**OCEAN VIEW SCHOOL DISTRICT**
17200 Pinehurst Lane
Huntington Beach, CA 92647

# PRELIMINARY BUDGET
# 2018-2019

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

**Keith Farrow**
Director, Fiscal Services

**Jose Velazquez**
Accountant



**June 12, 2018**

# OCEAN VIEW SCHOOL DISTRICT

## PRELIMINARY BUDGET
## 2018 - 2019

## GENERAL FUND

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2018-19 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & 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<br>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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2018-19 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (3,633,955.62) | (1,029,020.43) | (4,662,976.05) | 194,164.63 | (122,637.00) | 71,527.63 | -101.5% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 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 | | 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% |

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|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 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 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |

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

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

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|---|---|---|---|---|---|---|---|---|---|
| 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% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 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% |

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|---|---|---|---|---|---|---|---|---|---|
| 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% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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% |

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|---|---|---|---|---|---|---|---|---|---|
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 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% |

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|---|---|---|---|---|---|---|---|---|---|
| **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 | | | | | | | | | |

| | | | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | |
|---|---|---|---|---|---|---|---|---|---|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| (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 | Resource Codes | Object Codes | 2017-18 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2018-19 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' 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% |
| Certificated Pupil Support Salaries | | 1200 | 772,485.00 | 742,638.00 | 1,515,123.00 | 746,078.00 | 746,779.00 | 1,492,857.00 | -1.5% |
| Certificated Supervisors' and Administrators' Salaries | | 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% |
| Other Certificated Salaries | | 1900 | 115,385.00 | 399,199.00 | 514,584.00 | 122,523.00 | 387,320.00 | 509,843.00 | -0.9% |
| TOTAL, CERTIFICATED SALARIES | | | 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 | | 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% |
| Classified Support Salaries | | 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% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 630,600.00 | 377,431.00 | 1,008,031.00 | 648,490.00 | 313,469.00 | 961,959.00 | -4.6% |
| Clerical, Technical and Office Salaries | | 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% |
| Other Classified Salaries | | 2900 | 267,036.00 | 18,786.00 | 285,822.00 | 264,420.00 | 19,053.00 | 283,473.00 | -0.8% |
| TOTAL, CLASSIFIED SALARIES | | | 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 | | 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% |
| PERS | | 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% |
| OASDI/Medicare/Alternative | | 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% |
| Health and Welfare Benefits | | 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% |
| Unemployment Insurance | | 3501-3502 | 21,016.83 | 7,532.04 | 28,548.87 | 19,961.00 | 7,066.00 | 27,027.00 | -5.3% |
| Workers' Compensation | | 3601-3602 | 573,612.08 | 206,196.00 | 779,808.08 | 581,952.00 | 204,782.00 | 786,734.00 | 0.9% |
| OPEB, Allocated | | 3701-3702 | 293,793.00 | 0.00 | 293,793.00 | 413,644.00 | 6,740.00 | 420,384.00 | 43.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 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 | | 4100 | 625,000.00 | 915,600.00 | 1,540,600.00 | 0.00 | 500,000.00 | 500,000.00 | -67.5% |
| Books and Other Reference Materials | | 4200 | 9,917.00 | 475.99 | 10,392.99 | 9,567.00 | 0.00 | 9,567.00 | -7.9% |
| Materials and Supplies | | 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2018-19 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2018-19 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 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 | 0.0% |
| 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 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2018-19 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & 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% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2018-19 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & 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 Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals Unrestricted (A) | 2017-18 Estimated Actuals Restricted (B) | 2017-18 Estimated Actuals Total Fund col. A + B (C) | 2018-19 Budget Unrestricted (D) | 2018-19 Budget Restricted (E) | 2018-19 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (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% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (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% |

| 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

## PRELIMINARY 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% |
| **Revenue** | | | | | | | |
| 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% |
| **Total, Revenues:** | **$ 86,180,489** | **$ 86,728,119** | **0.6%** | **$ 87,017,808** | **0.3%** | **$ 88,788,685** | **2.0%** |
| **Expenditures** | | | | | | | |
| 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 | | | | | | | |
| **Total, Expenditures:** | **$ 90,593,465** | **$ 86,406,591** | **-4.6%** | **$ 87,930,294** | **1.8%** | **$ 89,450,873** | **1.7%** |
| **Other Financing Sources/Uses:** | | | | | | | |
| 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% |
| **Total Expenditures & Other Sources/Uses** | $ 90,843,465 | $ 86,656,591 | -4.6% | $ 88,180,294 | 1.8% | $ 89,450,873 | 1.4% |
| **Net Inc. (Dec.) in Fund Balance** | **$ (4,662,976)** | **$ 71,528** | **-101.5%** | **$ (1,162,486)** | **-1725.2%** | **$ (662,188)** | **-43.0%** |
| **Ending balance** | **$ 8,064,359** | **$ 8,135,886** | **0.9%** | **$ 6,973,401** | **-14.3%** | **$ 6,311,213** | **-9.5%** |
| **Components of Ending Balance:** | | | | | | | |
| 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 | |
| **Unappropriated** | **$ 4,399,051** | **$ 4,071,522** | | **$ 3,189,580** | | **$ 2,521,921** | |

OCEAN VIEW SCHOOL DISTRICT

PRELIMINARY BUDGET
2018 - 2019

AVERAGE DAILY ATTENDANCE

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

OCEAN VIEW SCHOOL DISTRICT

PRELIMINARY BUDGET
2018 - 2019

LOCAL CONTROL FUNDING FORMULA SUMMARY

**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 |
| **Transition Components:** | | | | | | | | |
| 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)* | FALSE | FALSE | FALSE | FALSE | FALSE | FALSE | TRUE | TRUE |
| 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 | - | - | - | - | - | - | - | - |
| **Total LCFF Entitlement** | **$ 57,602,835** | **$ 62,008,015** | **$ 66,276,985** | **$ 68,356,168** | **$ 68,263,236** | **$ 70,663,852** | **$ 70,953,541** | **$ 72,724,418** |

| Components of LCFF By Object Code | 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 | - | - | - | - | - | - | - | - | - |
| 8311 & 8590 - Categoricals | 8,230,516 | - | - | - | - | - | - | - | - |
| 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 |
| *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 |
| 8096 - In-Lieu of Property Taxes | | - | - | - | - | - | - | - | - |
| *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* | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Phase-In Entitlement** | | **$ 57,602,835** | **$ 62,008,015** | **$ 66,276,985** | **$ 68,356,168** | **$ 68,263,236** | **$ 70,663,852** | **$ 70,953,541** | **$ 72,724,418** |
| 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 |
|---|---|---|---|---|---|---|---|---|
| **Unduplicated Pupil Population** | | | | | | | | |
| 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% |
| **FUNDED ADA** | | | | | | | | |
| ***Adjusted Base Grant ADA*** | *Prior Year* | *Prior Year* | *Prior Year* | *Prior Year* | *Prior Year* | *Prior Year* | *Prior Year* | *Prior Year* |
| 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 | - | - | - | - | - | - | - | - |
| ***Total Adjusted Base Grant ADA*** | ***9,244.50*** | ***9,038.45*** | ***8,641.46*** | ***8,465.54*** | ***8,226.85*** | ***8,011.14*** | ***7,821.97*** | ***7,802.57*** |
| ***Necessary Small School ADA*** | *Current year* | *Current year* | *Current year* | *Current year* | *Current year* | *Current year* | *Current year* | *Current year* |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| ***Total Necessary Small School ADA*** | - | - | - | - | - | - | - | - |
| **Total Funded ADA** | **9244.50** | **9038.45** | **8641.46** | **8465.54** | **8226.85** | **8011.14** | **7821.97** | **7802.57** |
| **ACTUAL ADA *(Current Year Only)*** | | | | | | | | |
| 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 | - | - | - | - | - | - | - | - |
| **Total Actual ADA** | **9,041.07** | **8,639.62** | **8,466.00** | **8,230.62** | **8,011.14** | **7,821.97** | **7,802.57** | **7,743.40** |
| *Funded Difference (Funded ADA less Actual ADA)* | *203.43* | *398.83* | *175.46* | *234.92* | *215.71* | *189.17* | *19.40* | *59.17* |

**LCAP Percentage to Increase or Improve Services**

| | 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 $ | 5,838,886 $ | 5,810,020 $ | 5,970,634 $ | 6,172,320 $ | 6,339,480 $ | 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

**CALCULATE LCFF TARGET**

| | ADA | Base | Gr Span | Supp | Concen | TARGET 2013-14 | ADA | Base | Gr Span | Supp | Concen | TARGET 2014-15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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 |
| 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 | 2013-14 | 12-13 Rate | 14-15 ADA | 2014-15 |
|---|---|---|---|---|---|---|
| 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**

| | 2013-14 | 2014-15 |
|---|---|---|
| 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 (deficited) | - | | | - | | | - |
| 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 |

| | 2013-14 | 2014-15 |
|---|---|---|
| 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 Minimim State Aid with Offset | | - |
| TOTAL STATE AID | 24,786,687 | 28,115,040 |
| **Additional State Aid (Additional SA)** | - | - |

| | | | 2013-14 | | | 2014-15 |
|---|---|---|---|---|---|---|
| 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 | |
| LCFF Entitlement PER ADA | | 5,961 | 6,231 | | | 6,860 |
| PER ADA CHANGE OVER PRIOR YEAR | 4.52% | 270 | | 10.09% | 629 | |
| 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

### CALCULATE LCFF TARGET

**2015-16** — COLA 1.020%

| Unduplicated as % of Enrollment | ADA | Base (3 yr average) | Gr Span | Supp (45.00%) | Concen (45.00%) | TARGET 2015-16 |
|---|---|---|---|---|---|---|
| Grades TK-3 | 3,688.15 | 7,083 | 737 | 704 | - | 31,437,053 |
| Grades 4-6 | 2,963.43 | 7,189 | | 647 | - | 23,221,467 |
| Grades 7-8 | 1,989.88 | 7,403 | | 666 | - | 16,056,879 |
| Grades 9-12 | - | 8,578 | 223 | 792 | - | - |
| Subtract NSS | - | - | - | | | - |
| NSS Allowance | | - | | | | - |
| TOTAL BASE | 8,641.46 | 62,158,346 | 2,718,167 | 5,838,886 | - | 70,715,399 |
| Targeted Instructional Improvement Block Grant | | | | | | 680,066 |
| Home-to-School Transportation | | | | | | 867,142 |
| Small School District Bus Replacement Program | | | | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | 72,262,607 |
| Funded Based on Target Formula *(based on prior year P-2 certification)* | | | | | | FALSE |

**2016-17** — COLA 0.000%

| Unduplicated as % of Enrollment | ADA | Base (3 yr average) | Gr Span | Supp (45.71%) | Concen (45.71%) | TARGET 2016-17 |
|---|---|---|---|---|---|---|
| Grades TK-3 | 3,575.75 | 7,083 | 737 | 715 | - | 30,518,684 |
| Grades 4-6 | 2,843.11 | 7,189 | | 657 | - | 22,307,662 |
| Grades 7-8 | 2,046.68 | 7,403 | | 677 | - | 16,536,729 |
| Grades 9-12 | - | 8,578 | 223 | 805 | - | - |
| Subtract NSS | - | - | - | | | - |
| NSS Allowance | | - | | | | - |
| TOTAL BASE | 8,465.54 | 60,917,727 | 2,635,328 | 5,810,020 | - | 69,363,075 |
| Targeted Instructional Improvement Block Grant | | | | | | 680,066 |
| Home-to-School Transportation | | | | | | 867,142 |
| Small School District Bus Replacement Program | | | | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | 70,910,283 |
| Funded Based on Target Formula | | | | | | FALSE |

| | 2015-16 | | 2016-17 | |
|---|---|---|---|---|
| ECONOMIC RECOVERY TARGET PAYMENT | 3/8 | - | 1/2 | - |

### CALCULATE LCFF FLOOR

| | 12-13 Rate | 15-16 ADA | 2015-16 | 12-13 Rate | 16-17 ADA | 2016-17 |
|---|---|---|---|---|---|---|
| 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 |
|---|---|---|---|---|
| LOCAL CONTROL FUNDING FORMULA TARGET | | 72,262,607 | | 70,910,283 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | 59,645,993 | | 65,095,327 |
| LCFF Need *(LCFF Target less LCFF Floor, if positive)* | | 12,616,614 | | 5,814,956 |
| Current Year Gap Funding | 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

| | 2015-16 | 2016-17 |
|---|---|---|
| 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 | 2015-16 | 12-13 Rate | 16-17 ADA | 2016-17 |
|---|---|---|---|---|---|---|
| | | | N/A | | | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | 5,072.77 | 8,641.46 | 43,836,139 | 5,072.77 | 8,465.54 | 42,943,737 |
| 2012-13 NSS Allowance (deficited) | | | - | | | - |
| 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 |

| | 2015-16 | 2016-17 |
|---|---|---|
| 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 Minimim State Aid with Offset | - | - |
| TOTAL STATE AID | 27,175,519 | 27,256,617 |
| **Additional State Aid (Additional SA)** | - | - |

| | % | Amount | 2015-16 | % | Amount | 2016-17 |
|---|---|---|---|---|---|---|
| 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 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 |
| 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 | | | | | | | | | | | | |
| Transition Entitlement | | | | | | 68,263,236 | | | | | | 70,663,852 |
| Local Revenue *(including RDA)* | | | | | | (43,647,730) | | | | | | (41,752,486) |
| 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 (deficited) | | | | | | - | | | | | | - |
| 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 Minimim 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 |

Ocean View (66613) - 2018-19 July 1 Adopted Budget | 43252 | v19.1b

## LOCAL CONTROL FUNDING FORMULA

### CALCULATE LCFF TARGET

| Unduplicated as % of Enrollment | ADA | Base (3 yr average) | Gr Span | Supp (50.26%) | Concen (50.26%) | 2019-20 TARGET (COLA 2.570%) | ADA | Base (3 yr average) | Gr Span | Supp (50.26%) | Concen (50.26%) | 2020-21 TARGET (COLA 2.670%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Grades TK-3 | 3,404.77 | 7,599 | 790 | 843 | - | 31,433,730 | 3,547.36 | 7,802 | 811 | 866 | - | 33,624,641 |
| Grades 4-6 | 2,528.62 | 7,713 | | 775 | - | 21,463,712 | 2,451.99 | 7,919 | | 796 | - | 21,369,137 |
| Grades 7-8 | 1,888.58 | 7,943 | | 798 | - | 16,508,891 | 1,803.22 | 8,155 | | 820 | - | 16,183,432 |
| Grades 9-12 | - | 9,204 | 239 | 949 | - | - | - | 9,450 | 246 | 975 | - | - |
| Subtract NSS | - | - | - | | | - | - | - | - | | | - |
| NSS Allowance | | - | | | | - | | - | | | | - |
| TOTAL BASE | 7,821.97 | 60,377,084 | 2,689,769 | 6,339,480 | - | 69,406,333 | 7,802.57 | 61,799,071 | 2,876,909 | 6,501,230 | - | 71,177,210 |

| | | | 2019-20 | | | 2020-21 |
|---|---|---|---|---|---|---|
| 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 | | | 70,953,541 | | | 72,724,418 |
| Funded Based on Target Formula *(based on prior year P-2 certification)* | | | TRUE | | | TRUE |
| ECONOMIC RECOVERY TARGET PAYMENT | | 100% | - | | 100% | - |
| **CALCULATE LCFF FLOOR** | 12-13 Rate | 19-20 ADA | | 12-13 Rate | 20-21 ADA | |
| Current year Funded ADA times Base per ADA | 5,029.26 | 7,821.97 | 39,338,721 | 5,029.26 | 7,802.57 | 39,241,153 |
| Current year Funded ADA times Other RL per ADA | 43.51 | 7,821.97 | 340,334 | 43.51 | 7,802.57 | 339,490 |
| 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 | $ 2,720.54 | 7,821.97 | 21,279,982 | $ 2,720.54 | 7,802.57 | 21,227,204 |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | 69,189,553 | | | 69,038,363 |
| **CALCULATE LCFF PHASE-IN ENTITLEMENT** | | | 2019-20 | | | 2020-21 |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | 70,953,541 | | | 72,724,418 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | 69,189,553 | | | 69,038,363 |
| LCFF Need *(LCFF Target less LCFF Floor, if positive)* | | | - | | | - |
| Current Year Gap Funding | | 100.00% | - | | 100.00% | - |
| ECONOMIC RECOVERY PAYMENT | | | - | | | - |
| Miscellaneous Adjustments | | | - | | | - |
| **LCFF Entitlement before Minimum State Aid provision** | | | 70,953,541 | | | 72,724,418 |
| **CALCULATE STATE AID** | | | | | | |
| Transition Entitlement | | | 70,953,541 | | | 72,724,418 |
| Local Revenue (including RDA) | | | (41,752,486) | | | (41,752,486) |
| Gross State Aid | | | 29,201,055 | | | 30,971,932 |
| **CALCULATE MINIMUM STATE AID** | 12-13 Rate | 19-20 ADA | N/A | 12-13 Rate | 20-21 ADA | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | 5,072.77 | 7,821.97 | 39,679,055 | 5,072.77 | 7,802.57 | 39,580,643 |
| 2012-13 NSS Allowance (deficited) | | | - | | | - |
| Minimum State Aid Adjustments | | | - | | | - |
| Less Current Year Property Taxes/In Lieu | | | (41,752,486) | | | (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 Minimim State Aid with Offset | | | - | | | - |
| TOTAL STATE AID | | | 29,201,055 | | | 30,971,932 |
| **Additional State Aid (Additional SA)** | | | - | | | - |
| LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) | | | 70,953,541 | | | 72,724,418 |
| CHANGE OVER PRIOR YEAR | 0.41% | 289,689 | | 2.50% | 1,770,877 | |
| LCFF Entitlement PER ADA | | | 9,071 | | | 9,321 |
| PER ADA CHANGE OVER PRIOR YEAR | 2.83% | 250 | | 2.76% | 250 | |
| BASIC AID STATUS (school districts only) | | | *Non-Basic Aid* | | | *Non-Basic Aid* |
| **LCFF SOURCES INCLUDING EXCESS TAXES** | | Increase | 2019-20 | | Increase | 2020-21 |
| State Aid | 1.00% | 289,689 | 29,201,055 | 6.06% | 1,770,877 | 30,971,932 |
| Property Taxes net of in-lieu | 0.00% | - | 41,752,486 | 0.00% | - | 41,752,486 |
| Charter in-Lieu Taxes | 0.00% | - | - | 0.00% | - | - |
| LCFF pre COE, Choice, Supp | 0.41% | 289,689 | 70,953,541 | 2.50% | 1,770,877 | 72,724,418 |

**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)* | | 1.57% | 0.85% | 1.02% | 0.00% | 1.56% | 3.00% | 2.57% | 2.67% |
| **LCFF Gap Closed Percentage** *(prefilled as calculated by the Department of Finance, DOF)* | | 12.00169574% | 30.16016166% | 52.55761597% | 56.07679980% | 45.17% | 100.00% | 100.00% | 100.00% |
| **Statewide 90th percentile rate** *(used in Economic Recovery Target, ERT, calculation only)* | | $ 12,921.15 | --- | --- | --- | --- | --- | --- | --- |
| **EPA Entitlement as % of statewide adjusted Revenue Limit** | 21.5165% | 21.12293943% | 26.76692016% | 25.92116080% | 24.89424756% | 24.0000% | 24.0000% | 24.0000% | 24.0000% |

**PER ADA FUNDING LEVELS *(calculated at <u>TARGET</u>)***

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

**2012-13 REVENUE LIMIT DATA**

| Line | CDE Exhibit | | Annual Certific. | Adjustments | 12-13 RL DATA |
|---|---|---|---|---|---|
| **School District per ADA Calculations** | | | | | |
| | **2012-13 ADA for Rates** | | | | |
| 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 |
| | **2012-13 Revenue Limit Data Elements** | | | | |
| 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 |
| | **2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)** | | | | |
| 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) | $ - | $ - | $ - |
| | **2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)** | | | | |
| 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 |
| | **Calculated Rates per ADA** | | | | |
| C-1 | 2012-13 Adj DI RL /ADA Rate | **Rate 1: Floor BRL Rate per ADA** Deficited BRL per ADA (B-3 * B-13) | $ 5,029.26 | | $ 5,029.26 |
| C-2 | 2012-13 Adj DI RL /ADA Rate | **Rate 2: Floor Other BRL per ADA** 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 | **Rate 3: Minimum State Aid Funding per ADA** 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) | $ - | | $ - |
| **Necessary Small School Data** | | | | | |
| | N/A | Necessary Small School Add-on Amount | $ 302.98 | | $ 302.98 |
| G-4 | Sch District Revenue Limit | Allowance for Necessary Small School (deficited) | $ - | | $ - |
| **Historical information for School Districts in existence in 2012-13:** | | | | | |
| 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 | $ - | | $ - |
| **State Aid for Revenue Limit** | | | | | **16,878,815** |

**STATE FUNDING INCORPORATED INTO LCFF**

Ocean View (66613) - 2018-19 July 1 Adopted Budget 6/1/18

| CATEGORICAL FUNDING REPEALED WITH LCFF Exhibit | Title | 2012-13 Deficited |
|---|---|---|
| ***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** | |

| | District | Charter |
|---|---|---|
| **TOTAL STATE AID** | 25,109,331 | - |
| **TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)** | **55,211,545** | - |
| **TOTAL ENTITLEMENT PER ADA** | **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% |
| **Estimated Property Taxes** (with RDA) | A-6 | 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 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 | B-10 | - | - | - | - | - | | | |
| Miscellaneous Adjustments | E-1 | - | - | - | - | - | | | |
| Minimum State Aid Adjustments | G-5 | - | - | - | - | - | | | |
| Funded Based on Target Formula | True/False | 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 | A-1 / A-3 | 9,223 | 9,010 | 8,725 | 8,467 | 8,262 | 8,033 | 8,013 | 7,952 |
| COE Enrollment | A-2 / A-4 | 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 | B-1 / B-3 | 4,075 | 4,013 | 4,025 | 3,958 | 4,163 | 4,048 | 4,038 | 4,007 |
| COE Unduplicated Pupil Count | B-2 / B-4 | 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* | *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% | 50.26% | 50.26% |
| **Unduplicated Pupil Percentage (%)** | | **44.15%** | **44.50%** | **45.00%** | **45.71%** | **47.62%** | **49.03%** | **50.26%** | **50.26%** |
| | | | *Alternate* | *Alternate* | | | | | |

## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **AVERAGE DAILY ATTENDANCE (ADA)** | | | | | | | | | | | |
| **Enter ADA. Calculator will use greater of total current or prior year ADA.** | | | | | | | | | | | |
| *Enter ADA by grade span.* | | | | | | | | | | | |
| ADA | ADA to use: | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| **CURRENT YEAR ADA:** | | | | | | | | | | | |
| Grades TK-3 | P-2 | B-1 | 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 | (Annual for Special | B-2 | 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 | Day Class | B-3 | 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 | extended year) | B-4 | - | - | - | - | - | - | | | |
| 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 | Annual | 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 | | - | - | - | - | - | | | |
| SUBTOTAL | | | | 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 | P-2 / Annual | 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 | | - | - | - | - | - | | | |
| TOTAL | | | | 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** | | | | **0.9773** | **0.9558** | **0.9668** | **0.9690** | **0.9668** | **0.9709** | **0.9709** | **0.9709** |
| RATIO: Combined ADA to Enrollment | | | | 0.9783 | 0.9566 | 0.9673 | 0.9696 | 0.9668 | 0.9708 | 0.9708 | 0.9708 |

| PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT | | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|---|---|---|---|---|---|
| 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

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|---|---|---|---|---|
| **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 | - | - | - | - | - | - | - | - |
| **LCFF 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** |
| 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 |
| **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 | - | - | - | - | - | - | - | - |
| **LCFF 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 |
| 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 |
| **Change in LCFF ADA** (excludes NSS ADA) | (203.43) Decline | (398.83) Decline | (175.46) Decline | (234.92) Decline | (215.71) Decline | (189.17) Decline | (19.40) Decline | (59.17) 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 | - | - | - | - | - | - | - | - |
| **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 |
| | *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 | - | - | - | - | - | - | - | - |
| **Subtotal** | 34.97 | 32.35 | 34.19 | 33.73 | 29.96 | 29.96 | 29.96 | 29.96 |
| **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 | - | - | - | - | - | - | - | - |
| **Total** | 9,244.50 | 9,038.45 | 8,641.46 | 8,465.54 | 8,226.85 | 8,011.14 | 7,821.97 | 7,802.57 |

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

### EDUCATION PROTECTION ACCOUNT

| | Certified* 2012-13 | Certified* 2013-14 | Certified* 2014-15 | Certified* 2015-16 | Certified* 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|---|---|---|---|---|---|
| **EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT** | | | | | | | | | |
| 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 | | 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-2 Local Revenue/In-lieu of Property Taxes | | 32,488,513 | 33,903,634 | 38,249,151 | 40,307,540 | 43,647,730 | 41,752,486 | 41,752,486 | 41,752,486 |
| B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0) | | 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)*** | | 21.03170000% | 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 | 9,448,058 |
| **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 | 2,633,915 | 1,645,370 | 1,602,228 | 1,564,394 | 1,560,514 |
| D-4 Prior Year Annual Adjustment | - | 50,375 | 42,649 | 14,921 | (854,649) | (789,728) | - | - | - |
| D-5 P2 Entitlement Net of PY Adjustment | 10,058,301 | 9,913,375 | 11,984,731 | 5,604,243 | 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)** | 21.51650000% | 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* | *4,734,673* | *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 Deficited 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** | 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 |
| **EPA in Excess to LCFF Funding** | - | - | - | - | - | - | - | - | - |

**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<br>*from Calculator tab* | 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<br>*[3] * GAP funding rate* | - | - | - | - |
| | *GAP funding rate* | *100.00%* | *100.00%* | *100.00%* | *100.00%* |
| 5. | Estimated Supplemental and Concentration Grant Funds *[2] plus [4]*<br>*(unless [3]<0 then [1])*<br>***(for LCAP entry)*** | 6,172,320 | 6,339,480 | 6,501,230 | 6,646,539 |
| 6. | Base Funding<br>*LCFF Phase-In Entitlement less [5],*<br>*excludes Targeted Instructional Improvement & Transportation* | 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*<br>*[5] / [6]*<br>***(for LCAP entry)*** | 9.81% | 10.05% | 10.05% | 10.05% |

**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 <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.*

**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% |