores
	\$ 217,158.00 Legally Restricted Balance
	\$ 61,600.00 BTSA
	\$ 140,000.00 Health Benefits Pool
	\$ 293,609.00 School Site Donations Carryover
	\$ 647,300.00 PARS Plan
17	Special Reserve Fund for Other Than Capital Outlay Projects
	\$ 4,071,521.00 Unappropriated Balance/Emergency Reserve
	\$ 67,601.00 Other Post Employment Benefits
(Insert Lines above as needed)	
<b>Total of Substantiated Needs \$ 5,603,789.00</b>	

Remaining Unsubstantiated Balance \$ - Balance should be zero

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**MULTI-YEAR PROJECTIONS**

**OCEAN VIEW SCHOOL DISTRICT  
MULTI YEAR PROJECTION**

**2018/19 Adopted Budget  
Combined**

45.17% GAP  
Funding Rate  
1.56% COLA

100% GAP  
Funding Rate  
3.00% COLA

100% GAP  
Funding Rate  
2.57% COLA

100% GAP  
Funding Rate  
2.67% COLA

Description	2017-18 Estimated Actuals	2018-19 Adopted Budget	Percent Of Change	2019-20 Est. Budget	Percent Of Change	2020-21 Est. Budget	Percent Of Change
Beginning Balance July 1	\$ 13,043,306	\$ 8,064,359	0.0%	\$ 8,135,886	0.9%	\$ 6,973,401	-14.3%
Restatements	\$ (315,971)	\$ -	0.0%	\$ -		\$ -	
Total Beg. Balance	\$ 12,727,335	\$ 8,064,359	0.0%	\$ 8,135,886	0.9%	\$ 6,973,401	-14.3%
<b>Revenue</b>							
LCFF	\$ 68,263,236	\$ 70,663,852	0.0%	\$ 70,953,541	0.4%	\$ 72,724,418	2.5%
Federal Revenue	\$ 4,542,801	\$ 4,309,363	0.0%	\$ 4,309,363	0.0%	\$ 4,309,363	0.0%
State Revenue	\$ 7,134,040	\$ 6,068,021	0.0%	\$ 6,068,021	0.0%	\$ 6,068,021	0.0%
Local Revenue	\$ 6,240,413	\$ 5,686,883	0.0%	\$ 5,686,883	0.0%	\$ 5,686,883	0.0%
<b>Total, Revenues:</b>	<b>\$ 86,180,489</b>	<b>\$ 86,728,119</b>	<b>0.6%</b>	<b>\$ 87,017,808</b>	<b>0.3%</b>	<b>\$ 88,788,685</b>	<b>2.0%</b>
<b>Expenditures</b>							
Certificated Salaries	\$ 41,132,907	\$ 39,168,478	0.0%	\$ 39,600,305	1.1%	\$ 40,038,610	1.1%
Classified Salaries	\$ 15,697,263	\$ 15,733,024	0.0%	\$ 15,751,022	0.1%	\$ 15,769,154	0.1%
Benefits	\$ 20,042,074	\$ 20,565,638	0.0%	\$ 21,729,507	5.7%	\$ 22,543,648	3.7%
Supplies	\$ 5,486,547	\$ 3,492,342	0.0%	\$ 3,402,351	-2.6%	\$ 3,402,351	0.0%
Services	\$ 8,039,382	\$ 7,274,434	0.0%	\$ 7,274,434	0.0%	\$ 7,524,434	3.4%
Capital Outlay	\$ 131,544	\$ 74,373	0.0%	\$ 74,373	0.0%	\$ 74,373	0.0%
Other Outgo	\$ 438,806	\$ 438,806	0.0%	\$ 438,806	0.0%	\$ 438,806	0.0%
Support Costs	\$ (375,058)	\$ (340,504)	0.0%	\$ (340,504)	0.0%	\$ (340,504)	0.0%
Other Adjustments							
<b>Total, Expenditures:</b>	<b>\$ 90,593,465</b>	<b>\$ 86,406,591</b>	<b>-4.6%</b>	<b>\$ 87,930,294</b>	<b>1.8%</b>	<b>\$ 89,450,873</b>	<b>1.7%</b>
<b>Other Financing Sources/Uses:</b>							
Interfund Transfers In/(out)	\$ (250,000)	\$ (250,000)	0.0%	\$ (250,000)	0.0%	\$ -	-100.0%
Other Sources/Uses	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Contribution	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Total Expenditures &amp; Other Sources/Uses</b>	<b>\$ 90,843,465</b>	<b>\$ 86,656,591</b>	<b>-4.6%</b>	<b>\$ 88,180,294</b>	<b>1.8%</b>	<b>\$ 89,450,873</b>	<b>1.4%</b>
<b>Net Inc. (Dec.) in Fund Balance</b>	<b>\$ (4,662,976)</b>	<b>\$ 71,528</b>	<b>-101.5%</b>	<b>\$ (1,162,486)</b>	<b>-1725.2%</b>	<b>\$ (662,188)</b>	<b>-43.0%</b>
<b>Ending balance</b>	<b>\$ 8,064,359</b>	<b>\$ 8,135,886</b>	<b>0.9%</b>	<b>\$ 6,973,401</b>	<b>-14.3%</b>	<b>\$ 6,311,213</b>	<b>-9.5%</b>
<b>Components of Ending Balance:</b>							
Revolving Cash	\$ 50,000	\$ 50,000		\$ 50,000		\$ 50,000	
Stores	\$ 55,000	\$ 55,000		\$ 55,000		\$ 55,000	
Legally Restricted Balance	\$ 339,794	\$ 217,158		\$ 184,512		\$ 151,866	
BTSA	\$ 61,600	\$ 61,600		\$ 61,600		\$ 61,600	
Health Benefits Pool	\$ 140,000	\$ 140,000		\$ 140,000		\$ 140,000	
School Site Donations Carryover	\$ 293,609	\$ 293,609					
PARS Plan	\$ -	\$ 647,300		\$ 647,300		\$ 647,300	
3% Economic Uncertainties Reserve	\$ 2,725,304	\$ 2,599,698		\$ 2,645,409		\$ 2,683,526	
<b>Unappropriated</b>	<b>\$ 4,399,051</b>	<b>\$ 4,071,522</b>		<b>\$ 3,189,580</b>		<b>\$ 2,521,921</b>	

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	70,663,852.00	0.41%	70,953,541.00	2.50%	72,724,418.00
2. Federal Revenues	8100-8299	4,309,363.00	0.00%	4,309,363.00	0.00%	4,309,363.00
3. Other State Revenues	8300-8599	6,068,021.00	0.00%	6,068,021.00	0.00%	6,068,021.00
4. Other Local Revenues	8600-8799	5,686,883.00	0.00%	5,686,883.00	0.00%	5,686,883.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		86,728,119.00	0.33%	87,017,808.00	2.04%	88,788,685.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				39,168,478.00		39,600,305.17
b. Step & Column Adjustment				587,527.17		594,004.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(155,700.00)		(155,700.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,168,478.00	1.10%	39,600,305.17	1.11%	40,038,609.75
2. Classified Salaries						
a. Base Salaries				15,733,024.00		15,751,021.68
b. Step & Column Adjustment				117,997.68		118,132.66
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(100,000.00)		(100,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,733,024.00	0.11%	15,751,021.68	0.12%	15,769,154.34
3. Employee Benefits	3000-3999	20,565,638.00	5.66%	21,729,506.62	3.75%	22,543,648.30
4. Books and Supplies	4000-4999	3,492,342.00	-2.58%	3,402,351.00	0.00%	3,402,351.00
5. Services and Other Operating Expenditures	5000-5999	7,274,434.37	0.00%	7,274,434.37	3.44%	7,524,434.37
6. Capital Outlay	6000-6999	74,373.00	0.00%	74,373.00	0.00%	74,373.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	438,806.00	0.00%	438,806.00	0.00%	438,806.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(340,504.00)	0.00%	(340,504.00)	0.00%	(340,504.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	250,000.00	0.00%	250,000.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		86,656,591.37	1.76%	88,180,293.84	1.44%	89,450,872.76
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		71,527.63		(1,162,485.84)		(662,187.76)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,064,358.83		8,135,886.46		6,973,400.62
2. Ending Fund Balance (Sum lines C and D1)		8,135,886.46		6,973,400.62		6,311,212.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	105,000.00		105,000.00		105,000.00
b. Restricted	9740	217,157.88		184,512.00		151,866.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,142,509.00		848,899.77		848,899.77
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,599,698.00		2,645,408.82		2,683,526.18
2. Unassigned/Unappropriated	9790	4,071,521.58		3,189,580.03		2,521,920.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,135,886.46		6,973,400.62		6,311,212.86

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,599,698.00		2,645,408.82		2,683,526.18
c. Unassigned/Unappropriated	9790	4,071,522.02		3,189,580.59		2,521,921.47
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.44)		(0.56)		(0.56)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,671,219.58		5,834,988.85		5,205,447.09
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.70%		6.62%		5.82%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7,798.93		7,779.53		7,720.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		86,656,591.37		88,180,293.84		89,450,872.76
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		86,656,591.37		88,180,293.84		89,450,872.76
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,599,697.74		2,645,408.82		2,683,526.18
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,599,697.74		2,645,408.82		2,683,526.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E: current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	70,663,852.00	0.41%	70,953,541.00	2.50%	72,724,418.00
2. Federal Revenues	8100-8299	103,148.00	0.00%	103,148.00	0.00%	103,148.00
3. Other State Revenues	8300-8599	1,509,479.00	0.00%	1,509,479.00	0.00%	1,509,479.00
4. Other Local Revenues	8600-8799	876,385.00	0.00%	876,385.00	0.00%	876,385.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(13,647,109.37)	0.00%	(13,647,109.37)	0.00%	(13,647,109.37)
6. Total (Sum lines A1 thru A5c)		59,505,754.63	0.49%	59,795,443.63	2.96%	61,566,320.63
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				30,855,162.00		31,286,989.17
b. Step & Column Adjustment				587,527.17		594,004.58
c. Cost-of-Living Adjustment						
d. Other Adjustments				(155,700.00)		(155,700.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,855,162.00	1.40%	31,286,989.17	1.40%	31,725,293.75
2. Classified Salaries						
a. Base Salaries				9,623,201.00		9,641,198.68
b. Step & Column Adjustment				117,997.68		118,132.66
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,000.00)		(100,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,623,201.00	0.19%	9,641,198.68	0.19%	9,659,331.34
3. Employee Benefits	3000-3999	12,501,026.00	9.31%	13,664,894.62	5.96%	14,479,036.30
4. Books and Supplies	4000-4999	1,678,001.00	0.00%	1,678,001.00	0.00%	1,678,001.00
5. Services and Other Operating Expenditures	5000-5999	5,018,971.00	0.00%	5,018,971.00	0.00%	5,018,971.00
6. Capital Outlay	6000-6999	48,022.00	0.00%	48,022.00	0.00%	48,022.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	232,682.00	0.00%	232,682.00	0.00%	232,682.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(645,475.00)	0.00%	(645,475.00)	0.00%	(645,475.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		59,311,590.00	2.72%	60,925,283.47	2.09%	62,195,862.39
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		194,164.63		(1,129,839.84)		(629,541.76)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,724,564.39		7,918,729.02		6,788,889.18
2. Ending Fund Balance (Sum lines C and D1)		7,918,729.02		6,788,889.18		6,159,347.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	105,000.00		105,000.00		105,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,142,509.00		848,899.77		848,899.77
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,599,698.00		2,645,408.82		2,683,526.18
2. Unassigned/Unappropriated	9790	4,071,522.02		3,189,580.59		2,521,921.47
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,918,729.02		6,788,889.18		6,159,347.42

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,599,698.00		2,645,408.82		2,683,526.18
c. Unassigned/Unappropriated	9790	4,071,522.02		3,189,580.59		2,521,921.47
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,671,220.02		5,834,989.41		5,205,447.65
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d Net adjustments in certificated and classified staff for declining enrollment and modernization projects that combining school sites for 2019-20 and 2020-21 years.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	4,206,215.00	0.00%	4,206,215.00	0.00%	4,206,215.00
3. Other State Revenues	8300-8599	4,558,542.00	0.00%	4,558,542.00	0.00%	4,558,542.00
4. Other Local Revenues	8600-8799	4,810,498.00	0.00%	4,810,498.00	0.00%	4,810,498.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	13,647,109.37	0.00%	13,647,109.37	0.00%	13,647,109.37
6. Total (Sum lines A1 thru A5c)		27,222,364.37	0.00%	27,222,364.37	0.00%	27,222,364.37
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,313,316.00		8,313,316.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,313,316.00	0.00%	8,313,316.00	0.00%	8,313,316.00
2. Classified Salaries						
a. Base Salaries				6,109,823.00		6,109,823.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,109,823.00	0.00%	6,109,823.00	0.00%	6,109,823.00
3. Employee Benefits	3000-3999	8,064,612.00	0.00%	8,064,612.00	0.00%	8,064,612.00
4. Books and Supplies	4000-4999	1,814,341.00	-4.96%	1,724,350.00	0.00%	1,724,350.00
5. Services and Other Operating Expenditures	5000-5999	2,255,463.37	0.00%	2,255,463.37	11.08%	2,505,463.37
6. Capital Outlay	6000-6999	26,351.00	0.00%	26,351.00	0.00%	26,351.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	206,124.00	0.00%	206,124.00	0.00%	206,124.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	304,971.00	0.00%	304,971.00	0.00%	304,971.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	250,000.00	0.00%	250,000.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,345,001.37	-0.33%	27,255,010.37	0.00%	27,255,010.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(122,637.00)		(32,646.00)		(32,646.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		339,794.44		217,157.44		184,511.44
2. Ending Fund Balance (Sum lines C and D1)		217,157.44		184,511.44		151,865.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	217,157.88		184,512.00		151,866.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.44)		(0.56)		(0.56)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		217,157.44		184,511.44		151,865.44

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**GENERAL FUND**

Description	Resource Codes	Object Codes	2017-18 Estimated 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	68,263,236.00	0.00	68,263,236.00	70,663,852.00	0.00	70,663,852.00	3.5%
2) Federal Revenue		8100-8299	103,148.00	4,439,652.76	4,542,800.76	103,148.00	4,206,215.00	4,309,363.00	-5.1%
3) Other State Revenue		8300-8599	2,718,092.00	4,415,948.00	7,134,040.00	1,509,479.00	4,558,542.00	6,068,021.00	-14.9%
4) Other Local Revenue		8600-8799	1,435,634.60	4,804,778.00	6,240,412.60	876,385.00	4,810,498.00	5,686,883.00	-8.9%
5) TOTAL REVENUES			72,520,110.60	13,660,378.76	86,180,489.36	73,152,864.00	13,575,255.00	86,728,119.00	0.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	32,221,561.14	8,911,345.97	41,132,907.11	30,855,162.00	8,313,316.00	39,168,478.00	-4.8%
2) Classified Salaries		2000-2999	9,515,043.83	6,182,218.79	15,697,262.62	9,623,201.00	6,109,823.00	15,733,024.00	0.2%
3) Employee Benefits		3000-3999	12,230,534.91	7,811,539.12	20,042,074.03	12,501,026.00	8,064,612.00	20,565,638.00	2.6%
4) Books and Supplies		4000-4999	3,329,883.00	2,156,664.41	5,486,547.41	1,678,001.00	1,814,341.00	3,492,342.00	-36.3%
5) Services and Other Operating Expenditures		5000-5999	5,643,574.34	2,395,807.90	8,039,382.24	5,018,971.00	2,255,463.37	7,274,434.37	-9.5%
6) Capital Outlay		6000-6999	108,028.00	23,516.00	131,544.00	48,022.00	26,351.00	74,373.00	-43.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	232,682.00	206,124.00	438,806.00	232,682.00	206,124.00	438,806.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(822,795.00)	447,737.00	(375,058.00)	(645,475.00)	304,971.00	(340,504.00)	-9.2%
9) TOTAL EXPENDITURES			62,458,512.22	28,134,953.19	90,593,465.41	59,311,590.00	27,095,001.37	86,406,591.37	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			10,061,598.38	(14,474,574.43)	(4,412,976.05)	13,841,274.00	(13,519,746.37)	321,527.63	-107.3%
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	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.0%
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	(13,695,554.00)	13,695,554.00	0.00	(13,647,109.37)	13,647,109.37	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(13,695,554.00)	13,445,554.00	(250,000.00)	(13,647,109.37)	13,397,109.37	(250,000.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,633,955.62)	(1,029,020.43)	(4,662,976.05)	194,164.63	(122,637.00)	71,527.63	-101.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,358,520.01	1,684,785.60	13,043,305.61	7,724,564.39	339,794.44	8,064,358.83	-38.2%
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)			11,358,520.01	1,684,785.60	13,043,305.61	7,724,564.39	339,794.44	8,064,358.83	-38.2%
d) Other Restatements		9795	0.00	(315,970.73)	(315,970.73)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,358,520.01	1,368,814.87	12,727,334.88	7,724,564.39	339,794.44	8,064,358.83	-36.6%
2) Ending Balance, June 30 (E + F1e)			7,724,564.39	339,794.44	8,064,358.83	7,918,729.02	217,157.44	8,135,886.46	0.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	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	339,794.44	339,794.44	0.00	217,157.88	217,157.88	-36.1%
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			495,209.00	0.00	495,209.00	1,142,509.00	0.00	1,142,509.00	130.7%
BTSA	0000	9780				61,600.00		61,600.00	
Health Benefits Pool	0000	9780				140,000.00		140,000.00	
School Site Donations	0000	9780				293,609.00		293,609.00	
PARS	0000	9780				647,300.00		647,300.00	
BTSA	0000	9780	61,600.00		61,600.00				
Health Benefits Pool	0000	9780	140,000.00		140,000.00				
School Sites/Donations	0000	9780	293,609.00		293,609.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,725,304.00	0.00	2,725,304.00	2,599,698.00	0.00	2,599,698.00	-4.6%
Unassigned/Unappropriated Amount		9790	4,399,051.39	0.00	4,399,051.39	4,071,522.02	(0.44)	4,071,521.58	-7.4%

Description	Resource Codes	Object Codes	2017-18 Estimated 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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
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	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

% Diff  
Column  
C & F

Resource Codes Object Codes		2017-18 Estimated Actuals			2018-19 Budget		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Description (G9 + H2) - (I6 + J2)		0.00	0.00	0.00			% Diff Column C & F

Description	Resource Codes	Object Codes	2017-18 Estimated 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	22,970,136.00	0.00	22,970,136.00	27,309,138.00	0.00	27,309,138.00	18.9%
Education Protection Account State Aid - Current Year		8012	1,645,370.00	0.00	1,645,370.00	1,602,228.00	0.00	1,602,228.00	-2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	204,420.00	0.00	204,420.00	195,546.00	0.00	195,546.00	-4.3%
Timber Yield Tax		8022	3.00	0.00	3.00	3.00	0.00	3.00	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	34,887,225.00	0.00	34,887,225.00	33,372,373.00	0.00	33,372,373.00	-4.3%
Unsecured Roll Taxes		8042	1,038,034.00	0.00	1,038,034.00	992,961.00	0.00	992,961.00	-4.3%
Prior Years' Taxes		8043	408,247.00	0.00	408,247.00	390,520.00	0.00	390,520.00	-4.3%
Supplemental Taxes		8044	1,181,264.00	0.00	1,181,264.00	1,129,972.00	0.00	1,129,972.00	-4.3%
Education Revenue Augmentation Fund (ERAF)		8045	3,646,420.00	0.00	3,646,420.00	3,488,087.00	0.00	3,488,087.00	-4.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,282,117.00	0.00	2,282,117.00	2,183,024.00	0.00	2,183,024.00	-4.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			68,263,236.00	0.00	68,263,236.00	70,663,852.00	0.00	70,663,852.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated 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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			68,263,236.00	0.00	68,263,236.00	70,663,852.00	0.00	70,663,852.00	3.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,352,743.00	1,352,743.00	0.00	1,300,427.00	1,300,427.00	-3.9%
Special Education Discretionary Grants		8182	0.00	380,055.76	380,055.76	0.00	392,959.00	392,959.00	3.4%
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		1,720,348.00	1,720,348.00		1,500,000.00	1,500,000.00	-12.8%
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		293,588.00	293,588.00		293,588.00	293,588.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		18,652.00	18,652.00		17,145.00	17,145.00	-8.1%

Description	Resource Codes	Object Codes	2017-18 Estimated 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		302,096.00	302,096.00		302,096.00	302,096.00	0.0%
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								
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	103,148.00	372,170.00	475,318.00	103,148.00	400,000.00	503,148.00	5.9%
TOTAL FEDERAL REVENUE			103,148.00	4,439,652.76	4,542,800.76	103,148.00	4,206,215.00	4,309,363.00	-5.1%
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	1,457,523.00	0.00	1,457,523.00	248,910.00	0.00	248,910.00	-82.9%
Lottery - Unrestricted and Instructional Materials		8560	1,223,042.00	402,096.00	1,625,138.00	1,223,042.00	415,308.00	1,638,350.00	0.8%
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		122,850.00	122,850.00		122,850.00	122,850.00	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		0.00	0.00		0.00	0.00	0.0%

Description			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
California Clean Energy Jobs Act	6230	8590				0.00	0.00		0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590				0.00	0.00		0.00	0.0%
American Indian Early Childhood Education	7210	8590				0.00	0.00		0.00	0.0%
Specialized Secondary	7370	8590				0.00	0.00		0.00	0.0%
Quality Education Investment Act	7400	8590				0.00	0.00		0.00	0.0%
Common Core State Standards Implementation	7405	8590				0.00	0.00		0.00	0.0%
All Other State Revenue	All Other	8590	37,527.00	3,891,002.00	3,928,529.00	37,527.00	4,020,384.00		4,057,911.00	3.3%
TOTAL, OTHER STATE REVENUE			2,718,092.00	4,415,948.00	7,134,040.00	1,509,479.00	4,558,542.00		6,068,021.00	-14.9%

Description	Resource Codes	Object Codes	2017-18 Estimated 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	100.00	0.00	100.00	100.00	0.00	100.00	0.0%
Leases and Rentals		8650	27,000.00	0.00	27,000.00	27,000.00	0.00	27,000.00	0.0%
Interest		8660	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
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	61,500.00	0.00	61,500.00	61,500.00	0.00	61,500.00	0.0%
Interagency Services		8677	0.00	31,034.00	31,034.00	0.00	31,034.00	31,034.00	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	415,000.00	0.00	415,000.00	415,000.00	0.00	415,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated 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)	
(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	857,034.60	187,550.00	1,044,584.60	297,785.00	187,550.00	485,335.00	-53.5%
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		4,586,194.00	4,586,194.00		4,591,914.00	4,591,914.00	0.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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			1,435,634.60	4,804,778.00	6,240,412.60	876,385.00	4,810,498.00	5,686,883.00	-8.9%
TOTAL, REVENUES			72,520,110.60	13,660,378.76	86,180,489.36	73,152,864.00	13,575,255.00	86,728,119.00	0.6%

Description			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100	27,766,054.14	7,279,040.97		35,045,095.11	26,549,570.00	6,711,908.00	33,261,478.00	-5.1%
	1200	772,485.00	742,638.00		1,515,123.00	746,078.00	746,779.00	1,492,857.00	-1.5%
	1300	3,567,637.00	490,468.00		4,058,105.00	3,436,991.00	467,309.00	3,904,300.00	-3.8%
	1900	115,385.00	399,199.00		514,584.00	122,523.00	387,320.00	509,843.00	-0.9%
		32,221,561.14	8,911,345.97		41,132,907.11	30,855,162.00	8,313,316.00	39,168,478.00	-4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100	1,209,114.83	4,274,949.77		5,484,064.60	1,165,373.00	4,409,404.00	5,574,777.00	1.7%
	2200	3,908,935.00	1,191,462.02		5,100,397.02	3,882,851.00	1,041,624.00	4,924,475.00	-3.4%
	2300	630,600.00	377,431.00		1,008,031.00	648,490.00	313,469.00	961,959.00	-4.6%
	2400	3,499,358.00	319,590.00		3,818,948.00	3,662,067.00	326,273.00	3,988,340.00	4.4%
	2900	267,036.00	18,786.00		285,822.00	264,420.00	19,053.00	283,473.00	-0.8%
		9,515,043.83	6,182,218.79		15,697,262.62	9,623,201.00	6,109,823.00	15,733,024.00	0.2%
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102	4,673,147.46	4,936,073.00		9,609,220.46	4,940,844.00	5,126,806.00	10,067,650.00	4.8%
	3201-3202	1,376,769.74	917,031.02		2,293,800.76	1,554,162.00	1,017,726.00	2,571,888.00	12.1%
	3301-3302	1,192,276.80	597,921.06		1,790,197.86	1,150,729.00	568,010.00	1,718,739.00	-4.0%
	3401-3402	4,099,919.00	1,146,786.00		5,246,705.00	3,839,734.00	1,133,482.00	4,973,216.00	-5.2%
	3501-3502	21,016.83	7,532.04		28,548.87	19,961.00	7,066.00	27,027.00	-5.3%
	3601-3602	573,612.08	206,196.00		779,808.08	581,952.00	204,782.00	786,734.00	0.9%
	3701-3702	293,793.00	0.00		293,793.00	413,644.00	6,740.00	420,384.00	43.1%
	3751-3752	0.00	0.00		0.00	0.00	0.00	0.00	0.0%
	3901-3902	0.00	0.00		0.00	0.00	0.00	0.00	0.0%
		12,230,534.91	7,811,539.12		20,042,074.03	12,501,026.00	8,064,612.00	20,565,638.00	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100	625,000.00	915,600.00		1,540,600.00	0.00	500,000.00	500,000.00	-67.5%
	4200	9,917.00	475.99		10,392.99	9,567.00	0.00	9,567.00	-7.9%
	4300	2,349,767.95	1,157,290.14		3,507,058.09	1,390,886.00	1,244,329.00	2,635,215.00	-24.9%

Description	Resource Codes	Object Codes	2017-18 Estimated 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)	
Noncapitalized Equipment		4400	345,198.05	83,298.28	428,496.33	277,548.00	70,012.00	347,560.00	-18.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,329,883.00	2,156,664.41	5,486,547.41	1,678,001.00	1,814,341.00	3,492,342.00	-36.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	96,600.00	96,600.00	0.00	86,250.00	86,250.00	-10.7%
Travel and Conferences		5200	93,312.00	54,060.00	147,372.00	112,552.00	58,706.00	171,258.00	16.2%
Dues and Memberships		5300	29,628.00	3,056.00	32,684.00	29,578.00	4,056.00	33,634.00	2.9%
Insurance		5400 - 5450	536,840.00	0.00	536,840.00	536,840.00	0.00	536,840.00	0.0%
Operations and Housekeeping Services		5500	1,541,500.00	0.00	1,541,500.00	1,541,500.00	0.00	1,541,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	388,175.00	48,880.00	437,055.00	293,853.00	62,556.95	356,409.95	-18.5%
Transfers of Direct Costs		5710	(56,630.16)	56,630.16	0.00	(44,023.00)	44,023.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,955.00)	0.00	(18,955.00)	(22,450.00)	0.00	(22,450.00)	18.4%
Professional/Consulting Services and Operating Expenditures		5800	2,516,161.50	2,117,155.74	4,633,317.24	1,981,704.00	1,980,478.42	3,962,182.42	-14.5%
Communications		5900	613,543.00	19,426.00	632,969.00	589,417.00	19,393.00	608,810.00	-3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,643,574.34	2,395,807.90	8,039,382.24	5,018,971.00	2,255,463.37	7,274,434.37	-9.5%

Description			Resource Codes	Object Codes	2017-18 Estimated 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	0.00	0.0%
Land Improvements			6170	0.00	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	0.00	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	0.00	0.0%
Equipment			6400	108,028.00	23,516.00	131,544.00	48,022.00	26,351.00	74,373.00	-43.5%	
Equipment Replacement			6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY				108,028.00	23,516.00	131,544.00	48,022.00	26,351.00	74,373.00	-43.5%	
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	0.00	0.0%
State Special Schools			7130	0.00	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	206,124.00	206,124.00	0.00	206,124.00	206,124.00	0.0%	
Payments to County Offices			7142	209,961.00	0.00	209,961.00	209,961.00	0.00	209,961.00	0.0%	
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%	

Description	Resource Codes	Object Codes	2017-18 Estimated 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)	
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	1,774.00	0.00	1,774.00	1,774.00	0.00	1,774.00	0.0%
Other Debt Service - Principal		7439	20,947.00	0.00	20,947.00	20,947.00	0.00	20,947.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			232,682.00	206,124.00	438,806.00	232,682.00	206,124.00	438,806.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(447,737.00)	447,737.00	0.00	(304,971.00)	304,971.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(375,058.00)	0.00	(375,058.00)	(340,504.00)	0.00	(340,504.00)	-9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(822,795.00)	447,737.00	(375,058.00)	(645,475.00)	304,971.00	(340,504.00)	-9.2%
TOTAL, EXPENDITURES			62,458,512.22	28,134,953.19	90,593,465.41	59,311,590.00	27,095,001.37	86,406,591.37	-4.6%

Description	Resource Codes	Object Codes	2017-18 Estimated 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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%

Description	Resource Codes	Object Codes	2017-18 Estimated 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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(13,695,554.00)	13,695,554.00	0.00	(13,647,109.37)	13,647,109.37	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			(13,695,554.00)	13,695,554.00	0.00	(13,647,109.37)	13,647,109.37	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(13,695,554.00)	13,445,554.00	(250,000.00)	(13,647,109.37)	13,397,109.37	(250,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated 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	68,263,236.00	0.00	68,263,236.00	70,663,852.00	0.00	70,663,852.00	3.5%
2) Federal Revenue		8100-8299	103,148.00	4,439,652.76	4,542,800.76	103,148.00	4,206,215.00	4,309,363.00	-5.1%
3) Other State Revenue		8300-8599	2,718,092.00	4,415,948.00	7,134,040.00	1,509,479.00	4,558,542.00	6,068,021.00	-14.9%
4) Other Local Revenue		8600-8799	1,435,634.60	4,804,778.00	6,240,412.60	876,385.00	4,810,498.00	5,686,883.00	-8.9%
5) TOTAL REVENUES			72,520,110.60	13,660,378.76	86,180,489.36	73,152,864.00	13,575,255.00	86,728,119.00	0.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		40,773,118.93	21,121,366.15	61,894,485.08	37,476,495.00	20,358,256.00	57,834,751.00	-6.6%
2) Instruction - Related Services	2000-2999		7,474,569.48	2,288,553.04	9,763,122.52	7,472,787.00	2,295,254.00	9,768,041.00	0.1%
3) Pupil Services	3000-3999		3,595,158.00	1,516,100.00	5,111,258.00	3,792,690.00	1,558,741.00	5,351,431.00	4.7%
4) Ancillary Services	4000-4999		45,778.00	2,171.00	47,949.00	45,778.00	2,272.00	48,050.00	0.2%
5) Community Services	5000-5999		2.00	0.00	2.00	2.00	0.00	2.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,134,545.81	507,453.00	5,641,998.81	5,251,346.00	367,476.00	5,618,822.00	-0.4%
8) Plant Services	8000-8999		5,202,658.00	2,493,186.00	7,695,844.00	5,039,810.00	2,306,878.37	7,346,688.37	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	232,682.00	206,124.00	438,806.00	232,682.00	206,124.00	438,806.00	0.0%
10) TOTAL EXPENDITURES			62,458,512.22	28,134,953.19	90,593,465.41	59,311,590.00	27,095,001.37	86,406,591.37	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			10,061,598.38	(14,474,574.43)	(4,412,976.05)	13,841,274.00	(13,519,746.37)	321,527.63	-107.3%
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	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.0%
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	(13,695,554.00)	13,695,554.00	0.00	(13,647,109.37)	13,647,109.37	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(13,695,554.00)	13,445,554.00	(250,000.00)	(13,647,109.37)	13,397,109.37	(250,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,633,955.62)	(1,029,020.43)	(4,662,976.05)	194,164.63	(122,637.00)	71,527.63	-101.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,358,520.01	1,684,785.60	13,043,305.61	7,724,564.39	339,794.44	8,064,358.83	-38.2%
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)			11,358,520.01	1,684,785.60	13,043,305.61	7,724,564.39	339,794.44	8,064,358.83	-38.2%
d) Other Restatements		9795	0.00	(315,970.73)	(315,970.73)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,358,520.01	1,368,814.87	12,727,334.88	7,724,564.39	339,794.44	8,064,358.83	-36.6%
2) Ending Balance, June 30 (E + F1e)			7,724,564.39	339,794.44	8,064,358.83	7,918,729.02	217,157.44	8,135,886.46	0.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	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	339,794.44	339,794.44	0.00	217,157.88	217,157.88	-36.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	495,209.00	0.00	495,209.00	1,142,509.00	0.00	1,142,509.00	130.7%
BTSA	0000	9780				61,600.00		61,600.00	
Health Benefits Pool	0000	9780				140,000.00		140,000.00	
School Site Donations	0000	9780				293,609.00		293,609.00	
PARS	0000	9780				647,300.00		647,300.00	
BTSA	0000	9780	61,600.00		61,600.00				
Health Benefits Pool	0000	9780	140,000.00		140,000.00				
School Sites/Donations	0000	9780	293,609.00		293,609.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,725,304.00	0.00	2,725,304.00	2,599,698.00	0.00	2,599,698.00	-4.6%
Unassigned/Unappropriated Amount		9790	4,399,051.39	0.00	4,399,051.39	4,071,522.02	(0.44)	4,071,521.58	-7.4%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	249,803.88	217,157.88
6300	Lottery: Instructional Materials	89,990.56	0.00
Total, Restricted Balance		339,794.44	217,157.88

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**CHILD DEVELOPMENT FUND**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	895,286.00	895,286.00	0.0%
4) Other Local Revenue		8600-8799	2,098,295.00	2,083,448.00	-0.7%
5) TOTAL, REVENUES			2,993,581.00	2,978,734.00	-0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,946,568.00	2,065,934.00	6.1%
3) Employee Benefits		3000-3999	614,573.00	644,237.00	4.8%
4) Books and Supplies		4000-4999	215,163.76	305,852.00	42.1%
5) Services and Other Operating Expenditures		5000-5999	141,580.24	148,028.00	4.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,000.00	14,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	200,355.00	183,933.00	-8.2%
9) TOTAL, EXPENDITURES			3,132,240.00	3,361,984.00	7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(138,659.00)	(383,250.00)	176.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(138,659.00)	(383,250.00)	176.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	827,005.51	688,346.51	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			827,005.51	688,346.51	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			827,005.51	688,346.51	-16.8%
2) Ending Balance, June 30 (E + F1e)			688,346.51	305,096.51	-55.7%
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	3,536.75	3,536.75	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	684,809.76	301,559.76	-56.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	853,529.00	853,529.00	0.0%
All Other State Revenue	All Other	8590	41,757.00	41,757.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			895,286.00	895,286.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	4,448.00	4,448.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,015,000.00	2,079,000.00	3.2%
Other Local Revenue					
All Other Local Revenue		8699	78,847.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,098,295.00	2,083,448.00	-0.7%
<b>TOTAL, REVENUES</b>			2,993,581.00	2,978,734.00	-0.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	373,680.00	357,333.00	-4.4%
Classified Support Salaries		2200	129,696.00	128,687.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	65,304.00	69,911.00	7.1%
Clerical, Technical and Office Salaries		2400	132,441.00	134,766.00	1.8%
Other Classified Salaries		2900	1,245,447.00	1,375,237.00	10.4%
TOTAL, CLASSIFIED SALARIES			1,946,568.00	2,065,934.00	6.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,757.00	6,757.00	0.0%
PERS		3201-3202	277,002.00	302,546.00	9.2%
OASDI/Medicare/Alternative		3301-3302	140,205.00	141,608.00	1.0%
Health and Welfare Benefits		3401-3402	164,642.00	165,300.00	0.4%
Unemployment Insurance		3501-3502	914.00	965.00	5.6%
Workers' Compensation		3601-3602	25,053.00	27,061.00	8.0%
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			614,573.00	644,237.00	4.8%
<b>BOOKS AND SUPPLIES</b>					
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	206,824.76	299,013.00	44.6%
Noncapitalized Equipment		4400	8,339.00	6,839.00	-18.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,163.76	305,852.00	42.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	8,000.00	-5.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,350.00	27,400.00	-9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,774.24	3,952.00	-31.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,955.00	18,950.00	26.7%
Professional/Consulting Services and Operating Expenditures		5800	73,200.00	81,100.00	10.8%
Communications		5900	8,801.00	8,626.00	-2.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>141,580.24</b>	<b>148,028.00</b>	<b>4.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	14,000.00	14,000.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>14,000.00</b>	<b>14,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	200,355.00	183,933.00	-8.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>200,355.00</b>	<b>183,933.00</b>	<b>-8.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,132,240.00</b>	<b>3,361,984.00</b>	<b>7.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	895,286.00	895,286.00	0.0%
4) Other Local Revenue		8600-8799	2,098,295.00	2,083,448.00	-0.7%
5) TOTAL, REVENUES			2,993,581.00	2,978,734.00	-0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		562,130.00	537,217.00	-4.4%
2) Instruction - Related Services	2000-2999		129,786.00	174,820.00	34.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,076,606.00	2,307,498.00	11.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		200,355.00	183,933.00	-8.2%
8) Plant Services	8000-8999		149,363.00	144,516.00	-3.2%
9) Other Outgo	9000-9999	Except 7600-7699	14,000.00	14,000.00	0.0%
10) TOTAL, EXPENDITURES			3,132,240.00	3,361,984.00	7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(138,659.00)	(383,250.00)	176.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(138,659.00)	(383,250.00)	176.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	827,005.51	688,346.51	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			827,005.51	688,346.51	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			827,005.51	688,346.51	-16.8%
2) Ending Balance, June 30 (E + F1e)			688,346.51	305,096.51	-55.7%
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	3,536.75	3,536.75	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	684,809.76	301,559.76	-56.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	3,536.75	3,536.75
Total, Restricted Balance		3,536.75	3,536.75

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**CAFETERIA FUND**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,750,000.00	2,077,309.00	18.7%
3) Other State Revenue		8300-8599	140,000.00	170,000.00	21.4%
4) Other Local Revenue		8600-8799	860,028.00	931,000.00	8.3%
5) TOTAL, REVENUES			2,750,028.00	3,178,309.00	15.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,065,790.00	1,038,218.00	-2.6%
3) Employee Benefits		3000-3999	233,563.00	221,459.00	-5.2%
4) Books and Supplies		4000-4999	1,734,445.00	1,465,111.00	-15.5%
5) Services and Other Operating Expenditures		5000-5999	293,894.00	178,020.00	-39.4%
6) Capital Outlay		6000-6999	15,000.00	550,000.00	3566.7%
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	174,703.00	156,571.00	-10.4%
9) TOTAL, EXPENDITURES			3,517,395.00	3,609,379.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(767,367.00)	(431,070.00)	-43.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(767,367.00)	(431,070.00)	-43.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,062,262.42	1,294,895.42	-37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,062,262.42	1,294,895.42	-37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,062,262.42	1,294,895.42	-37.2%
2) Ending Balance, June 30 (E + F1e)			1,294,895.42	863,825.42	-33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	181,073.00	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	1,111,822.42	863,825.42	-22.3%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,750,000.00	2,077,309.00	18.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,750,000.00</b>	<b>2,077,309.00</b>	<b>18.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	140,000.00	170,000.00	21.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>140,000.00</b>	<b>170,000.00</b>	<b>21.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	850,000.00	900,000.00	5.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	16,000.00	60.0%
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	28.00	15,000.00	53471.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>860,028.00</b>	<b>931,000.00</b>	<b>8.3%</b>
<b>TOTAL, REVENUES</b>			<b>2,750,028.00</b>	<b>3,178,309.00</b>	<b>15.6%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	822,951.00	805,756.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	89,784.00	89,784.00	0.0%
Clerical, Technical and Office Salaries		2400	153,055.00	142,678.00	-6.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,065,790.00	1,038,218.00	-2.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	102,001.00	104,930.00	2.9%
OASDI/Medicare/Alternative		3301-3302	75,330.00	69,077.00	-8.3%
Health and Welfare Benefits		3401-3402	42,250.00	33,800.00	-20.0%
Unemployment Insurance		3501-3502	492.00	452.00	-8.1%
Workers' Compensation		3601-3602	13,490.00	13,200.00	-2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,563.00	221,459.00	-5.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	133,913.00	150,450.00	12.3%
Noncapitalized Equipment		4400	150,000.00	65,000.00	-56.7%
Food		4700	1,450,532.00	1,249,661.00	-13.8%
TOTAL, BOOKS AND SUPPLIES			1,734,445.00	1,465,111.00	-15.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	4,000.00	-42.9%
Dues and Memberships		5300	750.00	750.00	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	101,606.00	65,000.00	-36.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	3,500.00	-12.5%
Professional/Consulting Services and Operating Expenditures		5800	176,738.00	101,300.00	-42.7%
Communications		5900	3,800.00	3,470.00	-8.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>293,894.00</b>	<b>178,020.00</b>	<b>-39.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	15,000.00	550,000.00	3566.7%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,000.00</b>	<b>550,000.00</b>	<b>3566.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	174,703.00	156,571.00	-10.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>174,703.00</b>	<b>156,571.00</b>	<b>-10.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,517,395.00</b>	<b>3,609,379.00</b>	<b>2.6%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,750,000.00	2,077,309.00	18.7%
3) Other State Revenue		8300-8599	140,000.00	170,000.00	21.4%
4) Other Local Revenue		8600-8799	860,028.00	931,000.00	8.3%
5) TOTAL, REVENUES			2,750,028.00	3,178,309.00	15.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,342,692.00	3,452,808.00	3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		174,703.00	156,571.00	-10.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,517,395.00	3,609,379.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(767,367.00)	(431,070.00)	-43.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(767,367.00)	(431,070.00)	-43.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,062,262.42	1,294,895.42	-37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,062,262.42	1,294,895.42	-37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,062,262.42	1,294,895.42	-37.2%
2) Ending Balance, June 30 (E + F1e)			1,294,895.42	863,825.42	-33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	181,073.00	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	1,111,822.42	863,825.42	-22.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,076,037.08	798,571.08
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	35,785.34	65,254.34
Total, Restricted Balance		1,111,822.42	863,825.42

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**DEFERRED MAINTENANCE FUND**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	0.0%
<b>B. EXPENDITURES</b>					
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	130,000.00	130,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	519,932.00	519,932.00	0.0%
6) Capital Outlay		6000-6999	45,355.00	45,355.00	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			695,287.00	695,287.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(689,287.00)	(689,287.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(439,287.00)	(439,287.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,167,015.42	727,728.42	-37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,167,015.42	727,728.42	-37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,167,015.42	727,728.42	-37.6%
2) Ending Balance, June 30 (E + F1e)			727,728.42	288,441.42	-60.4%
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	727,728.42	288,441.42	-60.4%
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	0.0%
TOTAL, REVENUES			6,000.00	6,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			130,000.00	130,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	13,000.00	13,000.00	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	506,932.00	506,932.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>519,932.00</b>	<b>519,932.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,900.00	43,900.00	0.0%
Equipment Replacement		6500	1,455.00	1,455.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>45,355.00</b>	<b>45,355.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>695,287.00</b>	<b>695,287.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	250,000.00	250,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			250,000.00	250,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		695,287.00	695,287.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			695,287.00	695,287.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(689,287.00)	(689,287.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(439,287.00)	(439,287.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,167,015.42	727,728.42	-37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,167,015.42	727,728.42	-37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,167,015.42	727,728.42	-37.6%
2) Ending Balance, June 30 (E + F1e)			727,728.42	288,441.42	-60.4%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	727,728.42	288,441.42	-60.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**SPECIAL RESERVE – OTHER  
THAN CAPITAL OUTLAY**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	400.00	400.00	0.0%
5) TOTAL REVENUES			400.00	400.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			400.00	400.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			400.00	400.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,800.95	67,200.95	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,800.95	67,200.95	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,800.95	67,200.95	0.6%
2) Ending Balance, June 30 (E + F1e)			67,200.95	67,600.95	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	67,200.95	67,600.95	0.6%
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	400.00	400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			400.00	400.00	0.0%
<b>TOTAL, REVENUES</b>			400.00	400.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	400.00	400.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			400.00	400.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			400.00	400.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,800.95	67,200.95	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,800.95	67,200.95	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,800.95	67,200.95	0.6%
2) Ending Balance, June 30 (E + F1e)			67,200.95	67,600.95	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	67,200.95	67,600.95	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**BUILDING FUND**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
<b>B. EXPENDITURES</b>					
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	243,673.15	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	63,731.25	2,500.00	-96.1%
6) Capital Outlay		6000-6999	3,308,905.63	2,970,221.00	-10.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,616,310.03	2,972,721.00	-17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,611,310.03)	(2,967,721.00)	-17.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,611,310.03)	(2,967,721.00)	-17.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,817,126.43	41,205,816.40	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,817,126.43	41,205,816.40	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,817,126.43	41,205,816.40	-8.1%
2) Ending Balance, June 30 (E + F1e)			41,205,816.40	38,238,095.40	-7.2%
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	41,205,816.40	38,238,095.40	-7.2%
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	229,213.15	0.00	-100.0%
Noncapitalized Equipment		4400	14,460.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			243,673.15	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	63,731.25	2,500.00	-96.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			63,731.25	2,500.00	-96.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,711,745.90	2,406,692.00	-11.2%
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	597,159.73	563,529.00	-5.6%
<b>TOTAL, CAPITAL OUTLAY</b>			3,308,905.63	2,970,221.00	-10.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,616,310.03	2,972,721.00	-17.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,000.00	5,000.00	0.0%
5) TOTAL REVENUES			5,000.00	5,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,616,310.03	2,972,721.00	-17.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,616,310.03	2,972,721.00	-17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,611,310.03)	(2,967,721.00)	-17.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,611,310.03)	(2,967,721.00)	-17.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,817,126.43	41,205,816.40	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,817,126.43	41,205,816.40	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,817,126.43	41,205,816.40	-8.1%
2) Ending Balance, June 30 (E + F1e)			41,205,816.40	38,238,095.40	-7.2%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	41,205,816.40	38,238,095.40	-7.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**CAPITAL FACILITIES FUND**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	431,362.00	431,362.00	0.0%
5) TOTAL, REVENUES			431,362.00	431,362.00	0.0%
<b>B. EXPENDITURES</b>					
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	10,250.00	10,250.00	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			10,250.00	10,250.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			421,112.00	421,112.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			421,112.00	421,112.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,397,478.84	5,818,590.84	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,397,478.84	5,818,590.84	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,397,478.84	5,818,590.84	7.8%
2) Ending Balance, June 30 (E + F1e)			5,818,590.84	6,239,702.84	7.2%
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	312,000.00	New
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	5,818,590.84	5,927,702.84	1.9%
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	312,000.00	312,000.00	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%
Interest		8660	19,362.00	19,362.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	100,000.00	100,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			431,362.00	431,362.00	0.0%
<b>TOTAL, REVENUES</b>			431,362.00	431,362.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	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	10,250.00	10,250.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			10,250.00	10,250.00	0.0%
<b>CAPITAL OUTLAY</b>					
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	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			10,250.00	10,250.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	431,362.00	431,362.00	0.0%
5) TOTAL, REVENUES			431,362.00	431,362.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,250.00	10,250.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,250.00	10,250.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			421,112.00	421,112.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			421,112.00	421,112.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,397,478.84	5,818,590.84	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,397,478.84	5,818,590.84	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,397,478.84	5,818,590.84	7.8%
2) Ending Balance, June 30 (E + F1e)			5,818,590.84	6,239,702.84	7.2%
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	312,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,818,590.84	5,927,702.84	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	0.00	312,000.00
Total, Restricted Balance		0.00	312,000.00

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**COUNTY SCHOOL FACILITIES FUND**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,681,649.00	5,681,649.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			5,691,649.00	5,691,649.00	0.0%
<b>B. EXPENDITURES</b>					
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	107,384.00	107,384.00	0.0%
6) Capital Outlay		6000-6999	283,582.00	283,582.00	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			390,966.00	390,966.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,300,683.00	5,300,683.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,300,683.00	5,300,683.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	786,594.14	6,087,277.14	673.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			786,594.14	6,087,277.14	673.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			786,594.14	6,087,277.14	673.9%
2) Ending Balance, June 30 (E + F1e)			6,087,277.14	11,387,960.14	87.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,087,277.14	11,387,960.14	87.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	5,681,649.00	5,681,649.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,681,649.00	5,681,649.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			5,691,649.00	5,691,649.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	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	107,384.00	107,384.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>107,384.00</b>	<b>107,384.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	283,582.00	283,582.00	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	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>283,582.00</b>	<b>283,582.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>390,966.00</b>	<b>390,966.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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%
<b>INTERFUND TRANSFERS OUT</b>					
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,681,649.00	5,681,649.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			5,691,649.00	5,691,649.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		390,966.00	390,966.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			390,966.00	390,966.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,300,683.00	5,300,683.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,300,683.00	5,300,683.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	786,594.14	6,087,277.14	673.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			786,594.14	6,087,277.14	673.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			786,594.14	6,087,277.14	673.9%
2) Ending Balance, June 30 (E + F1e)			6,087,277.14	11,387,960.14	87.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,087,277.14	11,387,960.14	87.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
7710	State School Facilities Projects	6,087,277.14	11,387,960.14
Total, Restricted Balance		6,087,277.14	11,387,960.14

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**SPECIAL RESERVE – CAPITAL OUTLAY**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,257,060.00	2,257,060.00	0.0%
5) TOTAL, REVENUES			2,257,060.00	2,257,060.00	0.0%
<b>B. EXPENDITURES</b>					
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	39,105.00	39,105.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,199.48	5,700.00	-86.8%
6) Capital Outlay		6000-6999	177,494.00	177,494.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,116,376.00	2,116,376.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,376,174.48	2,338,675.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,114.48)	(81,615.00)	-31.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,114.48)	(81,615.00)	-31.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,355,397.05	1,236,282.57	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,355,397.05	1,236,282.57	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,355,397.05	1,236,282.57	-8.8%
2) Ending Balance, June 30 (E + F1e)			1,236,282.57	1,154,667.57	-6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,236,282.57	1,154,667.57	-6.6%
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	2,217,060.00	2,217,060.00	0.0%
Interest		8660	40,000.00	40,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,257,060.00	2,257,060.00	0.0%
TOTAL, REVENUES			2,257,060.00	2,257,060.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,116.00	17,116.00	0.0%
Noncapitalized Equipment		4400	21,989.00	21,989.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			39,105.00	39,105.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	4,800.00	4,800.00	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	38,399.48	900.00	-97.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>43,199.48</b>	<b>5,700.00</b>	<b>-86.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	177,494.00	177,494.00	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	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>177,494.00</b>	<b>177,494.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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	796,300.00	796,300.00	0.0%
Other Debt Service - Principal		7439	1,320,076.00	1,320,076.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,116,376.00</b>	<b>2,116,376.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,376,174.48</b>	<b>2,338,675.00</b>	<b>-1.6%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,257,060.00	2,257,060.00	0.0%
5) TOTAL, REVENUES			2,257,060.00	2,257,060.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		259,798.48	222,299.00	-14.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,116,376.00	2,116,376.00	0.0%
10) TOTAL, EXPENDITURES			2,376,174.48	2,338,675.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(119,114.48)	(81,615.00)	-31.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,114.48)	(81,615.00)	-31.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,355,397.05	1,236,282.57	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,355,397.05	1,236,282.57	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,355,397.05	1,236,282.57	-8.8%
2) Ending Balance, June 30 (E + F1e)			1,236,282.57	1,154,667.57	-6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,236,282.57	1,154,667.57	-6.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**AVERAGE DAILY ATTENDANCE**

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,988.10	7,980.11	8,204.23	7,798.93	7,791.13	7,988.10
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	7,988.10	7,980.11	8,204.23	7,798.93	7,791.13	7,988.10
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	23.04	23.04	26.39	23.04	23.04	23.04
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	23.04	23.04	26.39	23.04	23.04	23.04
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	8,011.14	8,003.15	8,230.62	7,821.97	7,814.17	8,011.14
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**CASH FLOW ANALYSIS**

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)								
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LFFF/Revenue Limit Sources		8,064,359.00	12,543,943.73	12,082,538.01	10,516,719.59	5,504,288.55	6,512,133.95	20,537,544.53	15,544,248.98
Principal Apportionment		1,529,047.91	1,529,047.91	4,233,675.75	2,544,851.08	2,544,851.08	4,233,676.41	2,544,851.08	2,201,282.41
Property Taxes		823,626.77	76,814.95	834,898.11	144,804.48	5,450,955.67	12,582,524.21	3,247,314.86	103,466.67
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue		27,525.61	52,276.79	750,356.21	(97,891.21)	16,516.72	72,618.44	26,212.82	195,459.40
Other State Revenue		7,499.99	0.00	6,618.36	24,898.40	223,841.54	869,957.57	352,864.82	9,213.75
Other Local Revenue		51,399.71	24,111.14	154,265.24	492,351.15	280,888.04	639,568.76	477,254.40	725,312.35
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		2,439,099.99	1,682,250.79	5,979,813.67	3,109,013.90	8,517,053.05	18,398,345.39	6,648,497.98	3,234,734.58
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		196,403.87	535,301.16	3,758,094.88	3,611,288.28	3,757,953.07	3,536.57	7,431,013.09	3,739,007.19
Classified Salaries		20,970.48	654,187.19	749,531.39	1,017,172.09	1,404,213.35	1,500,400.83	1,360,893.55	1,211,526.35
Employee Benefits		4,402.11	177,595.33	1,237,137.13	1,371,046.34	1,640,671.39	1,627,860.66	1,835,230.62	1,422,002.56
Books and Supplies		94,924.21	861,680.22	407,259.05	204,697.49	165,966.87	192,187.16	160,481.46	130,321.57
Services		454,221.74	450,386.10	700,702.82	623,830.35	468,368.65	448,911.52	455,573.35	498,345.86
Capital Outlay		0.00	46,615.87	13,078.41	11,701.62	0.00	0.00	0.00	4,238.13
Other Outgo		9,926.00	11,589.20	27,802.52	39,935.99	25,004.67	38,270.70	24,019.84	38,884.13
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		780,848.41	2,737,355.07	6,893,606.20	6,879,672.16	7,462,178.00	3,811,167.44	11,267,211.91	7,044,325.79
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury		50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable		3,959,016.14	(32,486.15)	(499,448.98)	(920,592.67)	(7,581.78)	(363,911.80)	(634,086.37)	91,379.41
Due From Other Funds		314,087.84	0.00	0.00	(332,088.02)	0.00	0.00	0.00	(76,882.12)
Stores		49,676.72	27,732.84	(12,128.96)	(9,238.28)	2,733.73	5,406.85	(9,107.63)	(7,680.87)
Prepaid Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		4,372,780.70	(4,753.31)	(511,577.94)	(1,261,918.97)	(4,848.05)	(358,504.95)	(643,194.00)	6,816.42
<b>E. Liabilities and Deferred Inflows</b>									
Accounts Payable		1,384,285.10	(592,940.34)	140,447.28	(94,466.76)	42,144.86	203,275.58	(268,612.47)	154,481.82
Due To Other Funds		7,363.18	(4,841.26)	0.00	(2,038.59)	0.00	0.00	0.00	(483.33)
Current Loans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues		159,799.27	(716.67)	0.00	0.00	0.00	0.00	0.00	(83,012.48)
Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		1,551,447.55	(598,498.27)	140,447.28	(96,505.35)	42,144.86	203,275.58	(268,612.47)	70,986.01
<b>F. Nonoperating</b>									
Suspense Clearing		0.00	(46.40)	(0.67)	(76,379.16)	(16.74)	13.16	(0.09)	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		2,821,333.15	593,698.56	(652,025.89)	(1,241,792.78)	(47,009.65)	(561,767.37)	(374,581.62)	(64,169.59)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		4,479,584.73	(461,405.72)	(1,565,818.42)	(5,012,451.04)	1,007,865.40	14,025,410.58	(4,993,295.55)	(3,873,760.80)
<b>F. ENDING CASH (A + E)</b>		12,543,943.73	12,082,538.01	10,516,719.59	5,504,288.55	6,512,133.95	20,537,544.53	15,544,248.98	11,670,488.18
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		11,670,488.18	9,109,493.56	15,395,034.33	13,067,347.04				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,119,037.52	2,201,908.41	2,486,013.41	1,743,123.03			28,911,366.00	28,911,366.00
Property Taxes	8020-8079	2,281,440.21	11,014,684.16	1,963,400.32	3,228,555.59			41,752,486.00	41,752,486.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	726,297.82	45,146.86	157,297.53	2,337,546.01			4,309,363.00	4,309,363.00
Other State Revenue	8300-8599	383,071.68	459,757.40	301,650.86	3,428,646.63			6,068,021.00	6,068,021.00
Other Local Revenue	8600-8799	380,705.72	822,447.56	584,254.02	1,054,324.91			5,686,883.00	5,686,883.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		4,890,552.95	14,543,944.39	5,492,616.14	11,792,196.17	0.00	0.00	86,728,119.00	86,728,119.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,736,773.45	4,206,891.70	4,125,190.34	4,067,024.40			39,168,478.00	39,168,478.00
Classified Salaries	2000-2999	1,442,830.03	1,376,743.28	1,362,802.85	3,631,752.61			15,733,024.00	15,733,024.00
Employee Benefits	3000-3999	1,500,109.82	1,690,450.21	1,528,028.19	6,531,103.64			20,565,638.00	20,565,638.00
Books and Supplies	4000-4999	161,792.12	155,597.56	210,348.50	747,085.79			3,492,342.00	3,492,342.00
Services	5000-5999	386,260.87	560,772.33	502,758.05	1,724,302.73			7,274,434.37	7,274,434.37
Capital Outlay	6000-6599	2,157.60	0.00	0.00	(3,418.63)			74,373.00	74,373.00
Other Outgo	7000-7499	25,385.48	52,158.14	18,712.48	(213,387.15)			98,302.00	98,302.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	250,000.00			250,000.00	250,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		7,255,309.37	8,042,613.22	7,747,840.41	16,734,463.39	0.00	0.00	86,656,591.37	86,656,591.37
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00			50,000.00	50,000.00
Accounts Receivable	9200-9299	(190,548.60)	(72,649.08)	(4,097.44)	4,915,123.79			6,240,116.47	6,240,116.47
Due From Other Funds	9310	0.00	0.00	0.00	307,224.85			212,342.55	212,342.55
Stores	9320	(7,282.13)	(10,260.50)	(17,954.98)	(1,028.87)			10,867.92	10,867.92
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	0.00
SUBTOTAL		(197,830.73)	(82,909.58)	(22,052.42)	5,221,319.77	0.00	0.00	6,513,326.94	6,513,326.94
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(1,755.56)	132,660.93	49,760.60	5,125,813.74			6,275,094.78	6,275,094.78
Due To Other Funds	9610	0.00	0.00	0.00	15,973.80			15,973.80	15,973.80
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	0.00
Unearned Revenues	9650	133.33	216.67	650.00	145,189.24			222,259.36	222,259.36
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	0.00
SUBTOTAL		(1,622.23)	132,877.60	50,410.60	5,286,976.78	0.00	0.00	6,513,327.94	6,513,327.94
Nonoperating									
Suspense Clearing	9910	(29.70)	(3.22)	0.00	76,462.82			0.00	0.00
TOTAL BALANCE SHEET ITEMS		(196,238.20)	(72,790.40)	(72,463.02)	10,805.81	0.00	0.00	(1.00)	(1.00)
E. NET INCREASE/DECREASE (B - C + D)		(2,560,994.62)	6,285,540.77	(2,327,687.29)	(4,931,461.41)	0.00	0.00	71,527.63	71,527.63
F. ENDING CASH (A + E)		9,109,493.56	15,395,034.33	13,067,347.04	8,135,885.63			8,135,885.63	8,135,885.63
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**CURRENT EXPENSE FORMULA BUDGET**

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	39,168,478.00	301	0.00	303	39,168,478.00	305	983,137.00		307	38,185,341.00	309
2000 - Classified Salaries	15,733,024.00	311	2.00	313	15,733,022.00	315	1,588,562.00		317	14,144,460.00	319
3000 - Employee Benefits	20,565,638.00	321	420,384.00	323	20,145,254.00	325	859,927.00		327	19,285,327.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,492,342.00	331	0.00	333	3,492,342.00	335	817,676.00		337	2,674,666.00	339
5000 - Services, ... & 7300 - Indirect Costs	6,933,930.37	341	0.00	343	6,933,930.37	345	872,773.00		347	6,061,157.37	349
TOTAL					85,473,026.37	365	TOTAL			80,350,951.37	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....		1100	375
2. Salaries of Instructional Aides Per EC 41011. ....		2100	380
3. STRS. ....		3101 & 3102	382
4. PERS. ....		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. ....		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....		3401 & 3402	385
7. Unemployment Insurance. ....		3501 & 3502	390
8. Workers' Compensation Insurance. ....		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). ....		3751 & 3752	0.00
10. Other Benefits (EC 22310). ....		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....			53,179,387.00
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). ....			91,905.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....			
14. TOTAL SALARIES AND BENEFITS. ....			53,087,482.00
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. ....			66.07%
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) ....	60.00%
2. Percentage spent by this district (Part II, Line 15) ....	66.07%
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). ....	80,350,951.37
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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**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**LOCAL CONTROL FUNDING FORMULA**

**LCFF Calculator Universal Assumptions**  
Ocean View (66613) - 2018-19 July 1 Adopted Budget

Summary of Funding								
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Target Components:								
Base Grant	65,254,508	64,338,234	62,158,346	60,917,727	60,133,430	60,298,846	60,377,084	61,799,071
Grade Span Adjustment	2,941,843	2,888,495	2,718,167	2,635,328	2,556,978	2,645,478	2,689,769	2,876,909
Supplemental Grant	6,021,738	5,983,178	5,838,886	5,810,020	5,970,634	6,172,320	6,339,480	6,501,230
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons	1,547,208	1,547,208	1,547,208	1,547,208	1,547,208	1,547,208	1,547,208	1,547,208
Total Target	75,765,297	74,757,115	72,262,607	70,910,283	70,208,250	70,663,852	70,953,541	72,724,418

<b>Transition Components:</b>										
Target	\$ 75,765,297	\$ 74,757,115	\$ 72,262,607	\$ 70,910,283	\$ 70,208,250	\$ 70,663,852	\$ 70,953,541	\$ 72,724,418		
Funded Based on Target Formula (based on prior year P-2 certification)										
Floor	55,125,738	56,502,347	59,645,993	65,095,327	66,660,896	66,689,167	69,189,553	69,038,363		
Remaining Need after Gap (informational only)	18,162,462	12,749,100	5,985,622	2,554,115	1,945,014	-	-	-		
Current Year Gap Funding	2,477,097	5,505,668	6,630,992	3,260,841	1,602,340	3,974,685	-	-		
Miscellaneous Adjustments	-	-	-	-	-	-	-	-		
Economic Recovery Target	-	-	-	-	-	-	-	-		
Additional State Aid	-	-	-	-	-	-	-	-		
<b>Total LCFF Entitlement</b>	<b>\$ 57,602,835</b>	<b>\$ 62,008,015</b>	<b>\$ 66,276,985</b>	<b>\$ 68,356,168</b>	<b>\$ 68,263,236</b>	<b>\$ 70,663,852</b>	<b>\$ 70,953,541</b>	<b>\$ 72,724,418</b>		

<b>Components of LCFF By Object Code</b>										
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
8011 - State Aid	\$ 6,770,139	\$ 14,881,038	\$ 16,158,037	\$ 22,440,846	\$ 25,412,430	\$ 22,970,136	\$ 27,309,138	\$ 27,636,661	\$ 29,411,418	
8011 - Fair Share	8,230,516	-	-	-	-	-	-	-	-	
8311 & 8590 - Categoricals	10,108,676	9,905,649	11,957,003	4,734,673	1,844,187	1,645,370	1,602,228	1,564,394	1,560,514	
EPA (for LCFF Calculation purposes)	-	-	-	-	-	-	-	-	-	
Local Revenue Sources:										
8021 to 8089 - Property Taxes	-	32,816,148	33,892,975	39,101,466	41,099,551	43,647,730	41,752,486	41,752,486	41,752,486	
Property Taxes net of in-lieu	30,102,214	32,816,148	33,892,975	39,101,466	41,099,551	43,647,730	41,752,486	41,752,486	41,752,486	
TOTAL FUNDING	\$ 55,211,545	\$ 57,602,835	\$ 62,008,015	\$ 66,276,985	\$ 68,356,168	\$ 68,263,236	\$ 70,663,852	\$ 70,953,541	\$ 72,724,418	
Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Phase-In Entitlement</b>	<b>\$ 57,602,835</b>	<b>\$ 62,008,015</b>	<b>\$ 66,276,985</b>	<b>\$ 68,356,168</b>	<b>\$ 68,263,236</b>	<b>\$ 70,663,852</b>	<b>\$ 70,953,541</b>	<b>\$ 72,724,418</b>	<b>\$ 72,724,418</b>	
EPA (for LCFF Calculation purposes)	\$ 10,108,676	\$ 9,905,649	\$ 11,957,003	\$ 4,734,673	\$ 1,844,187	\$ 1,645,370	\$ 1,602,228	\$ 1,564,394	\$ 1,560,514	
8012 - EPA, Current Year Receipt (P-2)	\$ 10,058,301	\$ 9,863,000	\$ 11,942,082	\$ 5,589,322	\$ 2,633,915	\$ 1,645,370	\$ 1,602,228	\$ 1,564,394	\$ 1,560,514	
8019 - EPA, Prior Year Adjustment (P-A)	\$ -	\$ 50,375	\$ 42,649	\$ 14,921	\$ (854,649)	\$ (789,728)	\$ -	\$ -	\$ -	

LCFF Calculator Universal Assumptions Ocean View (66613) - 2018-19 July 1 Adopted Budget									
Summary of Student Population									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
<b>Unduplicated Pupil Population</b>									
Agency Unduplicated Pupil Count	4,075.00	4,013.00	4,025.00	3,958.00	4,163.00	4,047.61	4,037.54	4,006.80	
COE Unduplicated Pupil Count	5.00	6.00	5.00	3.00	2.00	2.00	2.00	2.00	
Total Unduplicated pupil Count	4,080.00	4,019.00	4,030.00	3,961.00	4,165.00	4,049.61	4,039.54	4,008.80	
Rolling %, Supplemental Grant	44.1500%	44.5000%	45.0000%	45.7100%	47.6200%	49.0300%	50.2600%	50.2600%	
Rolling %, Concentration Grant	44.1500%	44.5000%	45.0000%	45.7100%	47.6200%	49.0300%	50.2600%	50.2600%	
<b>FUNDED ADA</b>									
<b>Adjusted Base Grant ADA</b>									
Grades TK-3	4,063.32	3,962.27	3,688.15	3,575.75	3,418.42	3,431.23	3,404.77	3,547.36	Prior Year
Grades 4-6	3,048.32	3,016.45	2,963.43	2,843.11	2,788.21	2,633.75	2,528.62	2,451.99	Current year
Grades 7-8	2,132.86	2,059.73	1,989.88	2,046.68	2,020.22	1,946.16	1,888.58	1,803.22	
Grades 9-12	-	-	-	-	-	-	-	-	
<b>Total Adjusted Base Grant ADA</b>	<b>9,244.50</b>	<b>9,038.45</b>	<b>8,641.46</b>	<b>8,465.54</b>	<b>8,226.85</b>	<b>8,011.14</b>	<b>7,821.97</b>	<b>7,802.57</b>	
<b>Necessary Small School ADA</b>									
Grades TK-3	-	-	-	-	-	-	-	-	
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>-</b>	<b>-</b>	
<b>Total Funded ADA</b>	<b>9244.50</b>	<b>9038.45</b>	<b>8641.46</b>	<b>8465.54</b>	<b>8226.85</b>	<b>8011.14</b>	<b>7821.97</b>	<b>7802.57</b>	
<b>ACTUAL ADA (Current Year Only)</b>									
Grades TK-3	3,959.62	3,688.86	3,578.32	3,423.95	3,431.23	3,404.77	3,547.36	3,645.33	
Grades 4-6	3,017.46	2,959.11	2,844.97	2,789.48	2,633.75	2,528.62	2,451.99	2,371.48	
Grades 7-8	2,063.99	1,991.65	2,042.71	2,017.19	1,946.16	1,888.58	1,803.22	1,726.59	
Grades 9-12	-	-	-	-	-	-	-	-	
<b>Total Actual ADA</b>	<b>9,041.07</b>	<b>8,639.62</b>	<b>8,466.00</b>	<b>8,230.62</b>	<b>8,011.14</b>	<b>7,821.97</b>	<b>7,802.57</b>	<b>7,743.40</b>	
Funded Difference (Funded ADA less Actual ADA)	203.43	398.83	175.46	234.92	215.71	189.17	19.40	59.17	
<b>LCAP Percentage to Increase or Improve Services</b>									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	5,983,178	\$	5,810,020	\$	6,172,320	\$	6,501,230	
Current year Percentage to Increase or Improve Services		10.98%	9.91%	9.52%	9.83%	9.81%	10.05%	10.05%	

Ocean View (66613) - 2018-19 July 1 Adopted Budget															
LOCAL CONTROL FUNDING FORMULA										2013-14		2014-15			
CALCULATE LCFF TARGET										COLA 1.570%		COLA 0.850%			
Unduplicated as % of Enrollment										44.15% 44.15% 2013-14		2 yr average 44.50% 44.50%		2014-15	
	ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET		
Grades TK-3	4,063.32	6,952	724	678	-	33,944,125		3,962.27	7,011	729	689	-	33,397,419		
Grades 4-6	3,048.32	7,056		623	-	23,408,186		3,016.45	7,116		633	-	23,375,448		
Grades 7-8	2,132.86	7,266		642	-	16,865,778		2,059.73	7,328		652	-	16,437,041		
Grades 9-12		8,419	219	763	-				8,491	221	775	-			
Subtract NSS	-	-	-	-	-	-		-	-	-	-	-	-		
NSS Allowance	-	-	-	-	-	-		-	-	-	-	-	-		
TOTAL BASE	9,244.50	65,254,508	2,941,843	6,021,738	-	74,218,089		9,038.45	64,338,234	2,888,495	5,983,178	-	73,209,907		
Targeted Instructional Improvement Block Grant						680,066							680,066		
Home-to-School Transportation						867,142							867,142		
Small School District Bus Replacement Program						-							-		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						75,765,297							74,757,115		
Funded Based on Target Formula (based on prior year P-2 certification)										FALSE		FALSE			
ECONOMIC RECOVERY TARGET PAYMENT										1/8 -		1/4 -			
CALCULATE LCFF FLOOR										12-13 Rate 13-14 ADA		12-13 Rate 14-15 ADA			
Current year Funded ADA times Base per ADA				5,029.26	9,244.50	46,492,994					5,029.26	9,038.45	45,456,715		
Current year Funded ADA times Other RL per ADA				43.51	9,244.50	402,228					43.51	9,038.45	393,263		
Necessary Small School Allowance at 12-13 rates						-							-		
2012-13 Categoricals						8,230,516							8,230,516		
Floor Adjustments						-							-		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-							-		
Less Fair Share Reduction						-							-		
Non-CDE certified New Charter: District PY rate * CY ADA						-							-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-					\$ 267.95	9,038.45	2,421,853		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						55,125,738							56,502,347		
CALCULATE LCFF PHASE-IN ENTITLEMENT										2013/14		2014/15			
LOCAL CONTROL FUNDING FORMULA TARGET						75,765,297							74,757,115		
LOCAL CONTROL FUNDING FORMULA FLOOR						55,125,738							56,502,347		
LCFF Need (LCFF Target less LCFF Floor, if positive)						20,639,559							18,254,768		
Current Year Gap Funding					12.00%	2,477,097						30.16%	5,505,668		
ECONOMIC RECOVERY PAYMENT						-							-		
Miscellaneous Adjustments						-							-		
LCFF Entitlement before Minimum State Aid provision						57,602,835							62,008,015		
CALCULATE STATE AID										57,602,835		62,008,015			
Transition Entitlement						57,602,835							62,008,015		
Local Revenue (including RDA)						(32,816,148)							(33,892,975)		
Gross State Aid						24,786,687							28,115,040		
CALCULATE MINIMUM STATE AID										2012/13 12-13 Rate 13-14 ADA N/A		12-13 Rate 14-15 ADA N/A			
2012-13 RL/Charter Gen BG adjusted for ADA	46,981,029	5,072.77	9,244.50			46,895,222			5,072.77	9,038.45			45,849,978		
2012-13 NSS Allowance (deficit)	-					-							-		
Minimum State Aid Adjustments	-					-							-		
Less Current Year Property Taxes/In Lieu	(30,102,214)					(32,816,148)							(33,892,975)		
Subtotal State Aid for Historical RL/Charter General BG	16,878,815					14,079,074							11,957,003		
Categorical funding from 2012-13	8,230,516					8,230,516							8,230,516		
Charter Categorical Block Grant adjusted for ADA	-					-							-		
Minimum State Aid Guarantee	25,109,331					22,309,590							20,187,519		
CHARTER SCHOOL MINIMUM STATE AID OFFSET										-		-			
Local Control Funding Formula Floor plus Funded Gap						-							-		
Minimum State Aid plus Property Taxes including RDA						-							-		
Offset						-							-		
Minimum State Aid Prior to Offset						-							-		
Total Minimum State Aid with Offset						-							-		
TOTAL STATE AID						24,786,687							28,115,040		
Additional State Aid (Additional SA)										-		-			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)										57,602,835		62,008,015			
CHANGE OVER PRIOR YEAR		4.33%	2,391,290						7.65%	4,405,180			6,860		
LCFF Entitlement PER ADA			5,961			6,231							6,860		
PER ADA CHANGE OVER PRIOR YEAR		4.52%	270						10.09%	629			6,860		
BASIC AID STATUS (school districts only)										Non-Basic Aid		Non-Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES										2012-13 Increase 2013-14		Increase 2014-15			
State Aid	25,109,331	-1.28%	(322,644)			24,786,687			13.43%	3,328,353		28,115,040			
Property Taxes net of in-lieu	30,102,214	9.02%	2,713,934			32,816,148			3.28%	1,076,827		33,892,975			
Charter in-Lieu Taxes	-	0.00%	-			-			0.00%	-		-			
LCFF pre COE, Choice, Supp	55,211,545	4.33%	2,391,290			57,602,835			7.65%	4,405,180		62,008,015			

Ocean View (66613) - 2018-19 July 1 Adopted Budget														
LOCAL CONTROL FUNDING FORMULA														
2015-16														
2016-17														
CALCULATE LCFF TARGET														
COLA 1.020%														
COLA 0.000%														
Unduplicated as % of Enrollment														
3 yr average 45.00% 45.00% 2015-16														
3 yr average 45.71% 45.71% 2016-17														
ADA Base Gr Span Supp Concen TARGET														
ADA Base Gr Span Supp Concen TARGET														
Grades TK-3 3,688.15 7,083 737 704 - 31,437,053 3,575.75 7,083 737 715 - 30,518,684														
Grades 4-6 2,963.43 7,189 647 - 23,221,467 2,843.11 7,189 657 - 22,307,662														
Grades 7-8 1,989.88 7,403 666 - 16,056,879 2,046.68 7,403 677 - 16,536,729														
Grades 9-12 - 8,578 223 792 - - - 8,578 223 805 - -														
Subtract NSS - - - - - - - - - -														
NSS Allowance - - - - - - - - - -														
TOTAL BASE 8,641.46 62,158,346 2,718,167 5,838,886 - 70,715,399 8,465.54 60,917,727 2,635,328 5,810,020 - 69,363,075														
Targeted Instructional Improvement Block Grant 680,066 680,066														
Home-to-School Transportation 867,142 867,142														
Small School District Bus Replacement Program - -														
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET 72,262,607 70,910,283														
Funded Based on Target Formula (based on prior year P-2 certification) FALSE FALSE														
ECONOMIC RECOVERY TARGET PAYMENT 3/8 - 1/2 -														
CALCULATE LCFF FLOOR														
12-13 15-16														
Rate ADA														
Rate ADA														
Current year Funded ADA times Base per ADA 5,029.26 8,641.46 43,460,149 5,029.26 8,465.54 42,575,402														
Current year Funded ADA times Other RL per ADA 43.51 8,641.46 375,990 43.51 8,465.54 368,336														
Necessary Small School Allowance at 12-13 rates - -														
2012-13 Categoricals 8,230,516 8,230,516														
Floor Adjustments - -														
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA - -														
Less Fair Share Reduction - -														
Non-CDE certified New Charter: District PY rate * CY ADA - -														
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA \$ 877.09 8,641.46 7,579,338 \$ 1,644.44 8,465.54 13,921,073														
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR 59,645,993 65,095,327														
CALCULATE LCFF PHASE-IN ENTITLEMENT														
2015/16 2016-17														
72,262,607 70,910,283														
59,645,993 65,095,327														
12,616,614 5,814,956														
52.56% 6,630,992 56.08% 3,260,841														
ECONOMIC RECOVERY PAYMENT - -														
Miscellaneous Adjustments - -														
LCFF Entitlement before Minimum State Aid provision 66,276,985 68,356,168														
CALCULATE STATE AID														
Transition Entitlement 66,276,985 68,356,168														
Local Revenue (including RDA) (39,101,466) (41,099,551)														
Gross State Aid 27,175,519 27,256,617														
CALCULATE MINIMUM STATE AID														
12-13 Rate 15-16 ADA N/A 12-13 Rate 16-17 ADA N/A														
5,072.77 8,641.46 43,836,139 5,072.77 8,465.54 42,943,737														
2012-13 RL/Charter Gen BG adjusted for ADA - -														
2012-13 NSS Allowance (deficit) - -														
Minimum State Aid Adjustments - -														
Less Current Year Property Taxes/In Lieu (39,101,466) (41,099,551)														
Subtotal State Aid for Historical RL/Charter General BG 4,734,673 1,844,186														
Categorical funding from 2012-13 8,230,516 8,230,516														
Charter Categorical Block Grant adjusted for ADA - -														
Minimum State Aid Guarantee 12,965,189 10,074,702														
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
Local Control Funding Formula Floor plus Funded Gap - -														
Minimum State Aid plus Property Taxes including RDA - -														
Offset - -														
Minimum State Aid Prior to Offset - -														
Total Minimum State Aid with Offset - -														
TOTAL STATE AID 27,175,519 27,256,617														
Additional State Aid (Additional SA) - -														
LCFF Phase-In Entitlement														
(before COE transfer, Choice & Charter Supplemental) 66,276,985 68,356,168														
CHANGE OVER PRIOR YEAR 6.88% 4,268,970 3.14% 2,079,183														
LCFF Entitlement PER ADA 7,670 8,075														
PER ADA CHANGE OVER PRIOR YEAR 11.81% 810 5.28% 405														
BASIC AID STATUS (school districts only) Non-Basic Aid Non-Basic Aid														
LCFF SOURCES INCLUDING EXCESS TAXES														
Increase 2015-16 Increase 2016-17														
State Aid -3.34% (939,521) 27,175,519 0.30% 81,098 27,256,617														
Property Taxes net of in-lieu 15.37% 5,208,491 39,101,466 5.11% 1,998,085 41,099,551														
Charter in-Lieu Taxes 0.00% - - 0.00% - -														
LCFF pre COE, Choice, Supp 6.88% 4,268,970 66,276,985 3.14% 2,079,183 68,356,168														

Ocean View (66613) - 2018-19 July 1 Adopted Budget							43252							v19.1b						
LOCAL CONTROL FUNDING FORMULA							2017-18							2018-19						
CALCULATE LCFF TARGET							COLA 1.560%							COLA 3.000%						
Unduplicated as % of Enrollment							3 yr average 47.62% 47.62% 2017-18							3 yr average 49.03% 49.03% 2018-19						
ADA Base Gr Span Supp Concen TARGET							ADA Base Gr Span Supp Concen TARGET							ADA Base Gr Span Supp Concen TARGET						
Grades TK-3							3,418.42 7,193 748 756 - 29,731,027							3,431.23 7,409 771 802 - 30,819,757						
Grades 4-6							2,788.21 7,301 695 - 22,295,495							2,633.75 7,520 737 - 21,747,957						
Grades 7-8							2,020.22 7,518 716 - 16,634,520							1,946.16 7,744 759 - 16,548,931						
Grades 9-12							8,712 227 851 -							8,973 233 903 -						
Subtract NSS							-							-						
NSS Allowance							-							-						
TOTAL BASE							8,226.85 60,133,430 2,556,978 5,970,634 - 68,661,042							8,011.14 60,298,846 2,645,478 6,172,320 - 69,116,644						
Targeted Instructional Improvement Block Grant							680,066							680,066						
Home-to-School Transportation							867,142							867,142						
Small School District Bus Replacement Program							-							-						
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							70,208,250							70,663,852						
Funded Based on Target Formula (based on prior year P-2 certification)							FALSE							FALSE						
ECONOMIC RECOVERY TARGET PAYMENT							5/8 -							3/4 -						
CALCULATE LCFF FLOOR							12-13 Rate 17-18 ADA							12-13 Rate 18-19 ADA						
Current year Funded ADA times Base per ADA							5,029.26 8,226.85 41,374,968							5,029.26 8,011.14 40,290,106						
Current year Funded ADA times Other RL per ADA							43.51 8,226.85 357,950							43.51 8,011.14 348,565						
Necessary Small School Allowance at 12-13 rates							-							-						
2012-13 Categoricals							8,230,516							8,230,516						
Floor Adjustments							-							-						
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA							-							-						
Less Fair Share Reduction							-							-						
Non-CDE certified New Charter: District PY rate * CY ADA							-							-						
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA							\$ 2,029.63 8,226.85 16,697,462							\$ 2,224.40 8,011.14 17,819,980						
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							66,660,896							66,689,167						
CALCULATE LCFF PHASE-IN ENTITLEMENT							2017-18							2018-19						
LOCAL CONTROL FUNDING FORMULA TARGET							70,208,250							70,663,852						
LOCAL CONTROL FUNDING FORMULA FLOOR							66,660,896							66,689,167						
LCFF Need (LCFF Target less LCFF Floor, if positive)							3,547,354							3,974,685						
Current Year Gap Funding							45.17% 1,602,340							100.00% 3,974,685						
ECONOMIC RECOVERY PAYMENT							-							-						
Miscellaneous Adjustments							-							-						
LCFF Entitlement before Minimum State Aid provision							68,263,236							70,663,852						
CALCULATE STATE AID							68,263,236							70,663,852						
Transition Entitlement							(43,647,730)							(41,752,486)						
Local Revenue (including RDA)							24,615,506							28,911,366						
Gross State Aid							24,615,506							28,911,366						
CALCULATE MINIMUM STATE AID							12-13 Rate 17-18 ADA N/A							12-13 Rate 18-19 ADA N/A						
2012-13 RL/Charter Gen BG adjusted for ADA							5,072.77 8,226.85 41,732,918							5,072.77 8,011.14 40,638,671						
2012-13 NSS Allowance (deficit)							-							-						
Minimum State Aid Adjustments							-							-						
Less Current Year Property Taxes/In Lieu							(43,647,730)							(41,752,486)						
Subtotal State Aid for Historical RL/Charter General BG							-							-						
Categorical funding from 2012-13							8,230,516							8,230,516						
Charter Categorical Block Grant adjusted for ADA							-							-						
Minimum State Aid Guarantee							8,230,516							8,230,516						
CHARTER SCHOOL MINIMUM STATE AID OFFSET							-							-						
Local Control Funding Formula Floor plus Funded Gap							-							-						
Minimum State Aid plus Property Taxes including RDA							-							-						
Offset							-							-						
Minimum State Aid Prior to Offset							-							-						
Total Minimum State Aid with Offset							-							-						
TOTAL STATE AID							24,615,506							28,911,366						
Additional State Aid (Additional SA)							-							-						
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							68,263,236							70,663,852						
CHANGE OVER PRIOR YEAR							-0.14% (92,932)							3.52% 2,400,616						
LCFF Entitlement PER ADA							8,298							8,821						
PER ADA CHANGE OVER PRIOR YEAR							2.76% 223							6.30% 523						
BASIC AID STATUS (school districts only)							Non-Basic Aid							Non-Basic Aid						
LCFF SOURCES INCLUDING EXCESS TAXES							Increase 2017-18							Increase 2018-19						
State Aid							-9.69% (2,641,111) 24,615,506							17.45% 4,295,860 28,911,366						
Property Taxes net of in-lieu							6.20% 2,548,179 43,647,730							-4.34% (1,895,244) 41,752,486						
Charter in-Lieu Taxes							0.00% -							0.00% -						
LCFF pre COE, Choice, Supp							-0.14% (92,932) 68,263,236							3.52% 2,400,616 70,663,852						

LCFF Calculator v19.1b  
released June 1, 2018

LCFF Calculator Universal Assumptions  
Ocean View (66613) - 2018-19 July 1 Adopted Budget

LEA: Ocean View  
District

66613  
Yes  
2013-14

Projection  
Title: 2018-19 July 1 Adopted Budget

Projection Date: 06/01/18

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Annual COLA (prefilled as calculated by the Department of Finance, DOF)									
LCFF Gap Closed Percentage (prefilled as calculated by the Department of Finance, DOF)		1.57%	0.85%	1.02%	0.00%	1.56%	3.00%	2.57%	2.67%
Statewide 90th percentile rate (used in Economic Recovery Target, ERT, calculation only)		12.00169574%	30.16016166%	52.55761597%	56.07679980%	45.17%	100.00%	100.00%	100.00%
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	\$ 12,921.15	---	---	---	---	---	---	---
		21.12293943%	26.76692016%	25.92116080%	24.89424756%	24.0000%	24.0000%	24.0000%	24.0000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$ 6,952	\$ 7,011	\$ 7,083	\$ 7,083	\$ 7,193	\$ 7,409	\$ 7,599	\$ 7,802
Grades 4-6	\$ 7,056	\$ 7,116	\$ 7,189	\$ 7,189	\$ 7,301	\$ 7,520	\$ 7,713	\$ 7,919
Grades 7-8	\$ 7,266	\$ 7,328	\$ 7,403	\$ 7,403	\$ 7,518	\$ 7,744	\$ 7,943	\$ 8,155
Grades 9-12	\$ 8,419	\$ 8,491	\$ 8,578	\$ 8,578	\$ 8,712	\$ 8,973	\$ 9,204	\$ 9,450

Grade Span Adjustment

Grades TK-3	\$ 724	\$ 729	\$ 737	\$ 737	\$ 748	\$ 771	\$ 790	\$ 811
Grades 9-12	\$ 219	\$ 221	\$ 223	\$ 223	\$ 227	\$ 233	\$ 239	\$ 246

Necessary Small School Selection (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions  
Ocean View (66613) - 2018-19 July 1 Adopted Budget

LEA: Ocean View  
District

66613

Yes

2013-14

Projection Title: 2018-19 July 1 Adopted Budget

Projection Date: 06/01/18

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Supplemental Grant</b>									
<b>Maximum - 1.00 ADA, 100% UPP</b>		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Grades TK-3	\$ 1,535	\$ 1,548	\$ 1,564	\$ 1,564	\$ 1,564	\$ 1,588	\$ 1,636	\$ 1,678	\$ 1,723
Grades 4-6	\$ 1,411	\$ 1,423	\$ 1,438	\$ 1,438	\$ 1,438	\$ 1,460	\$ 1,504	\$ 1,543	\$ 1,584
Grades 7-8	\$ 1,453	\$ 1,466	\$ 1,481	\$ 1,481	\$ 1,481	\$ 1,504	\$ 1,549	\$ 1,589	\$ 1,631
Grades 9-12	\$ 1,728	\$ 1,742	\$ 1,760	\$ 1,760	\$ 1,760	\$ 1,788	\$ 1,841	\$ 1,889	\$ 1,939
<b>Actual - 1.00 ADA, Local UPP as follows:</b>									
Grades TK-3	\$ 44.15%	\$ 44.50%	\$ 45.00%	\$ 45.00%	\$ 45.71%	\$ 47.62%	\$ 49.03%	\$ 50.26%	\$ 50.26%
Grades 4-6	\$ 678	\$ 689	\$ 704	\$ 704	\$ 715	\$ 756	\$ 802	\$ 843	\$ 866
Grades 7-8	\$ 623	\$ 633	\$ 647	\$ 647	\$ 657	\$ 695	\$ 737	\$ 775	\$ 796
Grades 9-12	\$ 642	\$ 652	\$ 666	\$ 666	\$ 677	\$ 716	\$ 759	\$ 798	\$ 820
	\$ 763	\$ 775	\$ 792	\$ 792	\$ 805	\$ 851	\$ 903	\$ 949	\$ 975
<b>Concentration Grant (&gt;55% population)</b>	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
<b>Maximum - 1.00 ADA, 100% UPP</b>									
Grades TK-3	\$ 3,838	\$ 3,870	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,971	\$ 4,090	\$ 4,195	\$ 4,307
Grades 4-6	\$ 3,528	\$ 3,558	\$ 3,595	\$ 3,595	\$ 3,595	\$ 3,651	\$ 3,760	\$ 3,857	\$ 3,960
Grades 7-8	\$ 3,633	\$ 3,664	\$ 3,702	\$ 3,702	\$ 3,702	\$ 3,759	\$ 3,872	\$ 3,972	\$ 4,078
Grades 9-12	\$ 4,319	\$ 4,356	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,470	\$ 4,603	\$ 4,722	\$ 4,848
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>									
Grades TK-3	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2012-13 REVENUE LIMIT DATA**

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
<b>School District per ADA Calculations</b>					
<b>2012-13 ADA for Rates</b>					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	9,261.42		9,261.42
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	9,261.42	-	9,261.42
<b>2012-13 Revenue Limit Data Elements</b>					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,403.12		\$ 6,403.12
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 67.21		\$ 67.21
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 6,470.33	\$ -	\$ 6,470.33
<b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
<b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b>					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 528,967		\$ 528,967
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 126,010		\$ 126,010
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 402,957	\$ -	\$ 402,957
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
<b>Calculated Rates per ADA</b>					
C-1	2012-13 Adj DI RL /ADA Rate	<b>Rate 1: Floor BRL Rate per ADA</b> Deficited BRL per ADA (B-3 * B-13)	\$ 5,029.26		\$ 5,029.26
C-2	2012-13 Adj DI RL /ADA Rate	<b>Rate 2: Floor Other BRL per ADA</b> Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 43.51		\$ 43.51
C-3	2012-13 Adj DI RL /ADA Rate	<b>Rate 3: Minimum State Aid Funding per ADA</b> Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 5,072.77		\$ 5,072.77
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
<b>Necessary Small School Data</b>					
N/A		Necessary Small School Add-on Amount	\$ 302.98		\$ 302.98
G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficited)	\$ -		\$ -
<b>Historical information for School Districts in existence in 2012-13:</b>					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 46,981,029		\$ 46,981,029
E-2	Sch District Revenue Limit	Local Revenue	\$ 30,102,214		\$ 30,102,214
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
<b>State Aid for Revenue Limit</b>					<b>16,878,815</b>

**STATE FUNDING INCORPORATED INTO LCFF**

Ocean View (66613) - 2018-19 July 1 Adopted Budget

6/1/18

**2012-13 CHARTER SCHOOL DATA**
**Charter School per ADA calculations**
**2012-13 Elements**

B-1 Charter School LCFF 2012-13 General Purpose Funding

\$	-		\$	-
----	---	--	----	---

Transition Calculation

B-2 Charter School LCFF 2012-13 Funded ADA

\$	-			-
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Transition Calculation

**2012-13 Calculated Floor Rates**

B-3 Charter School LCFF Base Floor Rate per ADA

\$	-	\$	-	\$	-
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Transition Calculation

(B-1 / B-2)

B-7 Charter School LCFF Categorical Program Entitlement Rate per

\$	-		\$	-
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Transition Calculation

ADA

B-9 Charter School LCFF Base Floor Rate per ADA - New Charter

\$	-		\$	-
----	---	--	----	---

Transition Calculation

**Other Calculated Rates per ADA**

B-11 Charter School LCFF Prior Year Cumulative Gap Rate

\$	-		\$	-
----	---	--	----	---

Transition Calculation

 (manual entry ONLY for charter school without certified  
CDE principal apportionment exhibits)

N/A N/A Minimum State Funding per ADA

\$	-	\$	-	\$	-
----	---	----	---	----	---

(B-1 / B-2)

**Historical information for Charter Schools in existence in 2012-13**

B-5 EHS Charter Block Grant (COE, Adjusted Total

	-		-
--	---	--	---

B-3 COE EHS &amp; SBC) In Lieu of Property Taxes

E-5 Charter Block Grant (Unified) Adjusted Total In Lieu of Property Taxes

	-		-
--	---	--	---

**State Aid for Charter General Purpose Block Grant**

-

**BASIC AID DISTRICTS FAIR SHARE**

8.92%

CDE Schedule Re-Certified

June 2013 2011-12 Fair Share taken in 2012-13

\$ -

2013-14 Exhibit:

2012-13 Cat Program Entitle.

A-50 Subsumed into LCFF 2012-13 Fair Share (2013-14 only)

\$ -

Adjusted 2012-13 Fair Share (2014-15

2012-13 Cat Program Entitl. through full statewide implementation)

A-51 Subsumed into LCFF [E.C. 42238.03(a)(2)(B)]

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**CATEGORICAL FUNDING REPEALED WITH LCFF**

Exhibit	Title	2012-13 Deficit
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**2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)**

A-1	Remedial Program	18,868
A-2	Retained and Recommended for Retention	570
A-3	Low STAR Score and At Risk of Retention	71,673
A-4	Core Academic Program	58,671
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	125,509
A-8	Pupil Transportation	867,142
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	68,501
A-11	Economic Impact Aid	1,117,637
A-12	Math and Reading Professional Development	46,097
A-13	Math and Reading Professional Development - English Learners	35,071
A-14	Administrator Training Program	-
A-15	Adult Education	-
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	342,298
A-19	Instructional Materials Fund Realignment Program	519,385
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	34,599
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	-
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	58,357
A-29	School Safety and Violence Prevention	34,383
A-30	Class Size Reduction Grade 9	-
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	-
A-34	Teacher Credentialing Block Grant	577,273
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	305,725
A-37	Targeted Instructional Improvement Block Grant	680,066
A-38	School and Library Improvement Block Grant	833,761
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	88,053
A-42	Arts and Music Block Grant	129,408
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	6,925
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	2,210,544
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		

**Total Categorical Program Funding incorporated into LCFF****8,230,516****Total Categorical Program Funding before Section 12.42 reduction****Categorical funding per ADA incorporated into ERT****TOTAL STATE AID****TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)****TOTAL ENTITLEMENT PER ADA**

District Charter

25,109,331 -

55,211,545 -

5,961

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Ocean View (66613) - 2018-19 July 1 Adopted Budget

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
COLA	1.57%	0.85%	1.02%	0.00%	1.56%	3.00%	2.57%	2.67%
GAP Funding rate	12.00%	30.16%	52.56%	56.08%	45.17%	100.00%	100.00%	100.00%
<b>Estimated Property Taxes (with RDA)</b>	<b>32,816,148</b>	<b>33,892,975</b>	<b>39,101,466</b>	<b>41,099,551</b>	<b>43,647,730</b>	<b>41,752,486</b>	<b>41,752,486</b>	<b>41,752,486</b>
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 32,816,148	\$ 33,892,975	\$ 39,101,466	\$ 41,099,551	\$ 43,647,730	\$ 41,752,486	\$ 41,752,486	\$ 41,752,486
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---	---	---

**OTHER LCFF TRANSITION INFORMATION**

*day/longer year penalties and other special adjustments per the School District LCFF*

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Floor Adjustments	-	-	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-	-	-	-
Funded Based on Target Formula	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE	TRUE	TRUE

**UNDUPLICATED PUPIL PERCENTAGE**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
District Enrollment	9,223	9,010	8,725	8,467	8,262	8,033	8,013	7,952
COE Enrollment	19	22	27	22	24	24	24	24
Total Enrollment	9,242	9,032	8,752	8,489	8,286	8,057	8,037	7,976
District Unduplicated Pupil Count	4,075	4,013	4,025	3,958	4,163	4,048	4,038	4,007
COE Unduplicated Pupil Count	5	6	5	3	2	2	2	2
Total Unduplicated Pupil Count	4,080	4,019	4,030	3,961	4,165	4,050	4,040	4,009

	1-yr percentage	2-yr percentage	3-yr percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	44.15%	44.50%	46.05%	46.66%	50.27%	50.26%
<b>Unduplicated Pupil Percentage (%)</b>	<b>44.15%</b>	<b>44.50%</b>	<b>45.00%</b>	<b>45.71%</b>	<b>47.62%</b>	<b>50.26%</b>

Alternate

Alternate

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Ocean View (66613) - 2018-19 July 1 Adopted Budget

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
ADA to use:									
<b>CURRENT YEAR ADA:</b>									
Grades TK-3	4,050.30	3,946.60	3,673.19	3,563.36	3,411.56	3,424.37	3,397.91	3,540.50	3,638.47
Grades 4-6	3,038.00	3,007.14	2,949.80	2,831.34	2,777.71	2,623.25	2,518.12	2,441.49	2,360.98
Grades 7-8	2,121.23	2,052.36	1,984.28	2,037.11	2,007.62	1,933.56	1,875.98	1,790.62	1,713.99
Grades 9-12	-	-	-	-	-	-	-	-	-

Non Public School, NPS-Licensed Children Institutions, Community Day School:

Grades TK-3	E-1	0.95	1.15	0.06	2.14	2.03	2.03	2.03	2.03
Grades 4-6	E-2	2.48	1.18	1.99	3.99	3.61	3.61	3.61	3.61
Grades 7-8	E-3	4.25	2.59	1.54	1.21	1.28	1.28	1.28	1.28
Grades 9-12	E-4	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>		9,013.78	8,612.19	8,435.40	8,204.23	7,988.10	7,798.93	7,779.53	7,720.36

County operated (Community School, Special Ed):

Grades TK-3	E-6 & E-11	12.07	14.52	14.90	10.25	4.83	4.83	4.83	4.83
Grades 4-6	E-7 & E-12	7.84	8.13	11.64	7.78	6.89	6.89	6.89	6.89
Grades 7-8	E-8 & E-13	7.38	4.78	4.06	8.36	11.32	11.32	11.32	11.32
Grades 9-12	E-9 & E-14	-	-	-	-	-	-	-	-
<b>TOTAL</b>		9,041.07	8,639.62	8,466.00	8,230.62	8,011.14	7,821.97	7,802.57	7,743.40

**RATIO: District ADA to Enrollment**

RATIO: Combined ADA to Enrollment

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

ADA transfer: Student from District to Charter (cross fiscal year)

Grades TK-3	A-6	-	-	-	-	-	-	-	-
Grades 4-6	A-7	-	-	-	-	-	-	-	-
Grades 7-8	A-8	-	-	-	-	-	-	-	-
Grades 9-12	A-9	-	-	-	-	-	-	-	-

ADA transfer: Student from Charter to District (cross fiscal year)

Grades TK-3	A-11	-	-	-	-	-	-	-	-
Grades 4-6	A-12	-	-	-	-	-	-	-	-
Grades 7-8	A-13	-	-	-	-	-	-	-	-
Grades 9-12	A-14	-	-	-	-	-	-	-	-

Difference (if diff. < 0, no adj. to PY ADA)

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Ocean View (66613) - 2018-19 July 1 Adopted Budget

**LCFF ADA**

**ADA Guarantee - Prior Year**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grades TK-3	4,050.30	3,946.60	3,673.19	3,563.36	3,411.56	3,424.37	3,397.91	3,540.50
Grades 4-6	3,038.00	3,007.14	2,949.80	2,831.34	2,777.71	2,623.25	2,518.12	2,441.49
Grades 7-8	2,121.23	2,052.36	1,984.28	2,037.11	2,007.62	1,933.56	1,875.98	1,790.62
Grades 9-12	-	-	-	-	-	-	-	-

<b>LCFF Subtotal</b>	<b>9,209.53</b>	<b>9,006.10</b>	<b>8,607.27</b>	<b>8,431.81</b>	<b>8,196.89</b>	<b>7,981.18</b>	<b>7,792.01</b>	<b>7,772.61</b>
NSS	-	-	-	-	-	-	-	-

**Combined Subtotal**

	9,209.53	9,006.10	8,607.27	8,431.81	8,196.89	7,981.18	7,792.01	7,772.61
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**ADA Guarantee - Current Year**

Grades TK-3	3,946.60	3,673.19	3,563.36	3,411.56	3,424.37	3,397.91	3,540.50	3,638.47
Grades 4-6	3,007.14	2,949.80	2,831.34	2,777.71	2,623.25	2,518.12	2,441.49	2,360.98
Grades 7-8	2,052.36	1,984.28	2,037.11	2,007.62	1,933.56	1,875.98	1,790.62	1,713.99
Grades 9-12	-	-	-	-	-	-	-	-

<b>LCFF Subtotal</b>	<b>9,006.10</b>	<b>8,607.27</b>	<b>8,431.81</b>	<b>8,196.89</b>	<b>7,981.18</b>	<b>7,792.01</b>	<b>7,772.61</b>	<b>7,713.44</b>
NSS	-	-	-	-	-	-	-	-

**Combined Subtotal**

	9,006.10	8,607.27	8,431.81	8,196.89	7,981.18	7,792.01	7,772.61	7,713.44
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**Change in LCFF ADA  
(excludes NSS ADA)**

	(203.43)	(398.83)	(175.46)	(234.92)	(215.71)	(189.17)	(19.40)	(59.17)
	Decline	Decline	Decline	Decline	Decline	Decline	Decline	Decline

**Funded LCFF ADA**

Grades TK-3	4,050.30	3,946.60	3,673.19	3,563.36	3,411.56	3,424.37	3,397.91	3,540.50
Grades 4-6	3,038.00	3,007.14	2,949.80	2,831.34	2,777.71	2,623.25	2,518.12	2,441.49
Grades 7-8	2,121.23	2,052.36	1,984.28	2,037.11	2,007.62	1,933.56	1,875.98	1,790.62
Grades 9-12	-	-	-	-	-	-	-	-

<b>Subtotal</b>	<b>9,209.53</b>	<b>9,006.10</b>	<b>8,607.27</b>	<b>8,431.81</b>	<b>8,196.89</b>	<b>7,981.18</b>	<b>7,792.01</b>	<b>7,772.61</b>
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior

**Funded NSS ADA**

Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-

**Subtotal**

	-	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior

**NPS, CDS, & COE Operated**

Grades TK-3	13.02	15.67	14.96	12.39	6.86	6.86	6.86	6.86
Grades 4-6	10.32	9.31	13.63	11.77	10.50	10.50	10.50	10.50
Grades 7-8	11.63	7.37	5.60	9.57	12.60	12.60	12.60	12.60
Grades 9-12	-	-	-	-	-	-	-	-

<b>Subtotal</b>	<b>34.97</b>	<b>32.35</b>	<b>34.19</b>	<b>33.73</b>	<b>29.96</b>	<b>29.96</b>	<b>29.96</b>	<b>29.96</b>
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior

**Combined Total**

Grades TK-3	4,063.32	3,962.27	3,688.15	3,575.75	3,418.42	3,431.23	3,404.77	3,547.36
Grades 4-6	3,048.32	3,016.45	2,963.43	2,843.11	2,788.21	2,633.75	2,528.62	2,451.99
Grades 7-8	2,132.86	2,059.73	1,989.88	2,046.68	2,020.22	1,946.16	1,888.58	1,803.22
Grades 9-12	-	-	-	-	-	-	-	-

<b>Total</b>	<b>9,244.50</b>	<b>9,038.45</b>	<b>8,641.46</b>	<b>8,465.54</b>	<b>8,226.85</b>	<b>8,011.14</b>	<b>7,821.97</b>	<b>7,802.57</b>
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior

# Ocean View (66613) - 2018-19 July 1 Adopted Budget

## EDUCATION PROTECTION ACCOUNT

### EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT

	Certified* 2012-13	Certified* 2013-14	Certified* 2014-15	Certified* 2015-16	Certified* 2016-17	2017-18	2018-19	2019-20	2020-21
A-1 Total ADA for EPA Minimum		9,244.64	9,037.61	8,641.92	8,465.09	8,226.85	8,011.14	7,821.97	7,802.57
A-2 Minimum Funding per ADA		200	200	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)		1,848,928	1,807,522	1,728,384	1,693,018	1,645,370	1,602,228	1,564,394	1,560,514

### EPA PROPORTIONATE SHARE CAP

Adjusted Total Revenue Limit						41,732,918	40,638,671	39,679,055	39,580,643
Current Year Adjusted NSS Allowance									

### B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA

B-2 Local Revenue/In-lieu of Property Taxes		46,895,932	45,845,716	43,838,473	42,941,455	41,732,918	40,638,671	39,679,055	39,580,643
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)		32,488,513	33,903,634	38,249,151	40,307,540	43,647,730	41,752,486	41,752,486	41,752,486
		14,407,419	11,942,082	5,589,322	2,633,915				

### EPA PROPORTIONATE SHARE

C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		46,895,932	45,845,716	43,838,473	42,941,455	41,732,918	40,638,671	39,679,055	39,580,643
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		21.031700000%	26.66368816%	25.71753613%	24.75704809%	23.87040000%	23.87040000%	23.87040000%	23.87040000%
C-3 EPA Proportionate Share (C-1 * C-2)		9,863,000	12,224,159	11,274,175	10,631,037	9,961,814	9,700,613	9,471,549	9,448,038

### EPA ENTITLEMENT

D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)		9,863,000	11,942,082	5,589,322	2,633,915	1,645,370	1,602,228	1,564,394	1,560,514
D-2 Miscellaneous Adjustments**									
D-3 Adjusted EPA Entitlement (D-1 + D-2)		10,058,301	9,863,000	11,942,082	5,589,322	1,645,370	1,602,228	1,564,394	1,560,514
D-4 Prior Year Annual Adjustment			50,375	42,649	(854,649)	(789,728)			
D-5 P2 Entitlement Net of PY Adjustment		10,058,301	9,913,375	11,984,731	1,779,266	855,642	1,602,228	1,564,394	1,560,514
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)		21.12293943%	26.76692016%	25.92116080%	24.89424756%	24.00000000%	24.00000000%	24.00000000%	24.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		10,108,676	9,905,649	11,957,003	1,844,187	1,645,370	1,602,228	1,564,394	1,560,514

### Calculation of Net State Aid before Minimum State Aid

Phase-In Entitlement	46,981,029	57,602,835	62,008,015	66,276,985	68,356,168	68,263,236	70,663,852	70,953,541	72,724,418
Less Property Taxes/In-Lieu	30,102,214	32,816,148	33,892,975	39,101,466	41,099,551	43,647,730	41,752,486	41,752,486	41,752,486
Gross State Aid	16,878,815	24,786,687	28,115,040	27,175,519	27,256,617	24,615,506	28,911,366	29,201,055	30,971,932
Less EPA Allocation	10,108,676	9,905,649	11,957,003	4,734,673	1,844,187	1,645,370	1,602,228	1,564,394	1,560,514
Net State Aid	6,770,139	14,881,038	16,158,037	22,440,846	25,412,430	22,970,136	27,309,138	27,636,661	29,411,418

### Minimum State Aid

Adjusted Total Revenue Limit	46,981,029	46,895,222	45,849,978	43,836,139	42,943,737	41,732,918	40,638,671	39,679,055	39,580,643
2012-13 Deficitd NSS Allowance									
Less Property Taxes/In-Lieu	30,102,214	32,816,148	33,892,975	39,101,466	41,099,551	43,647,730	41,752,486	41,752,486	41,752,486
Less EPA Allocation	10,108,676	9,905,649	11,957,003	4,734,673	1,844,187	1,645,370	1,602,228	1,564,394	1,560,514
Revenue Limit Minimum State Aid	6,770,139	4,173,425							
Categorical Minimum State Aid	8,230,516	8,230,516	8,230,516	8,230,516	8,230,516	8,230,516	8,230,516	8,230,516	8,230,516
Minimum State Aid Guarantee	15,000,655	12,403,941	8,230,516	8,230,516	8,230,516	8,230,516	8,230,516	8,230,516	8,230,516
Charter School Minimum State Aid Offset (effective 2014-15)									

### LCFF State Aid

EPA in Excess to LCFF Funding	15,000,655	14,881,038	16,158,037	22,440,846	25,412,430	22,970,136	27,309,138	27,636,661	29,411,418
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\*Values displayed are final as of the 4th quarter payment/p2 certification, except for the PY Adjustment which is based on Annual certification (3rd quarter payment of the subsequent year)

\*\*A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issuing an invoice to an LEA is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

# Ocean View (66613) - 2018-19 July 1 Adopted Budget

## LCAP Percentage to Increase or Improve Services:

### Summary Supplemental & Concentration Grant

	2018-19	2019-20	2020-21	2021-22
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	6,172,320	6,339,480	6,501,230	6,646,539
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	6,172,320	6,339,480	6,501,230	6,646,539
3. Difference [1] less [2]	-	-	-	-
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	-	-	-	-
GAP funding rate	100.00%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]&lt;0 then [1]) (for LCAP entry)</i>	6,172,320	6,339,480	6,501,230	6,646,539
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement &amp; Transportation</i>	62,944,324	63,066,853	64,675,980	66,121,568
LCFF Phase-In Entitlement	70,663,852	70,953,541	72,724,418	74,315,315
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	9.81%	10.05%	10.05%	10.05%
<p>*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a &lt;=0, then calculate the minimum proportionality percentage at Estimated Supplemental &amp; Concentration Grant Funding, step 5.</p>				

### SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 6,172,320	\$ 6,339,480	\$ 6,501,230	\$ 6,646,539
Current year Percentage to Increase or Improve Services	9.81%	10.05%	10.05%	10.05%

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**LEASE REVENUE PROJECTIONS**

OCEAN VIEW SCHOOL DISTRICT

LONG TERM LEASE

REVENUE PROJECTIONS FOR 2018/2019

CREST VIEW

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
Wai-Mart - Pad 1	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	281,250.00
Outpad 2/Alden	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	62,052.00
Outpad 4/TRT	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	62,052.00
Outpad 3/GACC	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	62,052.00
	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>38,950.50</b>	<b>467,406.00</b>

RANCHO VIEW

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
Lowe's Hardware	44,029.60	44,029.60	44,029.60	44,029.60	44,029.60	44,029.60	44,029.60	44,029.60	44,029.60	44,029.60	44,029.60	44,029.60	528,355.20
	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>44,029.60</b>	<b>528,355.20</b>

Total Lease revenue for Wai-Mart and Lowe's for 2018/2019

\$995,761.20

## 2018/2019

All sites are on 5 year contracts (2016-2021) unless noted under Comments

# OCEAN VIEW SCHOOL DISTRICT

## FIVE YEAR SHORT TERM REVENUE PROJECTIONS FOR YEARS 2018/2019 through 2022/2023

SITE	TENANT	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	5 YEAR TOTAL
GLEN	BRIGHTSTAR LEARNING	264,275.16	270,882.04	277,654.09	284,595.44	291,710.33	1,389,117.06
HARBOUR	RAINBOW AFTER-SCHOOL CARE	107,781.12	110,475.65	113,237.54	116,068.48	118,970.19	566,532.97
HAVEN	LePORT EDUCATIONAL INST	344,786.64	353,406.31	362,241.46	371,297.50	380,579.94	1,812,311.85
MEADOW	CARDEN CONSERVATORY	143,913.24	147,511.07	151,198.85	154,978.82	158,853.29	756,455.27
	VACANT						0.00
	LAURA ROBERTS/DANCE	14,118.72	14,471.69	14,833.48	15,204.32	15,584.43	74,212.63
	KELLIE'S ACADEMY	114,815.04	117,685.42	120,627.55	123,643.24	126,734.32	603,505.57
	MONTESSORI	97,526.64	99,964.81	102,463.93	105,025.52	107,651.16	512,632.06
	N. H.B. COMM. NURSERY	21,136.92	21,665.34	22,206.98	22,762.15	23,331.20	111,102.60
	<b>Total Meadow View</b>	<b>391510.56</b>	<b>401298.324</b>	<b>411330.7821</b>	<b>421614.0517</b>	<b>432154.4029</b>	<b>2,057,908.12</b>
PARK	VACANT						0.00
ROBINWOOD	GRACE LUTHERAN SCHOOL	254,462.79	260,824.36	267,344.97	274,028.60	280,879.32	1,337,540.04
	<b>TOTAL LEASE INCOME ALL SITES</b>	<b>1,362,816.27</b>	<b>1,396,886.68</b>	<b>1,431,808.84</b>	<b>1,467,604.07</b>	<b>1,504,294.18</b>	<b>7,163,410.04</b>

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**LOTTERY REPORT**

July 1 Budget  
2017-18 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,167,511.19		603,494.56	1,771,005.75
2. State Lottery Revenue	8560	1,223,042.00		402,096.00	1,625,138.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
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)		2,390,553.19	0.00	1,005,590.56	3,396,143.75
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	770,802.00			770,802.00
2. Classified Salaries	2000-2999	308,093.00			308,093.00
3. Employee Benefits	3000-3999	303,915.81			303,915.81
4. Books and Supplies	4000-4999	55,424.00		915,600.00	971,024.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	23,719.00			23,719.00
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 )		1,461,953.81	0.00	915,600.00	2,377,553.81
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	928,599.38	0.00	89,990.56	1,018,589.94
<b>D. COMMENTS:</b>					

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

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

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2017- 2018**

**SUMMARY OF INTERFUND ACTIVITIES**

July 1 Budget  
2018-19 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

30 66613 00000  
Form SIA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(22,450.00)	0.00	(340,504.00)				
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,950.00	0.00	183,933.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,500.00	0.00	156,571.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
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								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget  
2018-19 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund		Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	22,450.00	(22,450.00)	340,504.00	(340,504.00)	250,000.00	250,000.00		

**OCEAN VIEW SCHOOL DISTRICT**

**ADOPTED BUDGET  
2018 - 2019**

**CRITERIA AND STANDARDS – GENERAL FUND**



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	8,589	8,611		
Charter School				
<b>Total ADA</b>	<b>8,589</b>	<b>8,611</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	8,436	8,439		
Charter School				
<b>Total ADA</b>	<b>8,436</b>	<b>8,439</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	8,185	8,204		
Charter School		0		
<b>Total ADA</b>	<b>8,185</b>	<b>8,204</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	7,988			
Charter School	0			
<b>Total ADA</b>	<b>7,988</b>			

### 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	8,587	8,725		
Charter School				
<b>Total Enrollment</b>	<b>8,587</b>	<b>8,725</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	8,436	8,467		
Charter School				
<b>Total Enrollment</b>	<b>8,436</b>	<b>8,467</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	8,287	8,263		
Charter School				
<b>Total Enrollment</b>	<b>8,287</b>	<b>8,263</b>	<b>0.3%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	8,033			
Charter School				
<b>Total Enrollment</b>	<b>8,033</b>			

### 2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

#### 3A. Calculating the District's ADA to Enrollment Standard

**DATA ENTRY:** All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	8,436	8,725	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>8,436</b>	<b>8,725</b>	<b>96.7%</b>
Second Prior Year (2016-17)			
District Regular	8,204	8,467	
Charter School			
<b>Total ADA/Enrollment</b>	<b>8,204</b>	<b>8,467</b>	<b>96.9%</b>
First Prior Year (2017-18)			
District Regular	7,988	8,263	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>7,988</b>	<b>8,263</b>	<b>96.7%</b>
Historical Average Ratio:			96.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **97.3%**

#### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

**DATA ENTRY:** Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	7,799	8,033		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>7,799</b>	<b>8,033</b>	<b>97.1%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	7,773	8,013		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,773</b>	<b>8,013</b>	<b>97.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	7,713	7,952		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,713</b>	<b>7,952</b>	<b>97.0%</b>	<b>Met</b>

#### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

**DATA ENTRY:** Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

##### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

##### 4A1. Calculating the District's LCFF Revenue Standard

**DATA ENTRY:** Enter LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

##### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.  
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.  
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		70,981,411.00	71,276,757.00	73,055,826.00

  

		Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	8,230.62	8,011.14	7,821.97	7,802.57
b.	Prior Year ADA (Funded)		8,230.62	8,011.14	7,821.97
c.	Difference (Step 1a minus Step 1b)		(219.48)	(189.17)	(19.40)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-2.67%	-2.36%	-0.25%

  

		Prior Year LCFF Funding	COLA percentage (if district is at target)	COLA amount (proxy for purposes of this criterion)	Gap Funding (if district is not at target)	Economic Recovery Target Funding (current year increment)	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	Percent Change Due to Funding Level (Step 2e divided by Step 2a)
Step 2 - Change in Funding Level		68,263,236.00	0.00%	0.00	1,602,340.00	0.00	1,602,340.00	2.35%
a.	Prior Year LCFF Funding	68,263,236.00						
b1.	COLA percentage (if district is at target)		3.00%					
b2.	COLA amount (proxy for purposes of this criterion)			2,119,915.56				
c.	Gap Funding (if district is not at target)				1,602,340.00			
d.	Economic Recovery Target Funding (current year increment)					0.00		
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)					0.00		
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)					0.00		

  

		-0.32%	0.64%	2.32%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		-0.32%	0.64%	2.32%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.32% to .68%	-36% to 1.64%	1.32% to 3.32%

#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	43,647,730.00	41,752,486.00	41,752,486.00	41,752,486.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

##### Necessary Small School District Projected LCFF Revenue

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

#### 4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	68,263,236.00	70,663,852.00	70,953,541.00	72,724,418.00
District's Projected Change in LCFF Revenue:		3.52%	0.41%	2.50%
LCFF Revenue Standard:		-1.32% to .68%	-.36% to 1.64%	1.32% to 3.32%
Status:		Not Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

The District's LCFF is projected to be fully funded at the Total Target for the first time in 2018-19 with a 3% COLA.

## 5. CRITERION: Salaries and Benefits

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

### 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	54,648,990.04	61,476,312.74	88.9%
Second Prior Year (2016-17)	54,953,360.64	60,815,939.15	90.4%
First Prior Year (2017-18)	53,967,139.88	62,458,512.22	86.4%
	Historical Average Ratio:		88.6%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.6% to 91.6%</b>	<b>85.6% to 91.6%</b>	<b>85.6% to 91.6%</b>

### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	52,979,389.00	59,311,590.00	89.3%	Met
1st Subsequent Year (2019-20)	54,593,082.47	60,925,283.47	89.6%	Met
2nd Subsequent Year (2020-21)	55,863,661.39	62,195,862.39	89.8%	Met

### 5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.32%	0.64%	2.32%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.32% to 9.68%</b>	<b>-9.36% to 10.64%</b>	<b>-7.68% to 12.32%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.32% to 4.68%	-4.36% to 5.64%	-2.68% to 7.32%

### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	4,542,800.76		
Budget Year (2018-19)	4,309,363.00	-5.14%	No
1st Subsequent Year (2019-20)	4,309,363.00	0.00%	No
2nd Subsequent Year (2020-21)	4,309,363.00	0.00%	No

Explanation:  
(required if Yes)

#### Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2017-18)	7,134,040.00		
Budget Year (2018-19)	6,068,021.00	-14.94%	Yes
1st Subsequent Year (2019-20)	6,068,021.00	0.00%	No
2nd Subsequent Year (2020-21)	6,068,021.00	0.00%	No

Explanation:  
(required if Yes)

Per the direction of School Services of California and the Orange County Department of Education, the District will not budget for the 2018-19 One Time Discretionary Funds until they become realized. The One Time Discretionary Funds in 2017-18 was \$1208615

#### Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2017-18)	6,240,412.60		
Budget Year (2018-19)	5,686,883.00	-8.87%	Yes
1st Subsequent Year (2019-20)	5,686,883.00	0.00%	No
2nd Subsequent Year (2020-21)	5,686,883.00	0.00%	No

Explanation:  
(required if Yes)

The District received \$626,000 in 2017-18, and will not budget for 2018-19 local donations until received.

#### Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2017-18)	5,486,547.41		
Budget Year (2018-19)	3,492,342.00	-36.35%	Yes
1st Subsequent Year (2019-20)	3,402,351.00	-2.58%	No
2nd Subsequent Year (2020-21)	3,402,351.00	0.00%	No

Explanation:  
(required if Yes)

As of budget adoption the District does not have a planned text book adoption for 2018-19. The district does not budget for the expenses offset by local donations. Educator Effectiveness Grant Ended in 2017-18.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2017-18)	8,039,382.24		
Budget Year (2018-19)	7,274,434.37	-9.52%	Yes
1st Subsequent Year (2019-20)	7,274,434.37	0.00%	No
2nd Subsequent Year (2020-21)	7,524,434.37	3.44%	No

**Explanation:**  
(required if Yes)

The district does not budget for the expenses offset by local donations. Educator Effectiveness Grant Ended in 2017-18.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2017-18)	17,917,253.36		
Budget Year (2018-19)	16,064,267.00	-10.34%	Not Met
1st Subsequent Year (2019-20)	16,064,267.00	0.00%	Met
2nd Subsequent Year (2020-21)	16,064,267.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2017-18)	13,525,929.65		
Budget Year (2018-19)	10,766,776.37	-20.40%	Not Met
1st Subsequent Year (2019-20)	10,676,785.37	-0.84%	Met
2nd Subsequent Year (2020-21)	10,926,785.37	2.34%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

Per the direction of School Services of California and the Orange County Department of Education, the District will not budget for the 2018-19 One Time Discretionary Funds until they become realized. The One Time Discretionary Funds in 2017-18 was \$1208615

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

The District received \$626,000 in 2017-18, and will not budget for 2018-19 local donations until received.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

As of budget adoption the District does not have a planned text book adoption for 2018-19. The district does not budget for the expenses offset by local donations. Educator Effectiveness Grant Ended in 2017-18.

**Explanation:**  
Services and Other Exps  
(linked from 6B  
if NOT met)

The district does not budget for the expenses offset by local donations. Educator Effectiveness Grant Ended in 2017-18.

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

### 7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

### 7B. Calculating the District's Required Minimum Contribution

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

#### 2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	86,656,591.37			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	86,656,591.37	2,599,697.74	2,609,101.37	N/A

#### 3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	86,656,591.37			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	86,656,591.37	2,599,697.74	2,349,104.16	2,349,104.16

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
1,733,131.83	2,349,104.16

e. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
2,609,101.37	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

2,349,104.16
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

### 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,538,772.00	2,590,000.00	2,725,304.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	4,399,051.39
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,538,772.00	2,590,000.00	7,124,355.39
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	84,624,894.80	86,297,552.25	90,843,465.41
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	84,624,894.80	86,297,552.25	90,843,465.41
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	7.8%

District's Deficit Spending Standard Percentage Levels  
(Line 3 times 1/3):

1.0%	1.0%	2.6%
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<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	3,351,936.25	61,726,312.74	N/A	Met
Second Prior Year (2016-17)	747,331.62	60,815,939.15	N/A	Met
First Prior Year (2017-18)	(3,633,955.62)	62,458,512.22	5.8%	Not Met
Budget Year (2018-19) (Information only)	194,164.63	59,311,590.00		

### 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

The District is estimating that expenditures in 2017-18 exceeds expenditures in prior years due to increased staffing, text book adoption, Special Education, and transportation costs.

## 9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

### 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	5,487,131.00	7,259,252.14	N/A	Met
Second Prior Year (2016-17)	9,482,526.00	10,611,188.39	N/A	Met
First Prior Year (2017-18)	8,465,352.00	11,358,520.01	N/A	Met
Budget Year (2018-19) (Information only)	7,724,564.39			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$67,000 (greater of)	0	to 300
4% or \$67,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	7,799	7,780	7,720
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

### 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

**DATA ENTRY:** For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

### 10B. Calculating the District's Reserve Standard

**DATA ENTRY:** If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	86,656,591.37	88,180,293.84	89,450,872.76
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	86,656,591.37	88,180,293.84	89,450,872.76
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,599,697.74	2,645,408.82	2,683,526.18
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>2,599,697.74</b>	<b>2,645,408.82</b>	<b>2,683,526.18</b>

### 10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

**Reserve Amounts**

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources  
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)  
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard  
(Section 10B, Line 7):**

Status:

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00		
2,599,698.00	2,645,408.82	2,683,526.18
4,071,522.02	3,189,580.59	2,521,921.47
(0.44)	(0.56)	(0.56)
0.00		
0.00		
0.00		
6,671,219.58	5,834,988.85	5,205,447.09
7.70%	6.62%	5.82%
<b>2,599,697.74</b>	<b>2,645,408.82</b>	<b>2,683,526.18</b>
Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

### S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

### S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%  
or -\$20,000 to +\$20,000

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(13,695,554.00)			
Budget Year (2018-19)	(13,647,109.37)	(48,444.63)	-0.4%	Met
1st Subsequent Year (2019-20)	(13,647,109.37)	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	(13,647,109.37)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	250,000.00			
Budget Year (2018-19)	250,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	250,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	(250,000.00)	-100.0%	Not Met

#### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

### S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

The district's transfer out obligation of \$250,000 ends after 2019-20.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:  
(required if YES)

## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases	1	LCFF Base	01-7438/39	3,325
Certificates of Participation	12	Lease Revenue	40-7438/39	22,545,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

State of California-Portables	1	CSPP State Preschool	12-7439	14,000
<b>TOTAL:</b>				<b>22,562,325</b>

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	19,959	3,325	0	0
Certificates of Participation	2,116,376	2,125,775	2,153,075	2,183,325
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

State of California-Portables	14,000	14,000	0	0
<b>Total Annual Payments:</b>	<b>2,150,335</b>	<b>2,143,100</b>	<b>2,153,075</b>	<b>2,183,325</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

The COP payments will be made from the lease revenue received in Fund 40.

---

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The District is currently making a 100% contribution for employee(s) only to the least expensive medical plan for eligible employees. Criteria includes 10 years of district employment, and retirement between the ages of 55 and 65.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

66,664

4. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 4a minus Line 4b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the date of the OPEB valuation

17,127,875.00

17,127,875.00

Actuarial

Jul 01, 2015

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
2,062,177.00	2,062,177.00	2,062,177.00
420,384.00	420,384.00	420,384.00
420,384.00	420,384.00	420,384.00
111	111	111

## S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
----

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

### If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

## S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	398.0	378.0	376.0	374.0

### Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2017-18 is still being negotiated.

### Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

405,229

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

0

0

0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Yes

Yes

Yes

3,328,950

3,328,950

3,328,950

Capped at 3 tiers

Capped at 3 tiers

Capped at 3 tiers

0.0%

0.0%

0.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Yes

Yes

Yes

343,007

332,384

334,909

-3.1%

0.8%

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Yes

Yes

Yes

Yes

Yes

Yes

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

## S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	130.0	121.0	121.0	121.0

### Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2017-18 is still being negotiated.

### Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

### Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

158,384

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

0

0

0

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,126,700	1,126,700	1,126,700
Capped at 3 tiers	Capped at 3 tiers	Capped at 3 tiers
0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
94,422	91,498	92,193
	3.1%	0.8%

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	60.0	60.0	60.0	60.0

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

2017-18 is still being negotiated.

If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

76,965

4. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?  
2. Total cost of H&W benefits  
3. Percent of H&W cost paid by employer  
4. Percent projected change in H&W cost over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
538,000	538,000	538,000
Capped at 3 tiers	Capped at 3 tiers	Capped at 3 tiers
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?  
2. Cost of step and column adjustments  
3. Percent change in step & column over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
11,037	10,695	10,777
	3.1%	0.8%

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

### S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 21, 2018

### S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

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## ADDITIONAL FISCAL INDICATORS

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

- A2. Is the system of personnel position control independent from the payroll system?

No

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

Yes

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7. Is the district's financial system independent of the county office system?

No

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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