

Site Visit

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

Trustees

*John Paff, President
Brian Swanson, Clerk
Debbie Crandell
Cristy Dawson
Jon Walton
Adrian Clark, Student Rep*

DATE: Thursday, September 5, 2019

TIME: 7:00 p.m. Open Session

LOCATION: Forest Grove Elementary School- Multipurpose Room
1065 Congress Avenue
Pacific Grove, CA 93950

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

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

AGENDA AND ORDER OF BUSINESS

I. OPENING BUSINESS

- A. Call to Order
- B. Roll Call
- C. Adopt Agenda
- D. Pledge of Allegiance

II. SITE PRESENTATIONS

Once a year, Board meetings are held at all school sites. This provides administration and staff with an opportunity to showcase their school's accomplishments.

Forest Grove Elementary School Presentation: *Using Our Tools at Forest Grove*

III. COMMUNICATIONS

- A. Written Communication
- B. Board Member Comments
- C. Superintendent Report
- D. PGUSD Staff Comments (Non Agenda Items)

IV. INDIVIDUALS DESIRING TO ADDRESS THE BOARD

Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard. The Board may limit comments to no more than three (3) minutes for each agenda or non-agenda item; a total time for public input on each item is 20 minutes, pursuant to Board Policy 9323. Public comment will also be allowed on each specific action item prior to Board action thereon. This meeting of the Board of Education is a business meeting of the Board, conducted in public. Please note that the Brown Act limits the Board's ability to respond to public comment. The Board may choose to direct items to the Administration for action or place an item on a future agenda.

V. CONSENT AGENDA

*Items listed under the Consent Agenda are considered to be routine and/or may have been discussed at a previous Board meeting. **There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the Consent Agenda.** Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.*

| | Page |
|--|------|
| A. <u>Minutes of August 22, 2019 Board Meeting</u> Recommendation: (Ralph Gómez Porras, Superintendent) Approval of minutes as presented. | 6 |
| B. <u>Certificated Assignment Order #2</u> Recommendation: (Billie Mankey, Director of Human Resources) The Administration recommends adoption of Certificated Assignment Order #2. | 13 |
| C. <u>Classified Assignment Order #2</u> Recommendation: (Billie Mankey, Director of Human Resources) The Administration recommends adoption of Classified Assignment Order #2. | 18 |
| D. <u>Out of County or Overnight Activities</u> Recommendation: (Song Chin-Bendib, Assistant Superintendent) The Administration recommends that the Board approve or receive the request as presented. | 20 |
| E. <u>Acceptance of Donations</u> Recommendation: (Song Chin-Bendib, Assistant Superintendent) The Administration recommends that the Board approve acceptance of the donations referenced below. | 25 |
| F. <u>Warrant Schedules No. 611</u> Recommendation: (Song Chin-Bendib, Assistant Superintendent) As Assistant Superintendent for Business Services, I certify that I have reviewed the attached warrants for consistency with the District's budget, and purchasing and accounting practices and therefore, recommend Board approval. | 27 |
| G. <u>Contract for Services with Log Me In USA, Inc.</u> Recommendation: (Matthew Binder, Director of Education Technology) The District Administration recommends the Board review and approve the contract for services with Log Me In USA, Inc. for Rescue Assist services for the 2019-2022 fiscal years. | 29 |
| H. <u>Quarterly Report on Williams Uniform Complaints</u> Recommendation: (Ralph Gómez Porras, Superintendent) The District Administration recommends that the Board review and approve the information in this quarterly report, per Ed. Code. 35186(d). | 32 |

- I. Play-Well TEKnologies STEM Lego classes for the After School Enrichment Program 34
 Recommendation: (Ani Silva, Director of Curriculum and Special Projects) The District Administration recommends the Board review and approve the contract for service with Play-Well TEKnologies for the After School Enrichment Program for the 2019-20 school year.

- J. Contract for Services with the Art Council of Monterey County for First Grade Art Lessons 41
 Recommendation: (Buck Roggeman, Forest Grove Elementary School Principal) The District Administration recommends the Board review and approve the contract for services with the Arts Council of Monterey County to conduct art lessons at Forest Grove Elementary School.

- K. Contract for Services to Mitel Business Systems, Inc. 44
 Recommendation: (Matt Kelly, Director of Facilities and Transportation) The District Administration recommends the Board review and approve the contract for services with Mitel Business Systems Inc. for the installation of a new phone system at Robert Down Elementary School.

- L. Contract for Services with Mike's Appliance 50
 Recommendation: (Matt Kelly, Director of Facilities and Transportation) The District Administration recommends the Board review and approve the contract for services with Mike's Appliance for District wide repair of household appliances.

- M. Contract for Services with Del Monte Glass 54
 Recommendation: (Matt Kelly, Director of Facilities and Transportation) The District Administration recommends the Board review and approve the contract for services with Del Monte Glass for District-wide repair of windows.

- N. Contract for Services with iHeart Radio 58
 Recommendation: (Barbara Martinez, Adult School Principal) The District Administration recommends the Board review and approve the contract for services with iHeart Radio resulting in increased enrollment in our English as a Second Language, High School Diploma/HiSet, and Career Pathway programs.

- O. Contract for Services with Monterey Bay Parent Magazine 71
 Recommendation: (Barbara Martinez, Adult School Principal) The District Administration recommends the Board review and approve the contract for services with Monterey Bay Parent magazine at Pacific Grove Adult Education for advertising and outreach to increase enrollment in our Parent Education programs.

- P. Contract for Services with Valley Hearing Center for Diagnostic Audiological Evaluation 74
 Recommendation: (Clare Davies, Director of Student Services) The District Administration recommends the Board review and approve a contract for services with Valley Hearing Center to provide a diagnostic audiological evaluation for a student.

Move: _____ Second: _____ Vote: _____

VI. PUBLIC HEARING: Resolution No. 1032 Regarding Sufficiency of Instructional Materials for Fiscal Year 2019-20 77

The Governing Board shall hold a public hearing or hearings at which the Governing Board shall encourage participation by parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders, and shall make a determination, through a resolution, as to whether each pupil in each school in the district has sufficient textbooks or instructional materials, or both, in each subject that are consistent with the content and cycles of the curriculum framework adopted by the state board. [EC60119(a)(1)]

Open Public Hearing _____ Close Public Hearing _____

VII. ACTION/DISCUSSION

A. Approval of Resolution No. 1032 Regarding Sufficiency of Instructional Materials for Fiscal Year 2019-20 82

Recommendation: (Ani Silva, Director of Curriculum and Special Projects) The Administration recommends that the Board review and adopt Resolution No. 1032 regarding Sufficiency of Instructional Materials for fiscal year 2019-20.

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Paff ___ Swanson ___ Crandell ___ Dawson ___ Walton ___

B. Survey Results by Dale Scott and Company 87

Recommendation: (Song Chin-Bendib, Assistant Superintendent) The District Administration recommends that the Board review and provide feedback and direction to staff and consultant about the survey results as presented by Dale Scott & Company.

Move: _____ Second: _____ Vote: _____

C. Agreement for Distribution of P.G. P.R.I.D.E. Pride Grant Funds 117

Recommendation: (Song Chin-Bendib, Assistant Superintendent) The District Administration recommends the Board review and approve the Agreement for Distribution of P.G. P.R.I.D.E. Grant Funds.

Move: _____ Second: _____ Vote: _____

D. Approve Resolution No. 1033 for the Gann Limits for 2018-19 and 2019-20 121

Recommendation: (Song Chin-Bendib, Assistant Superintendent) The District Administration recommends that the Board review and approve Resolution #1033 for the Gann Limit calculations for 2018-19 and 2019-20.

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Paff ___ Swanson ___ Crandell ___ Dawson ___ Walton ___

- E. Acceptance of the 2018-19 Unaudited Financial Report 126
Recommendation: (Song Chin-Bendib, Assistant Superintendent) The District Administration recommends that the Board review and accept the Unaudited Actuals Financial Report for the 2018-19 fiscal year.

Move: _____ Second: _____ Vote: _____

- F. Board Calendar/Future Meetings 257
Recommendation: (Ralph Gómez Porras, Superintendent) The Administration recommends that the Board review and possibly modify meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

Move: _____ Second: _____ Vote: _____

VIII. INFORMATION/DISCUSSION

- A. Future Agenda Items 259
Recommendation: (Ralph Gómez Porras, Superintendent) The Administration recommends that the Board review the list of future agenda items and direct Administration to add items to the list and/or schedule items for a particular agenda.

- Affordable Housing Project Impacts to District- Property Tax (In progress)
- District Field Trips Review- Continued discussion regarding the equity of field trips between the two elementary schools (September 19)
- DARE Update- School Resource Officer Hankes will present information to the Board regarding the DARE program (September 19)
- Counseling at District Schools- Continued discussion regarding counseling services and hours offered at the school sites (Fall 2019)
- AP Results- The Board requested a presentation by Pacific Grove High School Administration on AP Results (Fall 2019)
- Dual Language Elementary Program

Board Direction: _____

IX. ADJOURNMENT

Next regular meeting: September 19, 2019 – District Office

PACIFIC GROVE UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION
Minutes of Regular Meeting of August 22, 2019 – District Office

I. OPENED BUSINESS

- A. Called to Order 6:00 p.m.
- B. Roll Call
- | | |
|-------------------------|---|
| President: | Trustee Paff |
| Clerk: | Trustee Swanson |
| Trustees Present: | Trustee Crandell Trustee Dawson Trustee Walton |
| Administration Present: | Superintendent Porras Asst. Superintendent Chin-Bendib |
| Board Recorder: | Mandi Ackerman |
| Student Board Member: | Adrian Clark |

C. Adopted Agenda

Changes to the agenda include:

- Updated contract for Consent Item P Contract for Services with Cinnamon Hills Youth Crisis Center
- Updated contract for Consent Item Q Contract for Services with SIRUS Systems
- Revisions to Action/Discussion Item A Board Policy 5111.1 Student Residency
- Revisions to Action/Discussion Item B Board Regulation 5111.1 Student Residency
- Agreement provided for Action/Discussion Item C American Fidelity for Section 125 Plan Service

MOTION Crandell/Swanson to adopt agenda as amended.

Public comment: none

Motion CARRIED 5 – 0

II. CLOSED SESSION

A. Identified Closed Session Topics

1. Potential Litigation (1 case) [Government Code § 54956.9]
2. Public Employee Discipline/Dismissal/Release/Complaint (1 case) [Government Code § 54957]
3. Contract Regarding Student Placement

B. Public comment on Closed Session Topics

None.

C. Adjourned to Closed Session 6:03 p.m.

III. RECONVENED IN OPEN SESSION 7:03 p.m.

A. Reported action taken in Closed Session:

1. Potential Litigation (1 case) [Government Code § 54956.9]

The Board discussed this item and voted to reject the Keenan Claim #573368

2. Public Employee Discipline/Dismissal/Release/Complaint (1 case) [Government Code § 54957]

The Board discussed this item.

3. Contract Regarding Student Placement

The Board received information.

B. Pledge of Allegiance Led By: Trustee Paff

IV. PRESENTATION

Barbara Locke and Lin Blaskovich of The Pacific Grove Women's Golf Club presented a donation check for \$1,515 to be used exclusively for the Pacific Grove High School Girls Golf Team.

V. COMMUNICATIONS

A. Written Communication

The Board received written communication regarding the cleanliness of a Pacific Grove Middle School room; student placement; and an employee complaint.

B. Board Member Comments

Pacific Grove High School Student Representative Megan Miller provided an update on the events and activities happening at Pacific Grove High School.

Trustee Walton said his son attended an assembly at Pacific Grove High School with guest speaker Dr. Tchicaya Missamou and said it was great. Trustee Walton also thanked Forest Grove Elementary School Principal Buck Roggeman for the great safety talk for parents.

Trustee Dawson said it was good to be back.

Trustee Crandell thanked all the staff for the Back to School Nights so far; thanked Pacific Grove Police Department for starting off the school year with safety; noted it is a privilege to serve on the Board.

Trustee Swanson said it was great to be back, enjoyed the Welcome Back Breakfast, and the Back to School Nights so far.

Trustee Paff has enjoyed the Back to School Nights, enjoyed the Welcome Back Breakfast, and thanked the City of Pacific Grove for the improved sidewalk at Forest Grove, thanking the city for keeping the students safe.

C. Superintendent Report

Superintendent Porras thanked everyone for the Welcome Back Breakfast; said the first day of school was amazing; thanked the staff and Principals for the Back to School Nights so far; thanked the City of Pacific Grove for the sidewalk pathways for students to be safer; thanked Pacific Grove Police Department for keeping our students safe; thanked Pacific Grove Middle School for their advisory program; introduced the newest additions to the Management Team including Stephanie Lip Nutrition Director, Jonathan Mejia Technology Systems Coordinator, and Eric Saavedra Adult Education Program Coordinator.

D. PGUSD Staff Comments (Non Agenda Items)

Pacific Grove Middle School Principal Sean Roach noted upcoming activities and events at Pacific Grove Middle School.

District Safety Director Barbara Martinez provided a brief update on safety; shared fantastic things happening at the Adult School.

Pacific Grove High School Assistant Principal Shane Steinback updated the Board on the student culture “Making Waves”.

Pacific Grove High School Principal Matt Bell noted the Shoe Dance, Water Polo Teams and Back to School Night.

Forest Grove Elementary School Principal Buck Roggeman noted the PTA to host an ice cream social tomorrow; shared parent events including Toolbox the social emotional learning tool.

Robert Down Elementary School Principal Sean Keller noted the Bike Rodeo this coming weekend; PTA California Pizza Kitchen Dine Out evening benefiting Robert Down Elementary School; music night and Toolbox Night.

VI. **INDIVIDUALS DESIRING TO ADDRESS THE BOARD**

Citizen Rebecca Lee noted the trees that were knocked down this past winter at Pacific Grove Middle School near the field and offered to replace the trees, plant them, water them for 3 years and perhaps host a ceremony for the students and teachers to participate.

VII. CONSENT AGENDA

- A. Minutes of June 20, 2019 Board Meeting
- B. Certificated Assignment Order #1
- C. Classified Assignment Order #1
- D. Acceptance of Donations
- E. Out of County or Overnight Activities
- F. Cash Receipts Report No. 6 and No. 1
- G. Revolving Cash Report No. 6
- H. Warrant Schedules No. 609 and No. 610
- I. Acceptance of Quarterly Treasurer's Report
- J. Contract for Services with David Sonderegger for E-Rate Filing Services
- K. Contract for the 2019-20 Audit of the District Financial Statements with Eide Bailly
- L. Agreement for Distribution of P.G. P.R.I.D.E Grant Funds
- M. Contract for Services with Jet Mulch Inc.
- N. Contract for Services with Monterey Bay Pest Control
- O. Contract for Services with Psyched Services
- P. Contract for Services with Cinnamon Hills Youth Crisis Center
- Q. Contract for Services with SIRUS Systems
- R. Contract for Services with Dr. Tchicaya Missamou at Pacific Grove High School
- S. Contract for Services with DJ Dan- Disc Jockey
- T. Agreement for Services with ArbitrPay
- U. Contract for Services with Peninsula Sports, Inc. at Pacific Grove High School
- V. Next Generation Science Standards Toolkit for Instructional Materials Evaluation (TIME)
- W. Designation of Community Human Services Representatives
- X. Updates to Board Policy, Regulation and Exhibit 1312.3 Uniform Complaint Procedures

Trustee Walton pulled Item L Contract for Services with P.G. P.R.I.D.E.

Public comment:

Beth Shammass asked if Consent Item X was discussed or updated previously, concerned over Court Schools.

MOTION Dawson/Paff to approve consent agenda as amended.

Motion CARRIED 5 – 0

VIII. ACTION/DISCUSSION

- A. Revisions to Board Policy 5111.1 Student Residency

Assistant Superintendent Chin-Bendib presented information to the Board. Additional edits were presented to the Board and available to the public.

The Board discussed and asked questions. The Board directed Administration to use the last page of the policy as an Exhibit 5111.1.

MOTION Paff/Crandell to accept the Revisions to Board Policy 5111.1 Student Residency, and use the last page of the Policy as the Exhibit and not the Policy.

Public comment: none

Motion CARRIED 5 – 0

B. First Reading and/or Final Reading to Adopt Regulation 5111.1 Student Residency

Assistant Superintendent Chin-Bendib presented information to the Board. The Board discussed this item.

Public comment:

Beth Shammass asked about unenrolling a student and the timeline based on circumstance.

**MOTION Dawson/Swanson to Adopt Regulation 5111.1 Student Residency.
Motion CARRIED 5 – 0**

C. Agreement with American Fidelity for Section 125 Plan Service

Assistant Superintendent Chin-Bendib presented information to the Board. The Board asked questions and discussed this item. The Board directed Administration to confirm there are no fees as long as the contract is in effect and to add language to the agreement.

MOTION Crandell/Dawson to approve the Agreement with American Fidelity for Section 125 Plan Service to include confirmation there are no fees as long as the contract is in effect.

Public comment: none

Motion CARRIED 5 – 0

D. Developer Fee Justification Study by SchoolWorks, Inc.

Assistant Superintendent Chin-Bendib presented information to the Board. The Board thanked Administration for bringing this item to the Board.

The Board thanked a member of the public for asking the Board to look into Developer Fees.

MOTION Swanson/Crandell to approve the Developer Fee Justification Study by SchoolWorks, Inc.

Public comment: none

Motion CARRIED 5 – 0

*The Board took a short break at 8:17 p.m. returning at 8:22 p.m.

E. Board Calendar/Future Meetings

The Board discussed the Board Retreat (name change to Board Study Session) would be a time to discuss Board goals and results from the California School Board Association Self Evaluation Survey. The Board asked that the Study Session be scheduled on Saturday, September 21, 2019 with an available facilitator.

MOTION Crandell/Dawson to approve the Board meeting calendar as amended.

Public comment: none

Motion CARRIED 5 – 0

F. Consent Item L- Agreement for Distribution of P.G. P.R.I.D.E Grant Funds

Trustee Walton requested this item be moved to the next Board meeting so he can better understand this item.

Public comment:

Valerie Tingley of P.G. PRIDE said she supports the agreement, noted their Board had already approved grants for classrooms and is concerned if the PGUSD Board of Education does not approve the agreement they will not receive any remaining funds back.

Mr. Evans of P.G. PRIDE explained how grant requests are processed and considered.

**MOTION Walton/Dawson to move the Agreement for Distribution of P.G. P.R.I.D.E. Grant Funds to the next Board meeting agenda.
Motion CARRIED 3 – 2**

IX. INFORMATION/DISCUSSION

A. Review of 2018-19 Actual and 2019-20 Estimated Property Tax Revenues

Assistant Superintendent Chin-Bendib presented information to the Board.

Public comment: none

B. Review of District Enrollment Report for 2019-20

Assistant Superintendent Chin-Bendib presented information to the Board.

Public comment: none

C. Capital Maintenance Projects List

Director of Facilities and Transportation Matt Kelly presented information to the Board regarding high, medium and low priority projects for the District. The Board thanked Kelly and his department for their efforts.

Public comment: none

D. Future Agenda Items

- Affordable Housing Project Impacts to District- Property Tax (In progress)
- Board Retreat- The Board will schedule a retreat on a Saturday with a facilitator in order to work towards Board Goals (August 2019)
- District Field Trips Review- Continued discussion regarding the equity of field trips between the two elementary schools (Fall 2019)
- Counseling at District Schools- Continued discussion regarding counseling services and hours offered at the school sites (Fall 2019)
- California School Board Association Self Evaluation Survey- The Board will discuss the California School Board Association Self Evaluation Survey results (Fall 2019)

- DARE Update- School Resource Officer Hankes will present information to the Board regarding the DARE program (September 19)
- AP Results- The Board requested a presentation by Pacific Grove High School Administration on AP Results (Fall 2019)

The request to plant trees on the Pacific Grove Middle School campus was deferred to Director Kelly and Principal Roach.

Public comment:

Parent Carolyn Swanson asked that Dual Language/Spanish Program for Elementary Schools be added to the agenda

Beth Shammass noted per Board Bylaw that if a member of the public would like an item added to the agenda, it must be submitted in writing.

Trustee Crandell asked when Counseling would be presented, the Board determined this item would be reviewed after the Board Special Meeting Study Session scheduled on Saturday, September 21.

X. **ADJOURNED**

9:39 p.m.

Approved and submitted:

Dr. Ralph Gómez Porras
Secretary to the Board

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Certificated Assignment Order #2

DATE: September 5, 2019

PERSON(S) RESPONSIBLE: Billie Mankey, Director II, Human Resources

RECOMMENDATION:

The administration recommends adoption of Certificated Assignment Order #2.

BACKGROUND:

Under Board Policies #4200 and #4211, the Human Resource Office is directed by the Superintendent and the Board of Education to employ the most highly qualified person available for each position. Recruitment and selection procedures include dissemination of vacancy announcements to newspapers, trade journals, the internet through the Pacific Grove Unified School District website, Monterey County Office of Education website and other recruitment websites in California. The recommendation to hire a selected candidate is made after weighing the information obtained by the complete application package, the interview process, and confidential reference checks. No inquiry is made with regard to the age, sex, race, color, religion, national origin, disability or sexual orientation.

INFORMATION:

Persons listed in the Certificated Assignment Order are being recommended to the Board of Education for employment in the District. No individual is recommended to the Board of Education for employment prior to receipt of the criminal background summary.

FISCAL IMPACT:

Funding has been approved and allocated for these items.

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
CERTIFICATED PERSONNEL ASSIGNMENT ORDER NO. 2
September 5, 2019**

TEMPORARY SHORT TERM ADDITIONAL ASSIGNMENT:

2019-20 P.E. Curriculum Planning for Health, 1 day paid per time sheet at the credentialed sub rate and funded through site discretionary funds

Dezi Pettas, Chip Dorey

2019-20 Induction Coach, Stipend \$1,800, funded through Curriculum

Anna Darnell, Induction Coach (2nd year) for Andrew Bradley

2019-20 PGHS Department Chairs, paid according to the PGTA Bargaining Agreement, base amount of \$300 shared at \$150 each with an additional \$20 increment per section

| Employee | Department Chair Assignment | Total Sections | Fund | Total |
|---|-----------------------------|----------------|---------|-------|
| Jenn Erickson from single to Co-Chair with Matt Kelly | CTE | 10.5 | General | \$360 |
| | | 10.5 | Fund | \$360 |

2019-20 PGMS Stipends, paid according to the PGTA Bargaining Agreement Exhibit 17

| Employee | Assignment | % Stipend | Funding | Amount |
|-------------------|----------------------------------|-----------|--------------|--------------|
| Michelle Boulware | Instrumental Music Coach | 1.0 | General Fund | \$2,949 |
| Jared Masar | Vocal Music Coach | 1.0 | General Fund | \$1,179 |
| Jo Lynne Costales | Yearbook | 1.0 | General Fund | \$1,909 |
| Audrey Kitayama | Athletic Director | 1.0 | General Fund | \$3,054 |
| Alix Foster | Science School Coordinator | 1.0 | General Fund | \$400 |
| Alix Foster | Outdoor Science School | 1.0 | General Fund | \$107.37/day |
| Wendy Milligan | Outdoor Science School | 1.0 | General Fund | \$107.37/day |
| Mary Ann Fort | Outdoor Science School | 1.0 | General Fund | \$107.37/day |
| Moira Mahr | Outdoor Science School | 1.0 | General Fund | \$107.37/day |
| Pam Gaul | Outdoor Science School | 1.0 | General Fund | \$107.37/day |
| Michelle Boulware | Musical Advisor | 1.0 | General Fund | \$3,016 |
| Sean Boulware | Musical Advisor Assistant | 1.0 | ASB | \$1,298 |
| Keith Wolhart | Musical Set Construction Advisor | | General Fund | \$1,031 |

2019-20 PGMS SPORTS

| Employee | Assignment | % Stipend | Funding | Amount |
|---------------------------|---|-----------|--------------|-------------------|
| Audrey Kitayama | 6 th Grade Girls' Volleyball | 1.0 | General Fund | \$1,336 |
| Kristy Sebok "Chettle" | 7 th Grade Girls' Volleyball | 1.0 | General Fund | \$1,336 |
| Kyle Mountain | 8 th Grade Girls' Volleyball | 1.0 | General Fund | \$1,156 |
| Matt Davis/Nancy Da Silva | 6/7/8 th Grade Boys Volleyball | 0.50 each | General Fund | \$621.50 \$668 |
| John Kiely | Girls' Soccer | 1.0 | General Fund | \$1,336 |
| Efren Torres | Boys' Soccer | 1.0 | General Fund | \$1,156 |
| Adan Hull | 6 th Grade Girls' Basketball | 1.0 | General Fund | \$1,156 |
| Greg Enterline | 7 th Grade Girls' Basketball | 1.0 | General Fund | \$1,243 |

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
CERTIFICATED PERSONNEL ASSIGNMENT ORDER NO. 2
September 5, 2019**

| Employee | Assignment | % Stipend | Funding | Amount |
|------------------|---|----------------------|----------------|---------------|
| Greg Marshall | 8 th Grade Girls' Basketball | | General Fund | \$1,336 |
| Richard Llantero | 6 th Grade Boys' Basketball | | General Fund | \$1,336 |
| Jerry Pearman | 7 th Grade Boys' Basketball | | General Fund | \$1,243 |
| Richard Llantero | 8 th Grade Boys' Basketball | | General Fund | \$1,336 |
| Nathan Wren | Golf | | General Fund | \$1,336 |
| Michelle Ford | Tennis | | General Fund | \$1,243 |
| Mark Englehorn | Track | | General Fund | \$1,243 |
| Dennis Rosen | Wrestling | | General Fund | \$1,336 |
| Audrey Kitayama | 7 th Grade Girls' Volleyball | | General Fund | \$1,336 |

2019-20 PGHS Department Chairs, paid according to the PGTA Bargaining Agreement, base amount \$300 with an additional \$20 increment per section

| Employee | Dept. Chair Assignment | Total Sections | Funding | Amount |
|-----------------|-------------------------------|-----------------------|----------------------------|---------------|
| Susan Torres | English | 19 | General Fund | \$680 |
| Sue Gaul | History | 18 | General Fund | \$660 |
| Ivy Kong | Math | 20 | General Fund | \$700 |
| Chip Dorey | P.E | 16 | General Fund | \$620 |
| Lisa McBride | Science | 20 | General Fund | \$700 |
| Pam Gaul | Special Education | 16 | Restricted - Special Ed | \$620 |

2019-20 PGHS SPORTS paid according to the PGTA Bargaining Agreement Exhibit 17

| Employee | Assignment | % Stipend | Funding | Amount |
|------------------|---------------------------------------|----------------------|----------------|---------------|
| Lauralea Gaona | Athletic Director | 1.0 | General Fund | \$6,194 |
| Chris Morgan | Varsity Football Coach | 1.0 | General Fund | \$4,295 |
| Andrew Cho | Assistants | 0.5 | General Fund | \$1,443 |
| Jeff Gray | Assistants | 0.5 | General Fund | \$1,551 |
| Todd Buller | Assistants | 0.5 | General Fund | \$1,551 |
| John Montenez | Assistants | 0.5 | General Fund | \$1,551 |
| Jeff Bautista | Assistants | 0.5 | General Fund | \$1,342 |
| Jeremiah Smith | JV Football | 1.0 | General Fund | \$2,886 |
| Maicey Madden | Varsity Volleyball Coach | 1.0 | General Fund | \$3,717 |
| Marcia Cody | JV Volleyball Coach | 1.0 | General Fund | \$2,684 |
| Dan Powers | Varsity Boys' Basketball Coach | 1.0 | General Fund | \$4,295 |
| Brandon Peterson | Assistants | 1.0 | General Fund | \$2,886 |
| Robin Lewis | Varsity Girls' Basketball | 1.0 | General Fund | \$3,995 |
| Travis Selfridge | Varsity Wrestling | 1.0 | General Fund | \$4,295 |
| Bill Grant | Assistants | 1.0 | General Fund | \$3,102 |

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
CERTIFICATED PERSONNEL ASSIGNMENT ORDER NO. 2
September 5, 2019**

| Employee | Assignment | % Stipend | Funding | Amount |
|------------------|-----------------------------------|----------------------|----------------|---------------|
| Gil Ruiz | Varsity Baseball (2/1-6/1) | 1.0 | General Fund | \$4,295 |
| Jeff Gray | JV Baseball | 1.0 | General Fund | \$3,102 |
| Sal Lucido | Varsity Softball | 1.0 | General Fund | \$4,295 |
| Richard Cochran | JV Softball | 1.0 | General Fund | \$3,102 |
| Todd Buller | Varsity Track | 1.0 | General Fund | \$4,295 |
| Steve Watkins | Assistants | 1.0 | General Fund | \$3,102 |
| Morris Kauffman | Assistants | 0.5 | General Fund | \$1,551 |
| Nick Lackey | Varsity Boys' Soccer | 1.0 | General Fund | \$4,295 |
| Ryan Nevin | JV Boys' Soccer | 1.0 | General Fund | \$2,684 |
| Frank Giraldo | Varsity Girls' Soccer | 1.0 | General Fund | \$4,295 |
| Kelly Ray | JV Girls' Soccer | 1.0 | General Fund | \$2,684 |
| Schuyler Horn | Varsity Lacrosse | 1.0 | General Fund | \$3,995 |
| Foster Smith | JV Lacrosse | 0.5 | General Fund | \$2,886 |
| Steve Watkins | Cross Country | 1.0 | General Fund | \$3,341 |
| Carrie Stefano | Assistant Cross Country | 0.5 | General Fund | \$1,342 |
| Jordan Gasperson | Boys' Golf | 1.0 | General Fund | \$3,108 |
| Jordan Gasperson | Girls' Golf | 1.0 | General Fund | \$3,108 |
| Mark Temple | Girls' Swimming | 1.0 | General Fund | \$2,891 |
| Larry Fry | Assistant Swimming/Diving | 1.0 | General Fund | \$2,684 |
| Greg Enterline | Girls' Water Polo | 1.0 | General Fund | \$2,891 |
| Casey Lyon | Boys' Water Polo | 1.0 | General Fund | \$2,891 |
| Kathy Buller | Girls' Tennis | 1.0 | General Fund | \$3,341 |
| John Gruberg | Boys' Tennis | 1.0 | General Fund | \$3,108 |

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
CERTIFICATED PERSONNEL ASSIGNMENT ORDER NO. 2
September 5, 2019**

**2019-20 PGHS Additional Stipend paid according to the PGTA Bargaining Agreement
Exhibit 17**

| Employee | Assignment | Stipend % | Fund | Amount |
|-----------------------|--|------------------|--------------|---------------|
| Michelle Boulware | HS Musical Advisor | 1.0 | General Fund | \$3,016 |
| Sean Boulware | HS Musical Assistant | 1.0 | General Fund | \$1,298 |
| Michele Boulware | Music Performance Coach- Instrumental | 1.0 | General Fund | \$2,552 |
| Michelle Boulware | Music Performance Coach- Vocal | 1.0 | General Fund | \$1,179 |
| Theresa Hruby-Percell | HS Band/Orch Director - Fall- Semester | 1.0 | General Fund | \$2,610 |
| Theresa Hruby-Percell | HS Band/Orch Director – Spring Semester | 1.0 | General Fund | \$2,610 |
| Katie Selfridge | HS Drama Coach | 1.0 | General Fund | \$3,002 |
| Linda Lyon | HS Spirit Squad Advisor | 1.0 | General Fund | \$3,002 |
| Tatum May | HS Dance Squad Advisor | 1.0 | General Fund | \$2,598 |
| Alex Morrison | Yearbook Advisor | 1.0 | General Fund | \$5,105 |
| Brad Woodyard | Lead Teacher Community High | 1.0 | General Fund | \$8,177 |

TEMPORARY RE-HIRE:

Kim Shurtz, District GATE Coordinator, \$5,000 stipend to be paid 50% at the end of each semester, effective 2019-20 school year and funded through GATE program funds

Linda Vrijenhoek, CHS, Math Instructional Tutor, part-time, 2.5 hours per day, 1 day per week, paid per time sheet at the PGTA hourly instructional rate, effective August 7, 2019 through May 29, 2020 only and not to exceed \$3,000 (site discretionary fund)

SUBSTITUTE:

Jill Kleiss
Gloria Smith

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Classified Assignment Order #2

DATE: September 5, 2019

PERSON(S) RESPONSIBLE: Billie Mankey, Director II, Human Resources

Page 1 of 2

RECOMMENDATION:

The administration recommends adoption of Classified Assignment Order #2

BACKGROUND:

Under Board Policies #4200 and #4211, the Human Resource Office is directed by the Superintendent and the Board of Education to employ the most highly qualified person available for each position. Recruitment and selection procedures include dissemination of vacancy announcements to newspapers, trade journals, the internet through the Pacific Grove Unified School District website, Monterey County Office of Education website and other recruitment websites in California. The recommendation to hire a selected candidate is made after weighing the information obtained by the complete application package, the interview process, and confidential reference checks. No inquiry is made with regard to the age, sex, race, color, religion, national origin, disability or sexual orientation.

INFORMATION:

Persons listed in the Classified Assignment Order are being recommended to the Board of Education for employment in the District. No individual is recommended to the Board of Education for employment prior to receipt of the criminal background summary.

FISCAL IMPACT:

Funding has been approved and allocated for these items.

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
CLASSIFIED PERSONNEL ASSIGNMENT ORDER NO. 2
September 5, 2019**

Page 2 of 2

NEW HIRE:

Kari Galer, RDE Garden Coordinator, Annual Stipend, \$4,600 to be paid 50% at the end of each semester effective 2019-20 School Year (funded through site discretionary fund)

Clarissa Carrillo, PGHS Instructional Assistant – Special Education, 6 hrs./day/5 days per week, 180 day work calendar, Range 31, Step A, effective August 19, 2019 and replacing Itana Avdalovic (Special Ed Funding)

2019-20 STIPENDS:

Natalie Montgomery, After School Enrichment Coordinator, \$3,000 stipend to be paid per session, not to exceed 4 sessions per year, effective 2019-20 school year (program is self-funded)

CHANGE OF ASSIGNMENT/PROMOTION/TRANSFER:

Yuri Dorantes, Paraeducator, temporary transfer from Special Education Preschool, 4.75 hrs./day to FGE, 6.5 hrs. per day additional hours paid per time sheet, Range 37, Step B (temporary replacement of Michelle Haney)

SUBSTITUTE:

Habiba Malik, Food Service II, Range 27, Step D, part-time, 4 hrs./day 5 days a week starting August 27, 2019 (replacing Maria Taschner on LOA)

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Out of County or Overnight Activities

DATE: September 5, 2019

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

RECOMMENDATION:

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

BACKGROUND:

Board Policy 6153 requires prior approval of all school sponsored trips. Out of County/State or overnight trips require Board approval. Other trips may be approved by the Superintendent or designee.

INFORMATION:

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

FISCAL IMPACT:

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

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

OUT-OF-COUNTY OR OVERNIGHT ACTIVITIES

| <u>DATE</u> | <u>STUDENTS/CLASS</u> | <u>TRANSPORTATION</u> | <u>COST</u> | <u>FUNDING SOURCE</u> |
|--|--|-----------------------|-------------|-------------------------|
| <u>DESTINATION</u> Sept. 17- Nov. 30, 2019 See attached schedule | PGHS Athletics Out of County sports events | Various | TBD | PGHS Athletics |
| October 4 Woodside High School Woodside, CA | PGHS Robotics Club Cal-Games Robotics competition | Auto | \$750 | Robotics club funds/ASB |

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
REQUEST FOR OFF CAMPUS ACTIVITY**

Board Approval is required for all out-of-county, out-of-state, or overnight activities. The request must be approved by the Board prior to the event, therefore the request must be submitted AT LEAST TWO (2) WEEKS PRIOR TO THE BOARD MEETING PRIOR TO THE EVENT. For ALL other activities, submit request two weeks in advance of activity. ¹ understand.

Date of Activity 10/04/2019 Day of Activity Friday - Sunday

Location of Activity Woodside HS City Woodside County CA

School PG High School Class or Club Robotics Grade Level/s 9-12

School Departure Time 6:00 AM

Pickup Time from Place of Activity 8:00 PM

Name of Employee Accompanying Students Sally Richmond and/or Roby Hyde

Number of Adults 3 Number of Students 15

Description of Activity/Educational Objective
CalGames Robotics competion

List All Stops Will drive there and return home each day. Three days total. No hotel stays.

Means of Transportation: Auto*

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

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

Cost of Activity \$ 750 + Cost of Transportation \$ 0 = Total \$ 750.00

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

Account Code: Wells Fargo Bank Account - Robotics #8994873977/801

Requested by: Sally A. Richmond / Sally Richmond Date 08/16/2019
Employee Signature (accompanying student activity) Printed Name

Administration Approval/Principal Matthew J. Bell Date 08/20/2019

Transportation Department/District Office Use

() School Bus () Charter () Available () Not available Date Received _____

Cost Estimate \$ _____

Approved by Transportation Supervisor: _____ Date _____

Approved by Assistant Superintendent: song jinbendib Date 08/21/2019

Date of Board Approval September 5, 2019
PGUSD Regular Meeting of September 5, 2019 22

Does form need board approval Yes

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
REQUEST FOR OFF CAMPUS ACTIVITY

Board Approval is required for all out-of-county, out-of-state, or overnight activities.
The request must be approved by the Board prior to the event, therefore the request must be submitted AT LEAST TWO (2) WEEKS PRIOR TO THE BOARD MEETING PRIOR TO THE EVENT.
For ALL other activities, submit request two weeks in advance of activity.

Date of Activity Fall 2019 Day of Activity Fall of 2019

Location of Activity Out of County City San Jose, SC, Hollister County SC, Santa Clara, San Benito

School PG High School Class or Club HS Athletic dept. Grade Level/s 9-12

School Departure Time Vary PM

Pickup Time from Place of Activity PGHS PM

Name of Employee Accompanying Students PGHS Coaching staff

Number of Adults 18 Number of Students 250

Description of Activity/Educational Objective
All out of County trips for the Fall

List All Stops From PGHS to Locations and return See attached list

Means of Transportation: School Bus

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

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

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

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

Account Code: N/A

Requested by: Todd Buller / Todd C Buller Date 08/20/2019
Employee Signature (accompanying student activity) Printed Name

Administration Approval/Principal Matthew J. Bell Date 08/21/2019

Transportation Department/District Office Use

(x) School Bus (x) Charter () Available () Not available Date Received 08/22/2019

Cost Estimate \$ TBA

Approved by Transportation Supervisor: lstacks Date 08/22/2019

Approved by Assistant Superintendent: song chinbendib Date 08/22/2019

Date of Board Approval 09/05/2019
PGUSD

Does form need board approval Yes

Out of County Fall Matches / Games

| Date | Sport | Opponent | Site | Team | Game time | Release | Departure |
|----------------|-----------|-------------------|-----------------|----------|---------------|-------------|------------------|
| 9/7/19 | VB | WHS Tourney | Watsonville | Varsity | TBA | 9:00am | VANS |
| 9/13/19 | CC | N Tahoe | N Tahoe | V | 2:00 | VANS | Overnight |
| 9/14/19 | VB | WHS Tourney | Watsonville | JV | TBA | | VANS |
| 9/16/19 | BW | Gilroy | Gilroy | V | 5:00 | | 3:00 |
| 9/18/19 | CC | Center Meet | Gilroy | JV/ V | 3:30 | 1:15 | 1:30 |
| 9/19/19 | GW | San Benito | SB | V | 5:00 | 1:45 | 2:00 |
| 9/19/19 | BW | San Benito | SB | V | 4:00 | 1:45 | 2:00 |
| 9/21/19 | CC | Gilroy Invit | Gilroy | V | TBA | Vans | |
| 9/26/19 | VB | Anzar | Anzar | JV / V | 5:00 / 6:30 | | 3:00 |
| 9/28/19 | CC | Capital Challenge | Sacramento | V | TBA | Vans | |
| 10/4/19 | FB | Harbor | HHS | JV/ V | 4:30 / 7:30pm | 2:15 | 2:30 |
| 10/9/19 | CC | CCS Center Meet | Crystal Springs | V | TBA | Vans | |
| 10/10/19 | VB | Pajaro Valley | PV | JV / V | 5:00 / 6:30 | 2:30 | 2:45 |
| 10/23/19 | GW | San Benito | SB | V | 4:00 | 1:45 | 2:00 |
| 10/23/19 | BW | San Benito | SB | V | 5:30 | 1:45 | 2:00 |
| 10/29/19 | VB | Anzar | Anzar | JV / V | 5:00 / 6:30 | | 3:00 |
| 10/30/19 | CC | PCAL Championship | Toro Park | JV / V | TBA | TBA | TBA Bus |
| 11/16/19 | CC | CCS Championship | Crystal Springs | V | TBA | Vans | |
| 11/30/19 | CC | CIF State Meet | Fresno | V | TBA | Vans | |

Bold trip to Tahoe Already Board Approved

- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Acceptance of Donations

DATE: September 5, 2019

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

RECOMMENDATION:

The Administration recommends that the Board approve acceptance of donations referenced below.

INFORMATION:

During the past month the following donations were received:

Forest Grove Elementary School

PG Pride \$ 4,027 (August grants, see attached)

Robert H. Down Elementary School

Benevity Community Impact Fund \$ 325 (undesignated)
 PG Pride \$ 5,679 (August grants, see attached)

Pacific Grove Middle School

Visions Design Center (Riphenberg) \$ 617 (volleyball team uniforms)
 Field of Dreams (MacLaren) \$ 617 (volleyball team uniforms)
 Chapman Foundation \$12,000 (AVID tutors grant)
 PG Pride \$ 2,500 (August grant, see attached)

Pacific Grove High School

PG STEAM, Inc. \$ 400 (Robotics competition registration fee)

Pacific Grove Community High School

None

Pacific Grove Adult School /Lighthouse Preschool & Preschool Plus Co-op

Nora Shen \$ 25 (J. Nattress fund)

Pacific Grove Unified School District

Chapman Foundation \$15,000 (GATE grant)

Ref: Donations

PG PRIDE Grant Requests for August 12, 2019 Meeting

Consent Agenda Item E

| Teachers | School | Students | Request | Description | Amount Approved |
|-----------------|--------|----------|----------------------------------|--|-----------------|
| 6th Grade | PGMS | | Outdoor Science School | To help students who cannot afford to pay for Outdoor Science School | \$2,500 |
| 1st Grade | FG | 60 | 8 Art Lessons | Monterey Arts Council teacher will bring supplies of different mediums for art lessons | \$2,800 |
| Kindergarten | FG | 60 | Playground Equipment | Balls, Balance Beam, Trampoline, Basketball hoop | \$500 |
| Kathy Hunter | FG | 25 | Portfolio Binders | Binders, Card Stock, Sheet Protector, stickers to create portfolios for students | \$150 |
| Kathy Hunter | FG | 20 | calendars | calendars with stickers to practice numbers and days, weeks, months of the year | \$0 |
| Kathy Hunter | FG | 20 | weather books | non-fiction books about weather | \$75 |
| Kilene Brosseau | FG | 22 | Clipboards | give students more flexibility when doing work and use during stations | \$33 |
| Maurisa Alt | FG | 25 | double wide teaching easel | hands on learning tool for circle time | \$469 |
| 2nd Grade | RHD | 80 | Save the Whales | Non profit to give talk on conservation and ocean care | \$400 |
| 3rd grade | RHD | 100 | Pacific House | Field Trip | \$1,100 |
| 4th Grade | RHD | 80 | Mexican -Cal state parks | Field Trip | \$900 |
| Karen Levy | RHD | 26 | 3 Art Lessons | | \$300 |
| 4th Grade | RHD | 80 | Carmel Mission | Field Trip | \$316 |
| 4th Grade | RHD | 80 | Mountain Men | Field Trip | \$2,213 |
| 4th Grade | RHD | 80 | San Juan Bautista Admission | Field Trip | \$300 |
| 4th Grade | RHD | 80 | San Juan Bautista Ranger Program | Field Trip | \$1,500 |

MS \$2500.-
 FG \$4027.-
 RHD \$5679.-

Total \$12,206

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Warrant Schedule No. 611

DATE: September 5, 2019

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

RECOMMENDATION:

As Assistant Superintendent for Business Services, I certify that I have reviewed the attached warrants for consistency with the District’s budget, and purchasing and accounting practices and therefore, recommend Board approval.

BACKGROUND:

The attached listing of warrants identifies payments made by the District during the noted time period from August 1, 2019 through August 30, 2019.

INFORMATION:

Prior to the issuance of the warrants, District procedures have been followed to ensure the appropriateness of the item purchased, the correctness of the amount to be paid, and that funds were available within the appropriate budget. All necessary site, department, and district authorizations have been obtained.

Please note a full copy of the warrants are available by request.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

WARRANT SCHEDULE NO. 611

Warrants- Payroll

AUGUST 2019

| | | | |
|---------------|----------------------------------|-----------|----------------------------|
| Certificated- | Regular 08/05/19 | \$ | 0 |
| | Regular 08/09/19 | \$ | 398.66 |
| | Regular 08/13/19 | \$ | 0 |
| | Regular 08/30/19 | \$ | 1,682,287.44 |
| | <u>Total Certificated</u> | \$ | <u>1,682,686.10</u> |
| | | | |
| Other- | Regular 08/05/19 | \$ | 0 |
| | Regular 08/09/19 | \$ | 0 |
| | Regular 08/13/19 | \$ | 0 |
| | Regular 08/30/19 | \$ | 0 |
| | <u>Total Other</u> | \$ | <u>0</u> |
| | | | |
| Classified- | Regular 08/05/19 | \$ | 0 |
| | Regular 08/09/19 | \$ | 4,177.96 |
| | Regular 08/13/19 | \$ | 0 |
| | Regular 08/30/19 | \$ | 664,415.45 |
| | <u>Total Classified</u> | \$ | <u>668,593.41</u> |
| | | | |
| | <u>TOTAL PAYROLL</u> | \$ | <u>2,351,279.51</u> |

Warrants- AP

| | | | |
|--|------------------------------|-----------|----------------------------|
| Warrants <u>12499595</u> through <u>12499599</u> | (08/01/19) | \$ | <u>62,682.66</u> |
| Warrants <u>12500168</u> through <u>12500185</u> | (08/06/19) | \$ | <u>33,035.36</u> |
| Warrants <u>12501325</u> through <u>12501368</u> | (08/13/19) | \$ | <u>101,419.67</u> |
| Warrants <u>12501927</u> through <u>12501944</u> | (08/15/19) | \$ | <u>41,319.33</u> |
| Warrants <u>12502773</u> through <u>12502806</u> | (08/20/19) | \$ | <u>43,372.67</u> |
| Warrants <u>12503346</u> through <u>12503354</u> | (08/22/19) | \$ | <u>17,321.48</u> |
| Warrants <u>12504567</u> through <u>12504585</u> | (08/27/19) | \$ | <u>77,530.66</u> |
| | | | |
| | <u>TOTAL WARRANTS</u> | \$ | <u>2,727,961.34</u> |

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Contract for Services with Log Me In USA, Inc.

DATE: September 5, 2019

PERSON(S) RESPONSIBLE: Matthew Binder, Director, Education Technology

RECOMMENDATION:

The District Administration recommends the Board review and approve the contract for services with Log Me In USA, Inc. for Rescue Assist services for the 2019-2022 fiscal years.

BACKGROUND:

Up until June, 2019, a private account with another company was used to log into district servers for remote access monitoring.

With the retirement of the Director of Technology it was discovered that this service is still necessary and needs to continue with a new district account.

INFORMATION:

Rescue Assist is a software that will allow our Technology Systems Coordinator to be able to log in remotely from any location to access the district servers and end-user workstations in order to view and control the desktop and system functions directly through the installed web browser (Chrome, Explorer, or Mozilla). This application is currently being used by many other school districts in our region as well as by the Monterey County Office of Education. This is a three-year agreement from 2019-2022.

FISCAL IMPACT:

\$1,500 total for three years from the Measure A Ed Tech funds. This expense will be included on the January/February, 2020 list.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

**435 Hillcrest Avenue
Pacific Grove, CA 93950**

CONTRACT FOR SERVICES

This contract is an agreement between the Pacific Grove Unified School District and Log Me In USA, Inc. for services rendered as specified below.

- 1. **Scope of Service:**
To provide :Rescue Assist software for remote log in access to district server for monitoring
- 2. **Evaluation and/or expected outcome(s)**(continue on attached page if needed):
District tech coordinator will be able to log in remotely and monitor district server
- 3. **Length of the Contract:**
Service is to be provided on the following date(s):
August, 2019 – August, 2022 A three year agreement
- 4. **Financial Consideration:**
Consultant to be paid at the rate of:
Twelve months at \$41.67 per month August, 2019 – August, 2022. Total \$1,500
School Funding Source: Measure A Ed Tech Bond Funds
Account Code: Fund 21

Consultant (Please print) Larry Masse
 Address 333 Summer St. Boston, MA 02210 Phone 781-850-1223
 Signed _____ Date 8/29/19 Email larry.masse@logmein.com

District Employee Independent Consultant

Signed [Signature] Date 8/29/19
 Site/Program Administrator (Check appropriate box below)

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

X Contracted work was not assigned using District’s normal employment recruitment process.
 Attached Criteria Page (REQUIRED) identifies reason.

Signed _____ Date _____
 Director of Human Resources

Signed _____ Date _____
 Assistant Superintendent

ALL SIGNATURES MUST BE OBTAINED BEFORE SERVICES ARE PROVIDED.

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

Contract for Services Criteria

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

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

District/Site Administrator

Date

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Quarterly Report on Williams Uniform Complaints

DATE: September 5, 2019

PERSON(S) RESPONSIBLE: Ralph Gómez Porras, Superintendent

RECOMMENDATION:

The District Administration recommends that the Board review and approve the information in this quarterly report, per Ed. Code. 35186 (d).

BACKGROUND:

Each quarter the district is required, per Ed. Code 35186(d) to “prepare and submit a report of summarized data on the nature and resolution of all uniform complaints to the district board and county superintendent.”

INFORMATION:

For the first quarter of the 2019-20 academic year, there were no incidents or complaints filed against any of the criteria: Therefore, it is acknowledged that

1. There are sufficient textbooks and instructional materials for each student to use in class;
2. School facilities are clean, safe and maintained in good repair;
3. There are no teacher vacancies or misassignments;
4. Parents, teachers and the public know how to obtain complaint forms.

FISCAL IMPACT:

None.

Academic School Year 2018-2019

Quarterly Report on Uniform Complaints

[Education Code § 35186]

District: Pacific Grove Unified School District

Person completing this form: Mandi Ackerman Title: Executive Assistant

Quarterly Report Submission Date: *(Please check one)*

October 2019 April 2020
 January 2020 July 2020

Date for information to be reported publicly at governing board meeting: September 5, 2019

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

| General Subject Area | Total # of Complaints | # Resolved | # Unresolved |
|--|-----------------------|------------|--------------|
| Textbooks and Instructional Materials | | | |
| Teacher Vacancy or Misassignments | | | |
| Facilities Conditions | | | |
| TOTALS | | | |

Ralph Gomez Porras
Print Name of District Superintendent



Signature of District Superintendent
September 5, 2019
Date

Monterey County Office of Education
 Submit Quarterly Report to: Julie Heess
jheess@monterecoe.org

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Play-Well TEKologies STEM Lego classes for the After School Enrichment Program

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends the Board review and approve the contract for service with Play-Well TEKologies for the After School Enrichment Program for the 2019-20 school year.

BACKGROUND:

The After School Enrichment (ASE) Program continues to contract with the company Play-Well TEKologies, to bring STEM Lego classes to students in grades 1-5 at both elementary school sites. There are four six week sessions throughout the year. During each six week session, the class meets once a week for 90 minutes.

INFORMATION:

Play-Well TEKologies provides the elementary students with problem-solving skills, while providing an opportunity for creative expression, and fostering a greater appreciation of how things work. Their instructors encourage the qualities of inquisitiveness, self-reliance, and self confidence in their students, and accomplish all this in the context of fun-filled engineering and architectural projects ~ activities that both the students and instructors enjoy.

Students work individually, in teams, and as a group throughout the sessions. A short discussion and demonstration of the day's topic starts each meeting. Children are given a design/building assignment at the beginning of the meeting. Instructors will provide individual assistance and instruction and facilitate challenges, performance testing, competitions, and modifications to projects. They provide all materials for the course each week. There is no 'take away' LEGO that goes home with the child after camp, only memories and new building skills.

Play-Well instructors have varied careers and educational backgrounds (mechanical engineering, architecture, biology, art, geology, education, civil engineering, etc.). More important, though, is that all share a common enthusiasm for kids, engineering, and LEGO. Many of the instructors have been leading classes and directing summer camps for several years.

FISCAL IMPACT:

The After School Enrichment Program is entirely self-funded and paid for with registration fees. The whole cost is covered by parents while signing up their student for this ASE class during each open registration period. The total cost for the 2019-20 school year is 4 sessions at \$1,100.00 per session for a total of up to \$4,400.00. Paid from the After School Enrichment Program budget. There is no cost or fiscal impact on the General Fund.



LEGO-inspired
engineering classes
for kids K-8

Play-Well TEKnologies Letter Of Agreement 2019 - 2020 Courses

Consent Agenda Item I

Organization

Pacific Grove Unified School District
435 Hillcrest Ave
Pacific Grove, CA 93950

Pacific Grove Unified School District Contact

Natalie Montgomery
Email: nmontgomery@pgusd.org

Play-Well Contact

Primary Contact

Cortney Nelson - Area Manager
Phone: (W) 408-914-0199
Email: cortney@play-well.org

Business Office

224B Greenfield Avenue
San Anselmo, CA 94960
Phone: (W) 415.578.2746



LEGO-inspired
engineering classes
for kids K-3

Play-Well TEKnologies

Letter Of Agreement

2019 - 2020 Courses

Consent Agenda Item I

Program Location

Forest Grove Elementary

1065 Congress Ave
Pacific Grove, CA 93950

Site Phone: (831) 646-6560

Forest Grove Elementary Course Dates

| Title / ID | Ages | Dates | Times | Price | Min/Max |
|--|----------------|---|--------------------|--------------------------|---------|
| STEM Challenge with LEGO® Materials, Fall ID: 80671 | Grades: 3 to 5 | 9/9/19 - 10/7/19 Mondays 5 Sessions | 3:20pm - 4:50pm | Play-Well: \$1,100.00[*] | 8 / 12 |
| STEM FUNDamentals with LEGO® Materials, Fall ID: 80672 | Grades: 1 to 3 | 10/21/19 - 12/9/19 Mondays 5 Sessions Omit: Nov 4th, Nov 11th, Nov 18th | 3:20pm - 4:50pm | Play-Well: \$1,100.00[*] | 8 / 12 |
| STEM FUNDamentals with LEGO® Materials, Winter ID: 80803 | Grades: 1 to 3 | 1/13/20 - 3/9/20 Mondays 6 Sessions Omit: Jan 20th, Feb 17th, Feb 24th | 3:20pm - 4:50pm | Play-Well: \$1,100.00[*] | 8 / 12 |
| STEM Challenge with LEGO® Materials, Spring ID: 80804 | Grades: 3 to 5 | 3/16/20 - 4/27/20 Mondays 6 Sessions Omit: Apr 6th | 3:20pm - 4:50pm | Play-Well: \$1,100.00[*] | 8 / 12 |

[*] Price Per Course



Forest Grove Elementary Course Descriptions

STEM Challenge, Fall 19

Master your engineering skills with Play-Well TEKnologies and tens of thousands of LEGO® parts! Apply real-world concepts in physics, engineering, and architecture through engineer-designed projects such as: Catapults, Pneumatic Cranes, Arch Bridges, and Battletracks! Design and build as never before, and explore your craziest ideas in a supportive environment. There are no prerequisites for this course.

STEM FUNDamentals, Fall 19

Master your engineering skills with Play-Well TEKnologies and tens of thousands of LEGO® parts! Apply real-world concepts in physics, engineering, and architecture through engineer-designed projects such as: Boats, Snowmobiles, Arch Bridges, and Battletracks! Design and build as never before, and explore your craziest ideas in a supportive environment. There are no prerequisites for this course.

STEM FUNDamentals, Winter 20

STEM Challenge, Spring 20

Level up your engineering skills with Play-Well TEKnologies and tens of thousands of LEGO® parts! Apply real-world concepts in physics, engineering, and architecture through engineer-designed projects such as: Gear Cars, Gondolas, Merry-Go-Rounds, and Scissor Lifts. Design and build as never before, and explore your craziest ideas in a supportive environment. There are no prerequisites for this course.



Invoicing

Play Well will be responsible for invoicing the class

Please Note

1. Play-Well TEKnologies programs do not automatically continue; a new Letter of Agreement must be negotiated for new programs.
2. Programs must be conducted in a clean, indoor area on the first floor or in a room that is handicap accessible.
3. For programs held for multiple days, we prefer to use the same room each day.
4. If programs do not meet minimum enrollment, they may be combined or cancelled at our discretion. Do not automatically cancel a class that is below the minimum. Contact Play-Well first.
5. Students will not be able to keep LEGO materials. All materials used are the property of Play-Well TEKnologies and are not for sale or distribution.
6. Play-Well will provide Liability and Workers Compensation insurance verification if requested.
7. Client will collect all participant fees prior to start of program. Play-Well TEKnologies will invoice client after the program has started.
8. The Play-Well fee does not include any CLIENT markup. Please notify Play-Well Area Manager of total cost of class.
9. The first day of enrichment programs, we request access to the site approximately 15 minutes before and after for setup and cleanup.

Cortney Nelson for Play-Well TEKnologies

Pacific Grove Unified School District
Representative

Date

Date

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

435 Hillcrest Avenue

Pacific Grove, CA 93950

CONTRACT FOR SERVICES

(To be used for provision of services involving no potential for liability exposure for District)

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

TEKnologies for services rendered as specified below.

1. **Scope of Service:**

To provide: A fingerprinted instructor for a STEM FUNDamental with LEGO Materials class for the Elementary After School Enrichment Program for the 2019-20 sessions.

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

Elementary students will have the opportunity to participate in an after school STEM class that utilizes the concepts of physics, engineering, and architecture.

3. **Length of the Contract:**

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

ASE Fall I 2018: 9/9/19 – 10/7/19. Grades 1-3

ASE Fall II 2018: 10/21/19 – 12/9/19. Grades 3-5

ASE Winter 2019: 1/13/20 – 3/9/20. Grades 1-3

ASE Spring 2019: 3/16/20 – 4/27/20. Grades 3-5

4. **Financial Consideration:**

Consultant to be paid at the rate of: \$1,100.00 per 6 week session, to be paid at the conclusion of the each session. (Contingent upon class enrollment).

School Funding Source: 01.0023.0.1110.1000.5800.00.000.1350.0730 (ASE Program)

Consultant: Play-Well TEKologies – Cortney Nelson Email: cortney@play-well.org

Address: 224B Greenfield Ave. San Anselmo, Ca 94960 Phone: 415-578-2476

Signed _____ Date _____

District Employee Independent Consultant *

Signed _____ Date _____

Site/Program Administrator – (Check appropriate box below)

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

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

Signed _____ Date _____

Director of Human Resources

Signed _____ Date _____

Assistant Superintendent

ALL SIGNATURES MUST BE OBTAINED BEFORE SERVICES ARE PROVIDED.

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

CONTRACT FOR SERVICES CRITERIA

DISTRICT/SITE ADMINISTRATOR – PLEASE CIRCLE CRITERIA THAT APPLY AND SIGN BELOW.

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

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Contract for Services with the Art Council of Monterey County for First Grade Art Lessons

DATE: September 5, 2019

PERSON(S) RESPONSIBLE: Buck Roggeman, Forest Grove Elementary School Principal

RECOMMENDATION:

The District Administration recommends the Board review and approve the contract for services with the Arts Council of Monterey County to conduct art lessons at Forest Grove Elementary School.

BACKGROUND:

Last year Forest Grove Elementary School continued this successful partnership with the Arts Council for Monterey County. Using grant funding from PG PRIDE, the Arts Council sends an art instructor into the first grade classrooms to teach the students art, producing projects with each lesson.

The program is very well received by the first grade teaching staff who values art instruction in first grade. The teachers regularly use the visual and performing arts to enrich academic lessons and including this series of grant funded lessons enriches the art education for the first grade students at Forest Grove Elementary School.

INFORMATION:

Under the terms of this contract, a designated Art teacher from The Art Council of Monterey County will provide an hour a week of art instruction for every 1st grader at Forest Grove Elementary School for eight weeks. These lessons will take place in the classrooms during the 2109-20 school year. The council will provide all supplies for the projects.

FISCAL IMPACT:

\$2,800 to be paid with PG PRIDE grant funds.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
435 Hillcrest Avenue
Pacific Grove, CA 93950
CONTRACT FOR SERVICES

This contract is an agreement between the Pacific Grove Unified School District and the Arts Council for Monterey County for services rendered as specified below.

- 1. Scope of Service: To provide: One hour a week of art instruction for eight weeks to every first grade student. The lessons will include instruction and supplies provided by the Arts Council for Monterey County.
2. Evaluation and/or expected outcome(s)(continue on attached page if needed): The expected outcome of these services is that our first grade classes will receive additional art instruction throughout the school year to augment standard first grade classroom art projects.
3. Length of the Contract: Service is to be provided on the following date(s): The lessons will be completed between Sept. 5, 2019 and the last day of school on May 29, 2019.
4. Financial Consideration: Consultant to be paid at the rate of: \$2,800 total for the entire instructional program described above (hours/days/other) School Funding Source: PG PRIDE grant. Account Code:

Consultant (Please print) Art Council for Monterey County

Address 1123 Freemont Blvd., Suite C, Seaside, CA 93955 Phone 831-622-9060

Signed K Matchin, Deputy Director Date 8-27-19 Email karyn@arts4mc.org

Signed Buck Roggeman Date 8/27/19
Site/Program Administrator (Check appropriate box below)
[] District Employee [x] Independent Consultant

[] Contracted work was assigned using District's normal employment recruitment process.
[x] Contracted work was not assigned using District's normal employment recruitment process. Attached Criteria Page (REQUIRED) identifies reason.
Signed _____ Date _____
Director of Human Resources

Signed _____ Date _____
Assistant Superintendent

ALL SIGNATURES MUST BE OBTAINED BEFORE SERVICES ARE PROVIDED.

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

Contract for Services Criteria

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

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

Buck Roggeman
District/Site Administrator

8/27/19
Date

Ref: Contract for Services Criteria

Revised 7/19

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Contract for Services to Mitel Business Systems, Inc.

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends the Board review and approve the contract for services with Mitel Business Systems Inc. for the installation of a new phone system at Robert Down Elementary School.

BACKGROUND:

Over the last few years District Maintenance has had difficulty finding network cards for the existing phone system at Robert Down. When a card goes down a large portion of the system is non-operable. Last year, we were not able to find new or refurbished cards because they are no longer manufactured. Fortunately, the District's communications contractor was able to find some used cards from a system that was no longer in use.

This project was brought to the District's Educational Technology Committee and recommended to the Board for approval.

INFORMATION:

Mitel Partner, Maverick Networks, has installed the same Mitel phone system at the District Office and Forest Grove Elementary. The Mitel system allows for programming and maintenance to be done from a central computer for all sites. This contract is for the installation, programming, and training of 43 phones at Robert Down Elementary. Mitel has competitively bid this system and the quote is based on the NASPO (National Association of State Procurement Officials) ValuePoint Contract #AR623.

FISCAL IMPACT:

Fund 21, Measure A - \$17,407.75 - funding has been reviewed by the Education Tech Committee and included in the 2019-20 budget.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

AGREEMENT FOR CONTRACTOR SERVICES

(To be used for provision of services involving potential for liability exposure for District)

THIS AGREEMENT is hereby entered into by the **Pacific Grove Unified School District**, hereinafter referred to as DISTRICT, and:

| | | | |
|------------------------------------|---|-----------|--------------|
| <u>Mitel Business Systems, Inc</u> | <u>ID # TxtXd7Kev3pIYjAIV0TcbA-01</u> | | |
| CONTRACTOR | SOCIAL SECURITY NUMBER OR BUSINESS ID # | | |
| <u>1146 North Alma School Rd</u> | <u>Mesa</u> | <u>AZ</u> | <u>85201</u> |
| MAILING ADDRESS | CITY | STATE | ZIP |

hereinafter referred to as CONTRACTOR.

CONTRACTOR agrees to provide to DISTRICT the services enumerated in Section G of this Agreement under the following terms and conditions:

- A. Services shall begin on September 13, 2018 and shall be completed on or before December 31, 2019.
- B. CONTRACTOR understands and agrees that CONTRACTOR and CONTRACTOR’S employees are not employees of the DISTRICT and are not entitled to benefits of any kind or nature normally provided employees of the DISTRICT and/or to which DISTRICT employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers’ Compensation. CONTRACTOR shall assume full responsibility for payment of all Federal, State and local taxes or contribution including Unemployment Insurance, Social Security, and Income Taxes with respect to CONTRACTOR’S employees.
- C. CONTRACTOR shall furnish, at CONTRACTOR’S own expense, all labor, materials equipment and other items necessary to carry out the terms of this Agreement.
- D. In the performance of the work herein contemplated, CONTRACTOR is an independent contractor, with the authority to control and direct the performance of the details of the work, DISTRICT being interested only in the results obtained.
- E. CONTRACTOR agrees to defend, indemnify and hold harmless the DISTRICT, its Board of Trustees, employees and agents from any and all liability or loss arising in any way out of CONTRACTOR’S negligence in the performance of this Agreement, including but not limited to any claim due to injury and/or damage sustained by CONTRACTOR, and/or the CONTRACTOR’S employees or agents.

AGREEMENT FOR CONTRACTOR SERVICES (continued)

F. CONTRACTOR shall maintain Insurance with a minimum \$1,000,000 combined single limits of general liability and automobile coverage.

G. Services to rendered to the DISTRICT by the CONTRACTOR are as follows:

Phone system at Robert Down Elementary per quote dated Aug 14, 2019 (attached)

Neither party shall assign or delegate any part of this Agreement without the written consent of the other party.

I. Prior to starting, the work shall be authorized by the District in writing. The work completed herein must meet the approval of the DISTRICT and shall be subject to the DISTRICT’S general right of inspection and supervision to secure the satisfactory completion thereof. CONTRACTOR agrees to comply with all Federal, State, Municipal and District laws, rules and regulations that our now, or may in the future become applicable to CONTRACTOR, CONTRACTOR’S business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of such operations.

J. CONTRACTOR shall be paid by billing the District monthly for services completed for a total sum of \$17,407.75:

Source of Funds: Fund 21 Measure A

K. Payments will be made by the District to the Contractor as follows:

- 1) Lump sum upon completion of services rendered.
- X 2) Monthly - in accordance with provision of services as invoiced
- 3) Other _____

L. This agreement may be terminated by either party notifying the other, in writing, at least 30 days prior to the date of termination.

M. CONTRACTOR shall sign and submit a W-9 to DISTRICT prior to providing service.

AGREEMENT FOR CONTRACTOR SERVICES (continued)

This Agreement is entered into this _____ day of _____, 2018.

For the Site/Program:

For the Contractor:

Site/Program Administrator Date

Name

For the District:

Title

Director of Human Resources Date

Date

Assistant Superintendent Date

NOTE: PARAGRAPH "F" ABOVE IS HEREBY WAIVED IF SIGNED BELOW.

Assistant Superintendent

Date

- All signatures must be obtained before services are provided. -

End User Line Item Pricing Report

Currency USD
 Partner MAVERICK NETWORKS, INC. (MAVERICK NETWORKS, INC.)
 ID TxD7Kev3pYjAIV0TcbA-01
 Report Created 14-Aug-2019 1:31:31 CET
 Quote Created 14-Aug-2019 1:31:31 CET

Public Sector Competitive Discount is based on the entire quote and subject to change if the contents are adjusted.

This quote is based on the Mitel **NASPO ValuePoint contract #AR623** and Purchase Orders resulting from this quote should be written to Mitel Business Systems, Inc. directly per the ordering instructions below.

NASPO ValuePoint contract #AR623 CALIFORNIA PARTICIPATING ADDENDUM NO. 7-14-70-10 must be referenced on any PO resulting from this quote

This quote is good for 90 days from date on file and must renewed thereafter.

End Customer Information

Company Pacific Grove Robert Down Elementary Sch
 Address 485 Pine Ave, Pacific Grove, California, United States of America
 Zip Code 93950

Shipping Address

| Node 1 | | | | | | | |
|-----------------------|---|-------|----------|-----------|-------------|------------|-----------|
| Part No. | Description | Qty | List | Ext List | % Cust Disc | Cust Price | Ext List |
| Accessories | | | | | | | |
| 50006504 | Wall Mount Kit (HX Controller + PSU, PS-1/DEI (2) | 1 | 250.00 | 250.00 | 38.00 | 155.00 | 155.00 |
| Boards | | | | | | | |
| 50006500 | Compact Flash 2 GB NA | 1 | 120.00 | 120.00 | 0.00 | 120.00 | 120.00 |
| 580.2304 | Loop Start Mdl (LSM-4) for CS/HX | 1 | 390.00 | 390.00 | 38.00 | 241.80 | 241.80 |
| Mitel parts Catalogue | | | | | | | |
| 53002197 | SUBCONTRACTOR USER DEFINED CHARGES | 8,875 | 1.00 | 8,875.00 | 0.00 | 1.00 | 8,875.00 |
| Software Assurance | | | | | | | |
| 54009246 | SWA Std 1y MiVO250 over 32 usr | 1 | 400.00 | 400.00 | 38.00 | 248.00 | 248.00 |
| System | | | | | | | |
| 52002827 | MiVo Office Digital Base Pack | 1 | 1,795.00 | 1,795.00 | 38.00 | 1,112.90 | 1,112.90 |
| Total | | | | 11,830.00 | 9.11 | | 10,752.70 |

Node 2

| Part No. | Description | Qty | List | Ext List | % Cust Disc | Cust Price | Ext List |
|-----------------------|--|-----|----------|-----------|-------------|------------|----------|
| Mitel parts Catalogue | | | | | | | |
| 50005300 | 24VDC IP PWR ADPT 100-240V 50-60HZ | 1 | 40.00 | 40.00 | 0.00 | 40.00 | 40.00 |
| 50005915 | PKM KIT - 48 KEY (for 85xx/53xx Phones) | 1 | 450.00 | 450.00 | 38.00 | 279.00 | 279.00 |
| 50006122 | 8528 Telephone NA | 37 | 185.00 | 6,845.00 | 38.00 | 114.70 | 4,243.90 |
| 50006123 | 8568 Telephone NA | 6 | 295.00 | 1,770.00 | 38.00 | 182.90 | 1,097.40 |
| 51005172 | PWR CRD C7 2.5A 125V-NA PLUG NON POLRIZD | 1 | 8.00 | 8.00 | 0.00 | 8.00 | 8.00 |
| 52002624 | DDM-16 Card with Cable | 2 | 1,000.00 | 2,000.00 | 38.00 | 620.00 | 1,240.00 |
| 840.0417 | MiVoice Office License - Digital Phone Cat E | 27 | 70.00 | 1,890.00 | 38.00 | 43.40 | 1,171.80 |
| Total | | | | 13,003.00 | 37.86 | | 8,080.10 |

Grand Total

| | | | |
|---|------------------|--------------|---|
| Grand Total | 24,833.00 | 24.16 | 18,832.80 |
| Public Sector Discount | | | 1,425.05 |
| Grand Total with Public Sector Discount | | | PGUSD Pays this >>>> \$17,407.75 |

Public Sector Competitive Discount is based on the entire quote and subject to change if the contents are adjusted.

S - Part has a suggested retail price

This quote is based on the Mitel **NASPO ValuePoint contract #AR623** and Purchase Orders resulting from this quote should be written to Mitel Business Systems, Inc. directly per the ordering instructions below.

NASPO ValuePoint contract #AR623 CALIFORNIA PARTICIPATING ADDENDUM NO. 7-14-70-10 must be referenced on any PO resulting from this quote

This quote is good for 90 days from date on file and must renewed thereafter.

Purchase Order can be faxed to 916-365-8088
or emailed to accounting@mavericknetworks.net

The PO should be made out to:
Mitel Business Systems, Inc.
1146 North Alma School Rd.
Mesa, AZ 85201

★PLEASE NOTE OUR SEPARATE REMIT TO ADDRESS★:
Mitel Business Systems, Inc.
PO Box 52688
Phoenix, AZ 85072-2688

★PLEASE DO NOT SEND PAYMENT TO THE MESA ADDRESS★

Please note the following order requirements:

- * Prime **NASPO ValuePoint contract #AR623** must be referenced on the PO
- * **CALIFORNIA PARTICIPATING ADDENDUM NO. 7-14-70-10** must be referenced on the PO
- * Terms of Net/30
- * A copy of the Mitel quote must accompany the order
- * Shipping and billing instructions
- * Requested delivery dates

First time placing an order with us?

We will need to set up a new customer account and will require the following information:

- * **Full Legal Name and Invoice/Billing Address**
- * **Main Phone and Fax numbers**
- * **Point of Contact info for the Accounts Payable dept (Name, Title, Email, Phone and Fax number)**
- * **If Tax Exempt, a copy of the Tax Exemption Certificate must be provided**

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Contract for Services with Mike’s Appliance

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends the Board review and approve the contract for services with Mike’s Appliance for District wide repair of household appliances.

BACKGROUND:

The District has some household appliances such as ovens, ranges, dishwashers, and refrigerators that need repairs and service. The majority of these appliances are at the Middle School and High School Home Economics classrooms.

INFORMATION:

Mike’s appliance is used by the District’s Maintenance Department when appliances need repairs that cannot be done by District personnel. In the past we have used them for replacement of electronic boards on ranges. Currently, there is a range that is down at the Middle School that needs a replacement board. Cost of the work is determined by quote after a technician has assessed the repair.

FISCAL IMPACT:

Budgeted - Fund 01 General Fund – Maintenance Budget – \$5,000.00

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

AGREEMENT FOR CONTRACTOR SERVICES

(To be used for provision of services involving potential for liability exposure for District)

THIS AGREEMENT is hereby entered into by the **Pacific Grove Unified School District**, hereinafter referred to as DISTRICT, and:

| | | | |
|------------------------------|---|-----------|--------------|
| <u>Mike's Appliance, Inc</u> | | | |
| CONTRACTOR | SOCIAL SECURITY NUMBER OR BUSINESS ID # | | |
| <u>1219 Forest Avenue</u> | <u>Pacific Grove</u> | <u>CA</u> | <u>93950</u> |
| MAILING ADDRESS | CITY | STATE | ZIP |

hereinafter referred to as CONTRACTOR.

CONTRACTOR agrees to provide to DISTRICT the services enumerated in Section G of this Agreement under the following terms and conditions:

- A. Services shall begin on September 13, 2019 and shall be completed on or before June 30, 2020.
- B. CONTRACTOR understands and agrees that CONTRACTOR and CONTRACTOR'S employees are not employees of the DISTRICT and are not entitled to benefits of any kind or nature normally provided employees of the DISTRICT and/or to which DISTRICT employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers' Compensation. CONTRACTOR shall assume full responsibility for payment of all Federal, State and local taxes or contribution including Unemployment Insurance, Social Security, and Income Taxes with respect to CONTRACTOR'S employees.
- C. CONTRACTOR shall furnish, at CONTRACTOR'S own expense, all labor, materials equipment and other items necessary to carry out the terms of this Agreement.
- D. In the performance of the work herein contemplated, CONTRACTOR is an independent contractor, with the authority to control and direct the performance of the details of the work, DISTRICT being interested only in the results obtained.
- E. CONTRACTOR agrees to defend, indemnify and hold harmless the DISTRICT, its Board of Trustees, employees and agents from any and all liability or loss arising in any way out of CONTRACTOR'S negligence in the performance of this Agreement, including but not limited to any claim due to injury and/or damage sustained by CONTRACTOR, and/or the CONTRACTOR'S employees or agents.

AGREEMENT FOR CONTRACTOR SERVICES (continued)

F. CONTRACTOR shall maintain Insurance with a minimum \$1,000,000 combined single limits of general liability and automobile coverage.

G. Services to rendered to the DISTRICT by the CONTRACTOR are as follows:

Repair of appliances at all of the District’s sites. Scope and cost will be determined per occurrence.

Neither party shall assign or delegate any part of this Agreement without the written consent of the other party.

I. Prior to starting, the work shall be authorized by the District in writing. The work completed herein must meet the approval of the DISTRICT and shall be subject to the DISTRICT’S general right of inspection and supervision to secure the satisfactory completion thereof. CONTRACTOR agrees to comply with all Federal, State, Municipal and District laws, rules and regulations that our now, or may in the future become applicable to CONTRACTOR, CONTRACTOR’S business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of such operations.

J. CONTRACTOR shall be paid by invoicing the District per each repair completed. Service(s) will not exceed of \$5,000.00 for fiscal year 2019-2020:

Source of Funds: Fund 01 General Fund

K. Payments will be made by the District to the Contractor as follows:

- 1) Lump sum upon completion of services rendered.
- X 2) Monthly - in accordance with provision of services as invoiced
- 3) Other _____

L. This agreement may be terminated by either party notifying the other, in writing, at least 30 days prior to the date of termination.

M. CONTRACTOR shall sign and submit a W-9 to DISTRICT prior to providing service.

AGREEMENT FOR CONTRACTOR SERVICES (continued)

This Agreement is entered into this _____ day of _____, 2018.

For the Site/Program:

For the Contractor:

Site/Program Administrator Date

Name

For the District:

Title

Director of Human Resources Date

Date

Assistant Superintendent Date

NOTE: PARAGRAPH "F" ABOVE IS HEREBY WAIVED IF SIGNED BELOW.

Assistant Superintendent

Date

- All signatures must be obtained before services are provided. -

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Contract for Services with Del Monte Glass

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends the Board review and approve the contract for services with Del Monte Glass for District-wide repair of windows.

BACKGROUND:

A few times a school year the District Maintenance Department will receive work orders for broken exterior windows. In some cases Maintenance is able to replace the glass if the correct size can be purchased.

INFORMATION:

Del Monte Glass is used to replace broken glass in windows that has to be custom cut and fit into a window frame. In the past glass has been damaged from vandalism, an object accidentally hitting the glass, or by a weed eater. Cost of the work is determined by quote after a technician has assessed the repair.

FISCAL IMPACT:

Budgeted - Fund 01 General Fund – Maintenance Budget – \$5,000.00

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

AGREEMENT FOR CONTRACTOR SERVICES

(To be used for provision of services involving potential for liability exposure for District)

THIS AGREEMENT is hereby entered into by the **Pacific Grove Unified School District**, hereinafter referred to as DISTRICT, and:

| | | | |
|--|---|-------|-------|
| Coast Counties Glass Inc dba Del Monte Glass | Lic # 170560 | | |
| CONTRACTOR | SOCIAL SECURITY NUMBER OR BUSINESS ID # | | |
| 4 Upper Ragsdale Drive | Monterey | CA | 93940 |
| MAILING ADDRESS | CITY | STATE | ZIP |

hereinafter referred to as CONTRACTOR.

CONTRACTOR agrees to provide to DISTRICT the services enumerated in Section G of this Agreement under the following terms and conditions:

- A. Services shall begin on September 13, 2019 and shall be completed on or before June 30, 2020.
- B. CONTRACTOR understands and agrees that CONTRACTOR and CONTRACTOR’S employees are not employees of the DISTRICT and are not entitled to benefits of any kind or nature normally provided employees of the DISTRICT and/or to which DISTRICT employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers’ Compensation. CONTRACTOR shall assume full responsibility for payment of all Federal, State and local taxes or contribution including Unemployment Insurance, Social Security, and Income Taxes with respect to CONTRACTOR’S employees.
- C. CONTRACTOR shall furnish, at CONTRACTOR’S own expense, all labor, materials equipment and other items necessary to carry out the terms of this Agreement.
- D. In the performance of the work herein contemplated, CONTRACTOR is an independent contractor, with the authority to control and direct the performance of the details of the work, DISTRICT being interested only in the results obtained.
- E. CONTRACTOR agrees to defend, indemnify and hold harmless the DISTRICT, its Board of Trustees, employees and agents from any and all liability or loss arising in any way out of CONTRACTOR’S negligence in the performance of this Agreement, including but not limited to any claim due to injury and/or damage sustained by CONTRACTOR, and/or the CONTRACTOR’S employees or agents.

AGREEMENT FOR CONTRACTOR SERVICES (continued)

F. CONTRACTOR shall maintain Insurance with a minimum \$1,000,000 combined single limits of general liability and automobile coverage.

G. Services to rendered to the DISTRICT by the CONTRACTOR are as follows:

Repair of glass at all of the District’s sites. Scope and cost will be determined per occurrence.

Neither party shall assign or delegate any part of this Agreement without the written consent of the other party.

I. Prior to starting, the work shall be authorized by the District in writing. The work completed herein must meet the approval of the DISTRICT and shall be subject to the DISTRICT’S general right of inspection and supervision to secure the satisfactory completion thereof. CONTRACTOR agrees to comply with all Federal, State, Municipal and District laws, rules and regulations that our now, or may in the future become applicable to CONTRACTOR, CONTRACTOR’S business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of such operations.

J. CONTRACTOR shall be paid by invoicing the District per each repair completed. Service(s) will not exceed of \$5,000.00 for fiscal year 2019-2020:

Source of Funds: Fund 01 General Fund

K. Payments will be made by the District to the Contractor as follows:

- 1) Lump sum upon completion of services rendered.
- X 2) Monthly - in accordance with provision of services as invoiced
- 3) Other _____

L. This agreement may be terminated by either party notifying the other, in writing, at least 30 days prior to the date of termination.

M. CONTRACTOR shall sign and submit a W-9 to DISTRICT prior to providing service.

AGREEMENT FOR CONTRACTOR SERVICES (continued)

This Agreement is entered into this _____ day of _____, 2018.

For the Site/Program:

For the Contractor:

Site/Program Administrator Date

Name

For the District:

Title

Director of Human Resources Date

Date

Assistant Superintendent Date

NOTE: PARAGRAPH "F" ABOVE IS HEREBY WAIVED IF SIGNED BELOW.

Assistant Superintendent

Date

- All signatures must be obtained before services are provided. -

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Contract for Services with iHeart Radio

DATE: September 05, 2019

PERSON(S) RESPONSIBLE: Barbara Martinez, Pacific Grove Adult Education Principal

RECOMMENDATION:

The District Administration recommends the Board review and approve the contract for services with iHeart Radio resulting in increased enrollment in our English as a Second Language, High School Diploma/HiSet, and Career Pathway programs.

BACKGROUND:

iHeart Radio's affiliate La Preciosa is the most listened to Spanish-speaking radio station in the Monterey Bay/Salinas area. La Preciosa broadcasts reach the latino Spanish-speaking demographic, a demographic identified as underserved by the Monterey Adult Education Consortium. I Heart Radio estimated that our ad will be heard 179,900 times over a three week period.

INFORMATION:

Last Year, The Monterey Peninsula Adult Education Consortium (MPAEC) contracted with a local consulting firm to conduct a comprehensive community survey that focused specifically on reaching non-enrolled community members away from the college or adult school sites. This survey addressed local demographics; educational and career goals and interests; barriers to obtaining or continuing an education or procurement of employment. Survey results indicated a high need for Career Pathway classes, High School Diploma and English as a Second Language classes for Spanish speaking students.

Pacific Grove Adult Education (PGAE) will contract iHeart Radio to build capacity in our ESL, Citizenship, High School Diploma and CTE Pathway courses. Our goal is to develop social media presence that provides basic information about our programs to those who otherwise would not know about how to obtain our services. PGAE will establish an online presence to provide marketing and outreach to inform students from targeted areas (identified through data analysis) about programs and services that support their education and/or career goals.

FISCAL IMPACT:

Item has been budgeted and divided equally to Fund 11 (CAEP) California Adult Education Programs of HiSet, High School Diploma, ESL and CTE programs

Advertisement for 82 radio slots ranging from September 09, 2019 - September 23, 2019
Total amount of Contract for Service is \$1,822.00

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
435 Hillcrest Avenue
Pacific Grove, CA 93950
CONTRACT FOR SERVICES

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

I Heart Radio for services rendered as specified below.

- 1. **Scope of Service:**
To provide: To advertise our ESL, HSD/HiSet and CTE on Spanish-speaking radio.
- 2. **Evaluation and/or expected outcome(s)**(continue on attached page if needed):
To increase enrollment in our ESL, HSD/HiSet and CTE Programs.
- 3. **Length of the Contract:**
Service is to be provided on the following date(s):
82 radio slots ranging from Sept 9 – Sept 23, 2019
- 4. **Financial Consideration:**
Consultant to be paid at the rate of: \$1822.00 one time payment (\$ per hr/day/other)
For: 82 slots Sept 9-23 (hours/days/other)
School Funding Source: Professional Consulting
Account Code: 11-6391-0-4110-1000-5800-00-008-1014-0000
11-6391-0-4110-1000-5800-00-008-1029-0000
11-6391-0-4110-1000-5800-00-008-1031-0000
11-6391-0-4110-1000-5800-00-008-1032-0000

Consultant Micheal Maddock

Address 9549 Koger Blvd. North Suite 200 St. Petersburg, Florida 33702 **Phone** 727-310-2523

Signed _____ **Date** _____

District Employee Independent Consultant

Signed _____ Date _____

Site/Program Administrator (Check appropriate box below)

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

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

Signed _____ Date _____

Director of Human Resources

Signed _____ Date _____

Assistant Superintendent

ALL SIGNATURES MUST BE OBTAINED BEFORE SERVICES ARE PROVIDED.

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

Contract for Services Criteria

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


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

 District/Site Administrator

 Date

Ref: Contract for Services Criteria

Revised 02/15



**iHeart
MEDIA**

AMERICA'S #1 AUDIO COMPANY
REACHING 9 OUT OF 10 AMERICANS EVERY MONTH

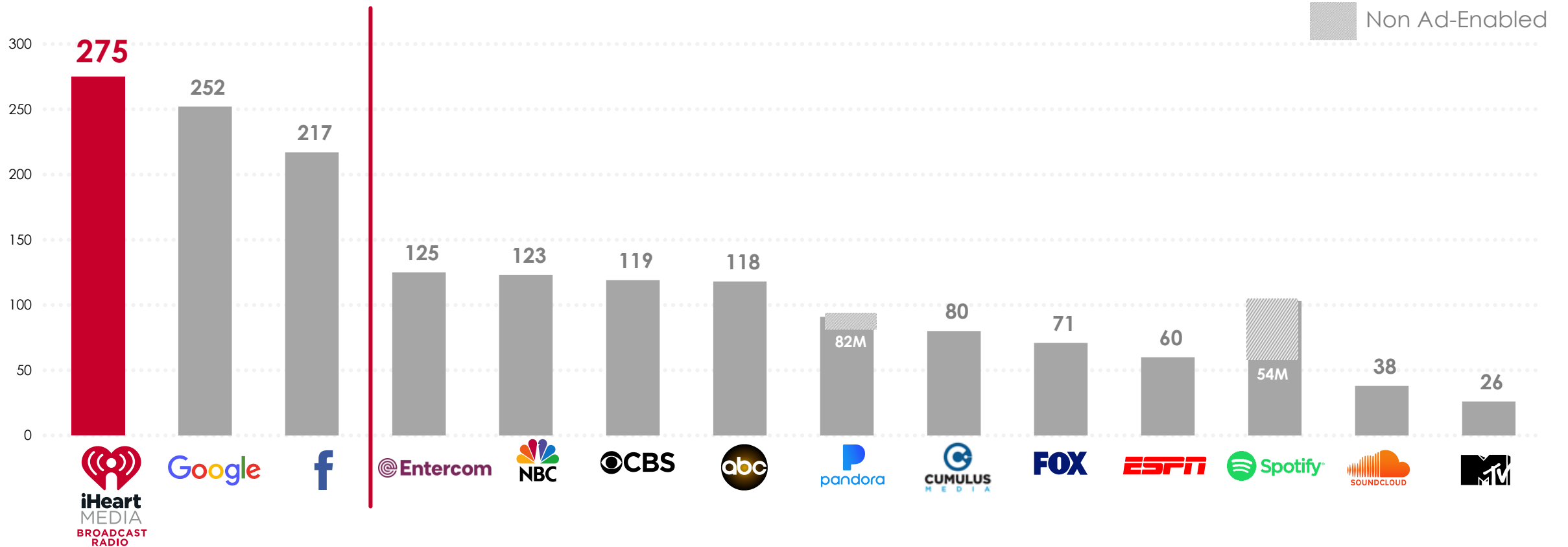
RADIO · DIGITAL · SOCIAL · PODCASTS · INFLUENCERS · DATA · EVENTS



**PACIFIC GROVE
ADULT EDUCATION**

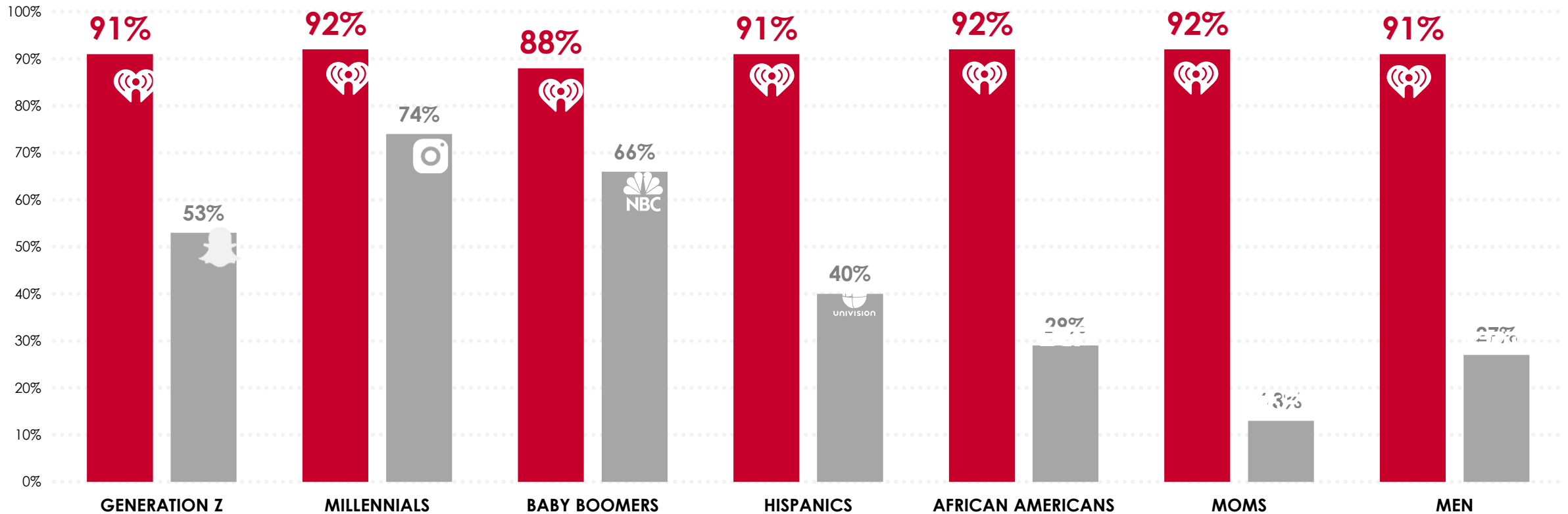
iHeartMedia Is The #1 Media Company In The U.S.

Monthly Reach P6+ (Millions)



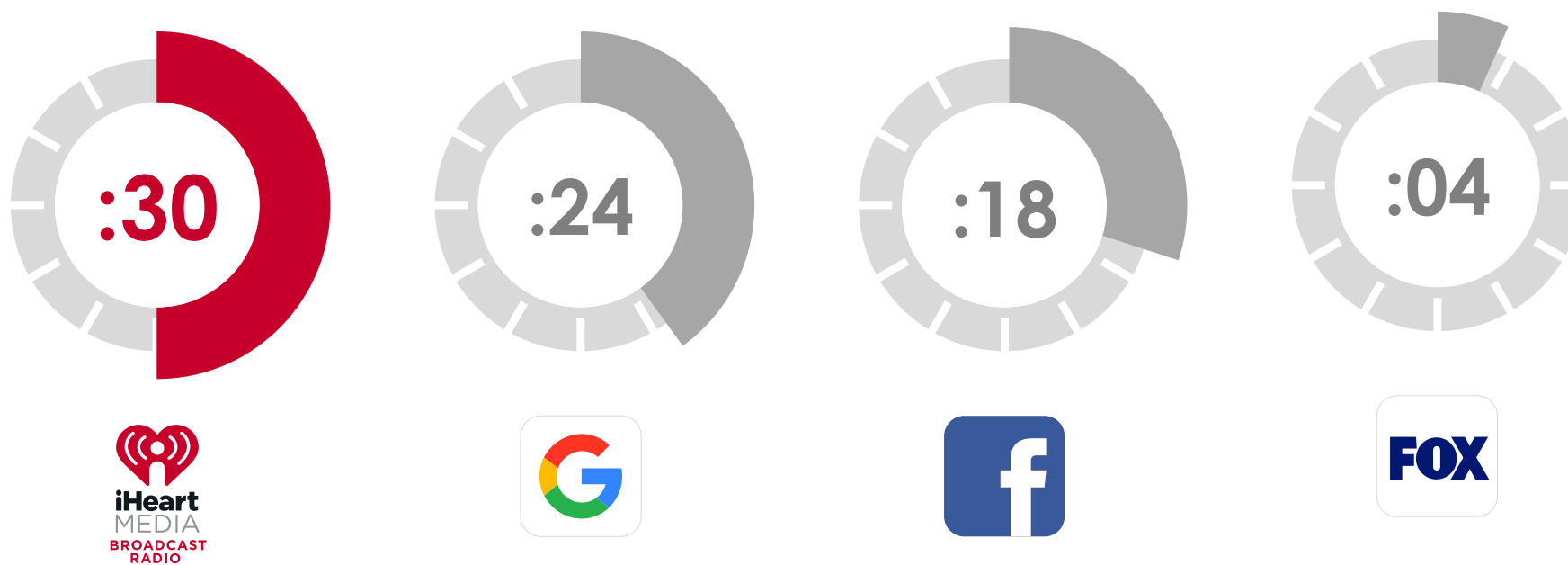
More Reach With Every Audience

Monthly Reach (% of Total Segment)



iHeartMedia Also Leads in Engagement

Daily Time Spent (Minutes)



We're The Only Media Company That Can Help You:

REACH



+

EXTEND



+

EXPLORE



+

CONNECT



+

ENTERTAIN



+

WIN FANS



275M

Listeners
On-air Every Month

130M

Registered Users
Through Digital & Mobile

124M

Monthly Downloads
#1 Commercial
Podcaster

250+

Platforms
& **Thousands** Of
Connected Devices

20K+

Events
Across Markets &
Formats

146M

Fans
Through Social Media

Reach Adults 18+ *Wherever They Are*



| AUDIO PRODUCT | LENGTH | FLIGHT | IMPS |
|------------------|--------|-----------|---------|
| TARGETED DIGITAL | :30 | 8/26-9/22 | 900 |
| BROADCAST | :30 | 8/26-9/22 | 179,000 |

TOTAL INVESTMENT

\$1825



Your ad will be heard 179,900 times!

BUY NOW

Click here to lock in this schedule and rates, or visit <http://www.iHeartPayment.com> before 8/20/2019

Regular Meeting of September 5, 2019

Media Schedule On Targeted Stations

| DAY | TIME | UNIT LENGTH | SPOTS |
|-----------|--------|-------------|-------|
| M-F | 6a-10a | :30 | 5x |
| M-F | 10a-3p | :30 | 5x |
| M-F | 3p-7p | :30 | 5x |
| M-F | 7p-12a | :30 | 5x |
| Sat – Sun | 6a-7p | :30 | 10x |



TERMS & CONDITIONS

The Term "Advertiser" shall include advertiser and any agency or buying service named in Order Confirmation, and all persons and entities included within Advertiser agree that they are jointly and severally liable for all obligations of Advertiser under this contract regardless of who is billed, except any agency is liable for invoice payments only to the extent the agency has been paid by the advertiser.

•PAYMENT

- Advertiser agrees to pay in advance for the transmission covered by this contract unless otherwise expressly agreed in writing.
- If Station has extended credit, Station shall render invoices monthly. Payment by Advertiser is due within 30 days unless invoice is sent to agency or buying service, then net payment is due within 45 days. Past due accounts shall be charged interest at the rate of 1% per month (12% annual percentage rate) or, if less, the highest rate allowed by applicable law, from the date of the invoice. If Advertiser notices any error on an invoice, Advertiser must contact Station in writing within 7 days of the invoice date, stating the invoice number, amount and description of alleged error, and including any supporting documentation as may be required by Station. All invoice charges will be considered valid if no written dispute from the Client is received by Station within the 7 day period.
- On Advertiser's request, Station shall furnish certifications of performance to Advertiser at the time of billing, but unless requested prior to billing the furnishing of such certifications shall not be a condition of payment or time of payment.
- If Advertiser is past due in payment of any amount, Station may change the terms of payment for further transmissions by giving Advertiser written notice. If Station refers this contract for collection, Advertiser shall pay reasonable attorney's or collector's fees and any court costs incurred by Station.

•TERMINATION AND BREACH

- This contract may be terminated by either party giving the other party 14 days prior written notice. If Advertiser so terminates this contract, Advertiser will pay Station at Station's rate card rate (without discount for the number of remaining transmissions) for transmissions made through the date of termination. If Station so terminates this contract, Advertiser shall pay Station for transmissions made through the date of termination and shall have the benefit of any discounts it would have received had this contract not been so terminated.
- Station may terminate this contract at any time upon failure by Advertiser to timely make any payment, or upon other material breach by Advertiser of this contract. On such termination (i) Advertiser will pay Station at Station's rate card rate (without discount for the number of transmissions) for all transmissions made through the date of termination and (ii) all payments due by Advertiser shall become immediately due and payable.
- Advertiser may cancel this contract at any time upon material breach by Station of this contract and shall be liable only for transmissions made in accordance with this contract through the date of termination with the benefit of any discounts it would have received had this contract not been so terminated.
- If Station has contracted to purchase other program material ("Third Party Material") during the term of this contract in reliance on the agreement of Advertiser and prior to the end of the term of this contract Station terminates pursuant to paragraph 2(b) or Advertiser pursuant to paragraph 2(a), Advertiser agrees to pay Station all costs and expenses incident to the acquisition of Third Party Material. After such payment, Station shall credit Advertiser for any net amounts obtained if Station is able to resell such Third Party Material, but Station shall not be obligated to make or solicit any sale.
- To the extent provided by law, neither party shall be liable to the other party (including liability for incidental, indirect or consequential damages or lost profits, whether or not advised of the possibility of such damages and punitive damages) other than as specified in this contract.

•REPRESENTATIONS & WARRANTIES/INDEMNIFICATION AND HOLD HARMLESS

- Advertiser represents, warrants and agrees that: (i) Station's broadcast of the Advertiser Materials over the facilities of the Station shall not violate or infringe upon the rights of others; provided, however, that the foregoing representations and warranties shall not apply to any material furnished or added to the Advertiser Materials after delivery to Station by any party other than Advertiser, and (ii) Advertiser (and the Advertiser Materials) shall comply with all applicable federal, state and local laws and regulations, including, but not limited to, those of the FCC (e.g., indecency, EAS compliance and all other FCC regulations).
- Advertiser shall defend, hold harmless and indemnify Station, its parents and affiliates, and their respective officers, directors, employees and agents from any and all claims, actions, causes of action, liabilities, demands, damages or costs (including reasonable attorney fees) of whatsoever name or nature, including but not limited to (i) defamation, unlawful competition or trade practice, infringement of intellectual property or other property or personal rights (including but not limited to public performance rights with respect to music, spoken word or any other copyrightable material embodied in Advertiser Materials); (ii) any breach or violation of any sort of the representations and warranties described in Section 3(a); or (iii) claims arising from the products, services, operations, representations or warranties relating to, directly or indirectly, any material furnished by Advertiser pursuant to this contract ("Advertiser Material") or to Advertiser's business, services, operations or prizes (if any) relative to Order. Station shall defend, hold harmless and indemnify Advertiser and its officers, directors, employees and agents from damages relating to, directly or indirectly, programming transmitted by Station other than Advertiser Material.

•INABILITY TO TRANSMIT AND SUBSTITUTION PROGRAMS

- If, due to public emergency or necessity, force majeure, restrictions imposed by law, acts of God; labor disputes, or for other cause, including mechanical breakdown beyond Station's control, Station shall be unable to transmit any program or announcement to be transmitted under this contract, that transmission shall be canceled, and Station shall not be liable to Advertiser except as provided in paragraph (c) below.
- Station shall have the right to cancel any transmission or portion thereof to be made under this contract in order to transmit any program which it deems to be of public significance. Station will notify Advertiser in advance if reasonably possible or otherwise Station will notify Advertiser within a reasonable time after such scheduled transmission.
- Station shall transmit such canceled transmission, subject to availability, in a comparable time period. If Station is unable to so transmit the canceled transmission, Advertiser shall not have to pay for the canceled transmission and the cancellation shall not affect any discounts under this contract.
- PROGRAM PRODUCTION AND COMMERCIAL MATERIAL
- Unless otherwise noted in this contract, all material to be transmitted under this contract shall be furnished by Advertiser, and all expenses of delivery to Station and return to Advertiser, if so directed, shall be paid by Advertiser. If Station has not received Advertiser Material by 72 hours in advance of scheduled transmission, Station shall reasonably attempt to so notify Advertiser.

- If Station has not received Advertiser Material by 48 hours in advance of scheduled transmission, Station may in its sole discretion reschedule the transmission of such material or cancel such transmission, and in either case, Advertiser shall pay for the transmission as if transmitted as originally scheduled.
- Advertiser Material is subject to Station approval and Station may exercise a continuing right to reject such material, including a right to reject for unsatisfactory technical quality. If the material is unsatisfactory, Station shall notify Advertiser, and Advertiser shall furnish satisfactory material 48 hours in advance of transmission or paragraph 5(b) shall apply. All program material must conform to the program and operating policies of Station and Station shall have the continuing right to edit in the public interest provided, however, that Station approval of such material shall not affect Advertiser's indemnity obligation under this contract.
- Station will retain all property rights in any program material prepared or created by Station or by any of its employees for use in connection with material transmitted under this contract.

•NON-DISCRIMINATION

In accordance with Paragraphs 49 and 50 of United States Federal Communications Commission Report and Order No. FCC 07-217, Station will not discriminate in any contract for advertising on the basis of race or ethnicity, and all such contracts will be evaluated, negotiated and completed without regard to race or ethnicity.

•GENERAL

- This contract is for the transmission by broadcast on radio, transmission on other media when Internet is indicated, or both, of programs or announcements of the Advertiser for the purpose of advertising the named products or services and is subject to all applicable federal, state and municipal regulations, including the rules of the Federal Communications Commission and the Federal Trade Commission. Station will perform the transmission covered by this contract on the days and approximate hourly times (current at Station) provided in this contract. Station may make reproductions of program material furnished by Advertiser to effect the transmissions.
- If an agency or buying service is included in Advertiser, it is understood that party is the agent of advertiser and not of Station.
- Station shall assume no liability for loss or damages to program material and other property furnished by Advertiser in connection with transmissions under this contract.
- Advertiser may not assign or transfer this contract without first obtaining the written consent of Station; nor is Station required to transmit any material under this contract for the benefit of any person or entity other than Advertiser named on the face of this contract.
- The failure of Station or Advertiser to enforce any of the provisions of this contract shall not be construed as a waiver of that or any other provision.
- This contract and any applicable written credit agreement, agency commission arrangement and/or merchandising arrangement contains the entire agreement between the parties relating to the subject matter in it, and no modification of its terms shall be effective unless in writing signed by both parties.

TO THE EXTENT PERMITTED BY LAW, STATION MAKES NO WARRANTIES OF ANY KIND, EXPRESS, IMPLIED OR STATUTORY, ABOUT THE SERVICES DESCRIBED IN THIS AGREEMENT AND DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE.

Cash in Advance: by paying the exact amount reflected on the attached schedule you are agreeing to these terms and conditions.



LET'S TALK

Michael Maddock | MichaelMaddock@iHeartRadio.com

PAYMENT PORTAL INSTRUCTIONS

Consent Agenda Item N



Welcome to iHeartMedia Payment Portal. To make a one time payment, fill out the information below. For help call (210) 253-4353

1

Step 1
Enter Transaction

Invoice/Order # attachment

Amount 1.00

Total - \$1.00

[Invoice more than 10 invoices?](#)

STEP 1

Unless an Invoice Order # has been provided, **enter ATTACHMENT** in the Invoice Order # field & **enter the \$ amount owed** for the order.

Use the + symbol to add additional Order lines.

Click **CONTINUE**

2

Step 2
Additional Information

Advertiser
Awesome Client Business Agency

Account Executive
Melanie Eakin

Comment
iPre Pay

STEP 2

Enter the **Advertiser Name**.

Enter the **Account Executive** name.

A **Comment must be entered** (Ex. PrePay) if no Invoice Order # has been provided.

Click **CONTINUE**

3

Step 3
Payment Method

Credit Card

Credit Card Number
4659841448726979

Payment Type
VISA

Month 07 Year 2019

CVV
579

PGUSD

STEP 3

Enter the **Credit Card Payment Info**.

Click **CONTINUE**.

4

Step 4
Billing Address

First Name
Awesome

Last Name
Client

Email
AC@Awesome.com

Address
201 West Hill Ave, Macon, GA

Zip Code
31210

I'm not a robot [Privacy - Terms](#)

I agree to the [Terms and Conditions](#)

STEP 4

Enter the **Credit Card Billing Information**.

Confirm you're **not a robot**.

Agree to the **Ts&Cs**.

Click **SUBMIT**.

5

Step 5
Confirmation

Thank you!

[MAKE ANOTHER PAYMENT](#)

STEP 5

Payment Confirmation Provided – Thank you!

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Contract for Services with Monterey Bay Parent Magazine

DATE: September 05, 2019

PERSON(S) RESPONSIBLE: Barbara Martinez, Pacific Grove Adult Education Principal

RECOMMENDATION:

The District Administration recommends the Board review and approve the contract for services with Monterey Bay Parent magazine at Pacific Grove Adult Education for advertising and outreach to increase enrollment in our Parent Education programs.

BACKGROUND:

Pacific Grove Adult Education has partnered with Monterey Bay Parent Magazine for the past three years. Several times throughout the year, Monterey Bay Parent Magazine publishes information about local preschools and daycare programs through Monterey and Santa Cruz families.

INFORMATION:

Monterey Bay Parent Magazine will provide advertisement of Pacific Grove Adult Education’s Parent Education programs including Parents’ Place, Co-op Preschools, and Child Care Program. Advertisements will be half page and run during the months of October 2019, November 2019, December 2019 and January 2020. Parent Magazine is a resource to many families for children’s services and can be found throughout Monterey County local businesses. As a result of advertising our Parent Education Programs in Monterey Bay Parent Magazine, it is expected that our enrollment in these programs will increase.

FISCAL IMPACT:

Item has been budgeted and divided equally to Fund 11 (CAEP) California Adult Education Programs of Parent Education:

- Preschool Program
- Child Care
- Parents’ Place

Service contract is for four months with a ½ page advertisement in each monthly issue.

October 2019 \$383.00

November 2019 \$383.00

December 2019 \$383.00

January 2020 \$383.00

Total amount of Contract for Service is \$1,532.00

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
435 Hillcrest Avenue
Pacific Grove, CA 93950
CONTRACT FOR SERVICES

This contract is an agreement between the Pacific Grove Unified School District and Monterey Bay Parent Magazine for services rendered as specified below.

- 1. **Scope of Service:**
To provide: Advertising for our Preschools, Child Care Center and Parents Place Programs.
- 2. **Evaluation and/or expected outcome(s)**(continue on attached page if needed):
To bring attention to our facility and increase enrollment in Parent Education Programs.
- 3. **Length of the Contract:**
Service is to be provided on the following date(s):
October 2019 thru January 2020
- 4. **Financial Consideration:**
Consultant to be paid at the rate of: \$383.00 Per Month (\$ per hr/day/other)
For: 4 Months October – January (hours/days/other)
School Funding Source: Professional Consulting____
Account Code: 11-6391-0-4110-1000-5800-00-008-1036-0000
11-6391-0-4110-1000-5800-00-008-1038-0000
11-6391-0-4110-1000-5800-00-008-1034-0000

Consultant Cherilyn Miller

Address P.O Box 806 Pacific Grove CA 93950 Phone 831-582-1373

Signed _____ Date _____

District Employee Independent Consultant

Signed _____ Date _____

Site/Program Administrator (Check appropriate box below)

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

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

Signed _____ Date _____

Director of Human Resources

Signed _____ Date _____

Assistant Superintendent

ALL SIGNATURES MUST BE OBTAINED BEFORE SERVICES ARE PROVIDED.

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

Contract for Services Criteria

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

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

 District/Site Administrator

 Date

Ref: Contract for Services Criteria

Revised 02/15

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Contract for Services with Valley Hearing Center for Diagnostic Audiological Evaluation

DATE: September 5, 2019

PERSON(S) RESPONSIBLE: Clare Davies, Director of Student Services

RECOMMENDATION:

The District Administration recommends the Board review and approve a contract for services with Valley Hearing Center to provide a diagnostic audiological evaluation for a student.

BACKGROUND:

Pacific Grove Unified School District requires an audiological evaluation report to determine whether a student has a disability.

INFORMATION:

An audiological evaluation is a series of diagnostic procedures used to determine whether there is hearing loss or an audiological disorder.

FISCAL IMPACT:

\$165 previously budgeted under Special Education budget contracted services.

435 Hillcrest Avenue
Pacific Grove, CA 93950

CONTRACT FOR SERVICES

(To be used for provision of services involving **no** potential for liability exposure for District)

This contract is an agreement between the Pacific Grove Unified School District and
Valley Hearing Center for services rendered as specified below.

- 1. **Scope of Service:**
To provide a diagnostic audiological evaluation for a student.
- 2. **Expected outcome(s)**
An audiological assessment report
- 3. **Dates of Service:**
Appointment to be determined within the 2019/2020 school year
- 4. **Financial Arrangements:**
\$165.00
School Funding Source: 01-6500-0-5750-1180-5800-00-000-2375-0740

Consultant: Valley Hearing Center

Address: 920 Park Row, Salinas, CA 93901

Signed _____ Date _____
 District Employee Independent Consultant *

Signed _____ Date _____
Site/Program Administrator – (Check appropriate box below)

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

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

Signed _____ Date _____
Director of Human Resources

Signed _____ Date _____
Asst. Supt./Supt.

ALL SIGNATURES MUST BE OBTAINED BEFORE SERVICES ARE PROVIDED.

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

Contract for Services Criteria

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

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

District/Site Administrator

Date

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Public Hearing of Resolution No. 1032 Regarding Sufficiency of Instructional Materials for Fiscal Year 2019-2020

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends that the Board hold a public hearing of the Resolution No. 1032 Regarding Sufficiency of Instructional Materials for fiscal year 2019-2020.

BACKGROUND:

State Education Code Section 60119 and Assembly Bill 831, Chapter 118, Statutes of 2005, which took effect July 26, 2005, requires that the Governing Board hold a public hearing and make a determination, through the adoption of a resolution, as to whether each pupil in each school in the District has sufficient textbooks or instructional materials, or both, in each subject, that are consistent with the content and cycles of the State curriculum frameworks and adoption cycles.

If the Governing Board determines that there are insufficient textbooks or instructional materials, or both, the Governing Board shall provide information to classroom teachers and to the public setting forth, for each school in which there is insufficiency, the percentage of pupils who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each pupil does not have sufficient textbooks or instructional materials.

The Board is required to comply with this requirement, the Instructional Materials Funding Realignment Program (IMFRP) even though it is not directly funded by the State of California.

INFORMATION:

The District is constantly in the process of updating its textbooks and providing instructional materials to meet the requirements of the State curriculum frameworks, content standards, and adoption cycles. At any time, there will always be a need for additional revenues to update aging or damaged textbooks and provide additional or replacement instructional materials.

In January 2014, the State Board of Education approved programs for adoption in grades TK-8, Algebra 1 and Integrated Math 1. In November 2015, the state Board of Education approved English Language Arts and English Language Development programs for adoption in grades TK-8.

For the 2014-2015 school years, Superkids by Zaner- Blozer for grades TK-2 aligned to the English Language Arts Common Core State Standards. Glencoe Biology, a program aligned to the Next

Generation Science Standards and the Literacy Standards of the Common Core was adopted and implemented for 2014-2015. In 2015-2016 The California Edition of Big Ideas Math by Houghton Mifflin Harcourt was adopted for grades 6-8 as the core math curriculum. In 2016-2017 the High school math department adopted The California Edition of Big Ideas Math as their core math program for Integrated Math 1, Integrated Math 2, and Integrated Math 3. Benchmark Advance, an English Language Arts and English Language Development program, was adopted for grades 3-5. In 2017-2018 the middle school English department adopted StudySync from McGraw Hill, an English Language Arts/English Language Development program. My Math by McGraw Hill was adopted for grades TK-5 aligned to the Common Core State Standards for Math in 2014-2015. However for the 2019-2020 school years, the board adopted a new math program SWUN for grades TK-5th grades replacing My Math.

In September of 2013, the State Board of Education adopted the Next Generation Science Standards. The new standards require a different approach to lesson design that relies on the integration of scientific concepts from multiple disciplines for example combining earth and life science topic. Existing textbooks and supplementary materials can support this shift in science instruction, but state approved NGSS aligned curriculum did not become available until the spring of 2019. This school year grades TK-8 will undergo the review process to adopt NGSS aligned curriculum for implementation in 2020-2021. It is appropriate to find at this time that the District has provided sufficient textbooks and instructional materials for all students consistent with the State Curriculum Frameworks and adoption cycles. The total cost for textbooks expenditures was \$138,542.77. The district does not receive any additional money for the purchase of instructional materials.

FISCAL IMPACT:

\$120,704.27 (Instructional Materials General Fund) \$17,838.50 (Measure A Bond Fund) as of September 5, 2019. Amount was previously budgeted.



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Public Hearing

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

435 Hillcrest Avenue Pacific Grove, CA 93950

Ralph Gomez Porras
Superintendent
(831) 646-6520
Fax (831) 646-6500
rporras@pgusd.org

Song Chin-Bendib
Assistant Superintendent
Business Services
(831) 646-6509
schinbendib@pgusd.org

PUBLIC HEARING NOTICE

The Pacific Grove Unified School District Governing Board will hold a public hearing on Thursday, September 5, 2019, pursuant to Education Code Section 60119 and 60422, which states in part:

1. The Governing Board shall hold a public hearing or hearings at which the Governing Board shall encourage participation by parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders, and shall make a determination, through a resolution, as to whether each pupil in each school in the district has sufficient textbooks or instructional materials, or both, in each subject that are consistent with the content and cycles of the curriculum framework adopted by the state board. [EC60119(a)(1)]

The hearing will be held during the regular Governing Board meeting, which begins at 7:00 p.m. at Forest Grove Elementary School at 1065 Congress Avenue, Pacific Grove, CA 93950.

This notice posted in accordance with EC 60119(b) on August 22, 2019

1. Robert Down Elementary School
2. Forest Grove Elementary School
3. Pacific Grove Middle School
4. Pacific Grove High School
5. Community High School
6. Pacific Grove Unified School District Office

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

Resolution No. 1032
REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS FOR
FISCAL YEAR 2019-2020

WHEREAS, on September 5, 2019 the Board of Pacific Grove Unified School District in order to comply with the requirements of Education Code Section 60119 held a public hearing at 7:00 p.m. which did not take place during or immediately following school hours, and:

WHEREAS, the Governing Board provided at least 10 days' notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and:

WHEREAS, the Governing Board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and:

WHEREAS, information provided at the public hearing and to the Governing Board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and:

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional material, or both, to use in class and to take home to complete required homework assignments, and:

WHEREAS, sufficient textbooks and instructional materials were provided to each student including English Learners, in mathematics, history-social science, and English/language arts, includes the English language development component of an adopted program consistent with the cycles and content of the curriculum frameworks. Grades Tk-2 adopted SuperKids English Language Arts program aligned to Common Core State Standards for implementation in 2014-2015, and: grades 3-5 adopted Benchmark Advance a Language Arts and English Language Development program aligned to Common Core State Standards for implementation in 2016-2017 and: grades 6-8 adopted Study Sync a Language Arts and English Language Development program aligned to Common Core State Standards for implementation in 2017-2018.

WHEREAS, the list of State Approved science textbooks (K-8) was released in Fall 2006. The District began the selection process and adoption took place during the 2008-2009 school year. Next Generation Science standards were approved by the State Board of Education on September 4, 2013. Standards aligned materials will be available January 2019. Students have sufficient instructional materials for instruction in the content area of science, and: Science textbooks for an Honors Chemistry was adopted in 2012 and implemented in 2012-2013, Science textbooks for Biology aligned to Common Core State Standards and Next Generation Science standards was adopted for implementation in 2014-2015 and:

WHEREAS, the list of State Approved math textbooks (K-8) was released in Fall 2013. At that time, the District began the selection process and a math adoption took place during the 2014-2015 school year in grades TK-5 with My Math, Big Ideas Math was adopted for grades 6-8 and Big Ideas Math was adopted for high school Integrated Math 1, Integrated Math 2, and Integrated Math 3, and: grades TK-5 adopted SWUN Math for implementation in 2019-2020 and:

WHEREAS, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes,

WHEREAS, sufficient laboratory science equipment was provided for science laboratory classes offered in grades 9-12.

NOW THEREFORE, the Governing Board declares that for the 2019-2020 school year, the Pacific Grove Unified School District provided each pupil with sufficient textbooks and instructional materials consistent with the adoption cycles and content of the State curriculum frameworks.

AYES:

NOES:

ABSENT:

Ralph Gomez Porras, Superintendent

- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Adoption of Resolution No. 1032 Regarding Sufficiency of Instructional Materials for Fiscal Year 2019-2020

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends that the review and adopt Resolution No. 1032 Regarding Sufficiency of Instructional Materials for fiscal year 2019-2020.

BACKGROUND:

State Education Code Section 60119 and Assembly Bill 831, Chapter 118, Statutes of 2005, which took effect July 26, 2005, requires that the Governing Board hold a public hearing and make a determination, through the adoption of a resolution, as to whether each pupil in each school in the District has sufficient textbooks or instructional materials, or both, in each subject, that are consistent with the content and cycles of the State curriculum frameworks and adoption cycles.

If the Governing Board determines that there are insufficient textbooks or instructional materials, or both, the Governing Board shall provide information to classroom teachers and to the public setting forth, for each school in which there is insufficiency, the percentage of pupils who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each pupil does not have sufficient textbooks or instructional materials.

The Board is required to comply with this requirement, the Instructional Materials Funding Realignment Program (IMFRP) even though it is not directly funded by the State of California.

INFORMATION:

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In January 2014, the State Board of Education approved programs for adoption in grades TK-8, Algebra 1 and Integrated Math 1. In November 2015, the state Board of Education approved English Language Arts and English Language Development programs for adoption in grades TK-8.

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FISCAL IMPACT:

\$120,704.27 (Instructional Materials General Fund) \$17,838.50 (Measure A Bond Fund) as of September 5, 2019. Amount was previously budgeted.



www.pgusd.org

Action/Discussion Item A
PACIFIC GROVE UNIFIED SCHOOL DISTRICT
435 Hillcrest Avenue Pacific Grove, CA 93950

Ralph Gomez Porras
Superintendent
(831) 646-6520
Fax (831) 646-6500
rporras@pgusd.org

Song Chin-Bendib
Assistant Superintendent
Business Services
(831) 646-6509
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1. Robert Down Elementary School
2. Forest Grove Elementary School
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4. Pacific Grove High School
5. Community High School
6. Pacific Grove Unified School District Office

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

Resolution No. 1032 REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS FOR FISCAL YEAR 2019-2020

WHEREAS, on September 5, 2019 the Board of Pacific Grove Unified School District in order to comply with the requirements of Education Code Section 60119 held a public hearing at 7:00 p.m. which did not take place during or immediately following school hours, and:

WHEREAS, the Governing Board provided at least 10 days' notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and:

WHEREAS, the Governing Board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and:

WHEREAS, information provided at the public hearing and to the Governing Board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and:

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional material, or both, to use in class and to take home to complete required homework assignments, and:

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WHEREAS, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes,

WHEREAS, sufficient laboratory science equipment was provided for science laboratory classes offered in grades 9-12.

NOW THEREFORE, the Governing Board declares that for the 2019-2020 school year, the Pacific Grove Unified School District provided each pupil with sufficient textbooks and instructional materials consistent with the adoption cycles and content of the State curriculum frameworks.

AYES:

NOES:

ABSENT:

Ralph Gomez Porras, Superintendent

- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Survey Results by Dale Scott & Company

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends that the Board review and provide feedback and direction to staff and consultant about the survey results as presented by Dale Scott & Company.

BACKGROUND:

At the May 2, 2019 Board meeting, the Board directed Administration to pursue options for a facility bond. Dale Scott provided a power point presentation about the District's current debt profile and potential options for a facility bond. The Board further directed Mr. Scott for additional details to be presented on the June 6, 2019 Board meeting. At the June 20 Board meeting, the Board approved contract for financial services with Dale Scott and Company. The types of services included in the contract are:

- 1) Pre-election services
- 2) Survey research services
- 3) Bond Issuance services
- 4) Financial Analysis
- 5) Disclosure services

As part of the survey research services, Dale Scott and Company was to design a survey of District employees and community members to better understand opinions of prior bond measures and possible support of future bond projects.

INFORMATION:

At this point, Dale Scott and Company will present survey results from the community in relation to opinions of prior bond measures and possible support of future bond projects.

Materials for the presentation will be provided at the Board meeting.

FISCAL IMPACT:

The fee for the survey research services is a one-time \$10,000 per survey plus an amount not-to-exceed \$5,000 for out of pocket expenses related to the collection of survey research data. Additionally, for pre-election services, the fee is \$15,000 per election. All these costs are wholly contingent on the success of the election. If the election is successful, the costs will be paid out of the **District General Fund** as these costs cannot be paid out of the bond proceeds. This amount has NOT been budgeted.

SEPTEMBER 5, 2019

Thinking forward
for schools and
communities.



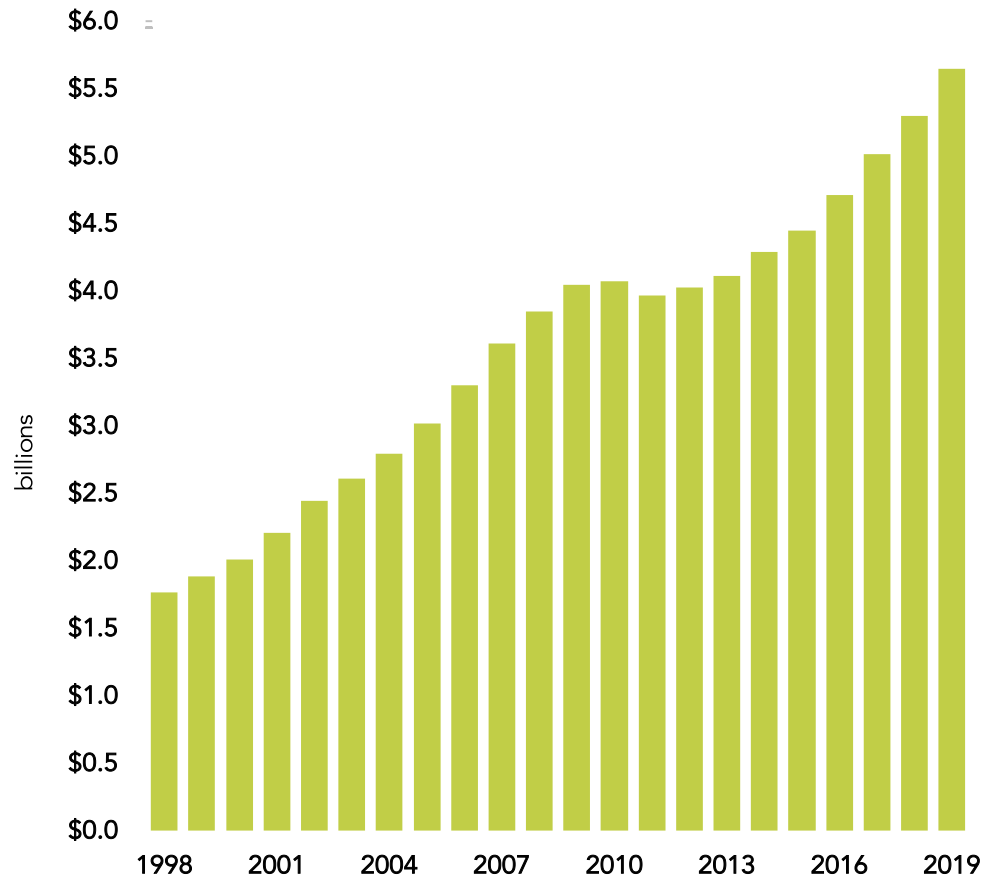
PACIFIC GROVE UNIFIED SCHOOL DISTRICT
VOTER SURVEY RESULTS



Assessed Valuation

DISTRICT AV HAS GROWN BY 20% OVER PAST THREE YEARS

Assessed Valuation



| Assessed Valuation 1998 to 2019 | | |
|---------------------------------|------------|-------------|
| FY Ending | (Billions) | % Change |
| 1998 | \$1.8 | |
| 1999 | \$1.9 | 4.9% |
| 2000 | \$2.0 | 6.9% |
| 2001 | \$2.2 | 6.8% |
| 2002 | \$2.4 | 9.8% |
| 2003 | \$2.6 | 10.5% |
| 2004 | \$2.8 | 6.9% |
| 2005 | \$3.0 | 7.0% |
| 2006 | \$3.3 | 8.0% |
| 2007 | \$3.6 | 9.4% |
| 2008 | \$3.8 | 9.3% |
| 2009 | \$4.0 | 6.6% |
| 2010 | \$4.1 | 5.2% |
| 2011 | \$4.0 | 0.7% |
| 2012 | \$4.0 | -2.5% |
| 2013 | \$4.1 | 1.4% |
| 2014 | \$4.3 | 2.2% |
| 2015 | \$4.5 | 4.3% |
| 2016 | \$4.7 | 3.7% |
| 2017 | \$5.0 | 5.8% |
| 2018 | \$5.3 | 6.4% |
| 2019 | \$5.6 | 5.8% |
| 5 Year Average | | 5.7% |
| 10 Year Average | | 3.4% |
| 20 Year Average | | 5.7% |

Source: Cal-Muni



PACIFIC GROVE USD

BOND AUTHORIZATIONS

Pacific Grove USD Past Elections

GO BOND ELECTIONS

PACIFIC GROVE USD BOND ELECTIONS

| Election Date | Amount | Measure | Type | % Yes | Pass/Fail | Unissued Bonds |
|------------------|--------------|-------------|------------|-------|-----------|----------------|
| November 2, 1999 | \$12,000,000 | A | Two-Thirds | 77.7% | Pass | \$0 |
| June 6, 2006 | \$42,000,000 | D | Prop 39 | 65.6% | Pass | \$0 |
| November 5, 2013 | \$27,800,000 | G (Ed-Tech) | Prop 39 | 51.5% | Fail | n/a |
| November 4, 2014 | \$18,000,000 | A (Ed-Tech) | Prop 39 | 58.9% | Pass | \$13,527,000 |

Sources: Californiacityfinance.com and CDIAC



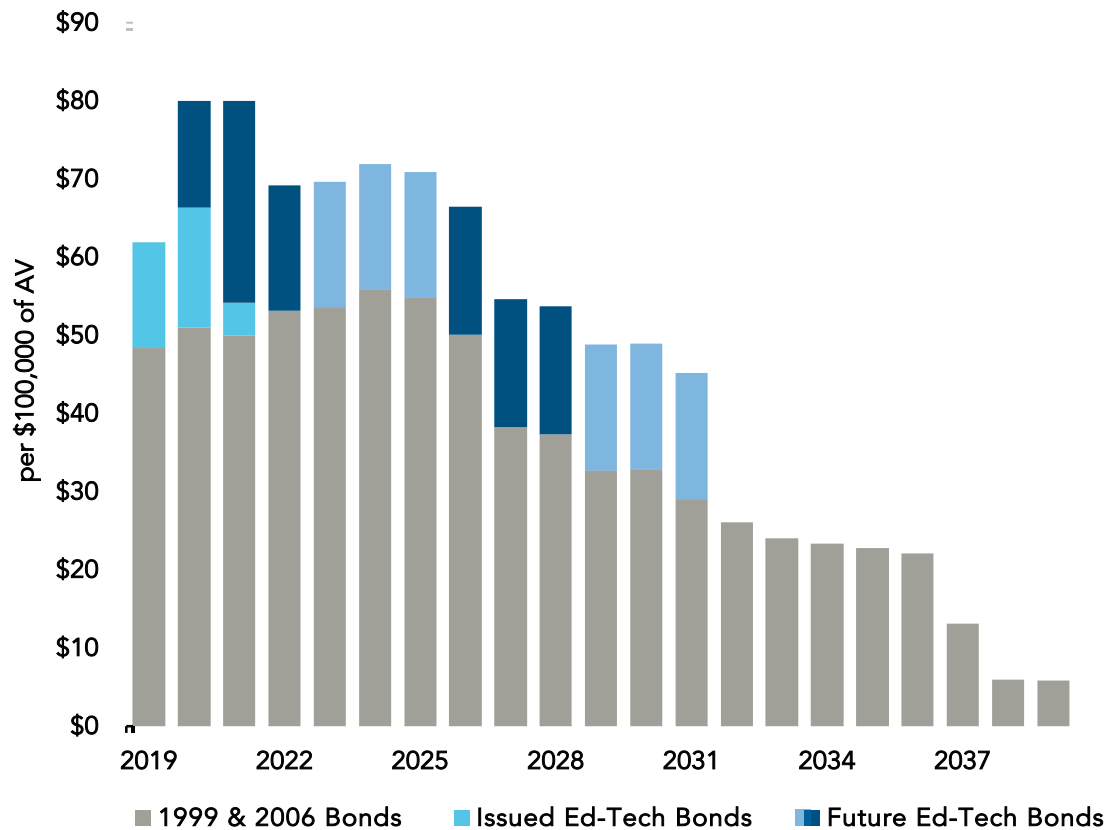
PACIFIC GROVE USD

FUTURE BOND ISSUANCES

Measure A (2014) Technology Bonds

STEP 1: ISSUE REMAINING TECHNOLOGY BONDS EVERY THREE YEARS

Tax Rate Per \$100,000 of AV*



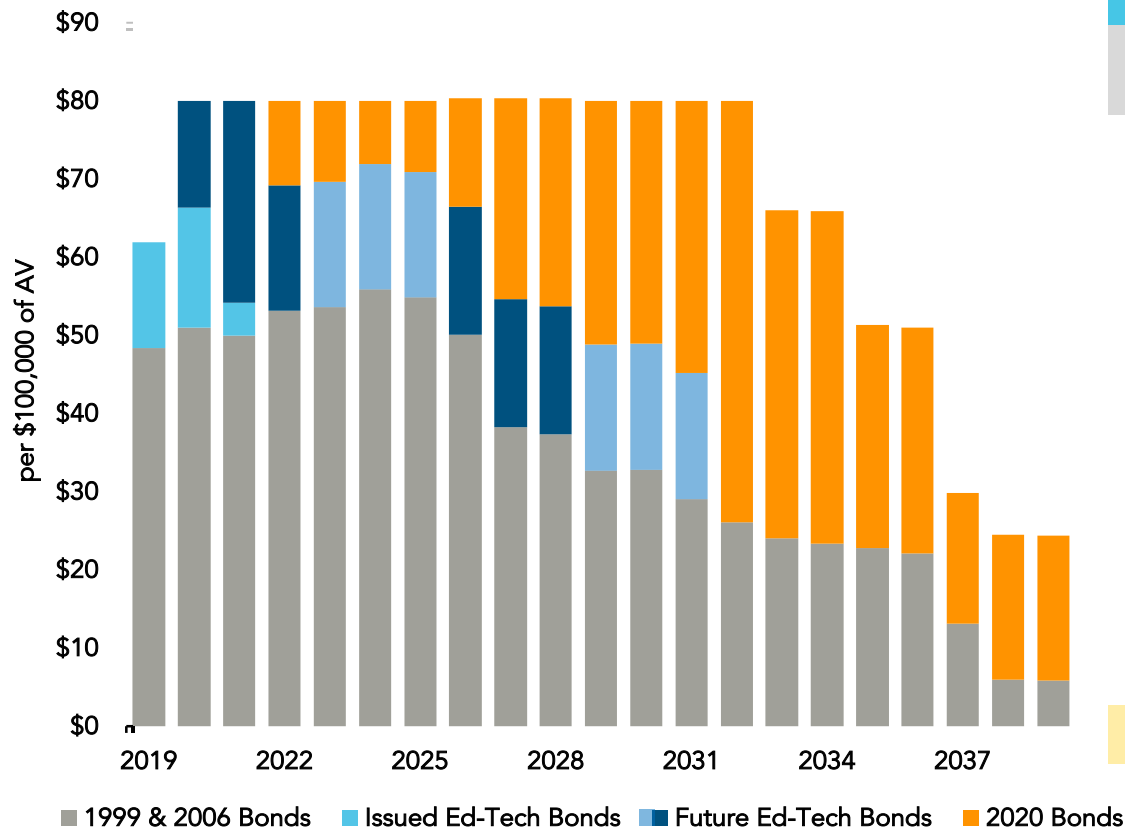
| Measure A Bond Issuance Schedule | |
|----------------------------------|---------------------|
| Year | Ed-Tech Bonds® |
| 2015 (issued) | \$2,370,000 |
| 2016 (issued) | \$2,103,000 |
| 2019 | \$3,225,000 |
| 2022 | \$3,075,000 |
| 2025 | \$3,460,000 |
| 2028 | \$3,765,000 |
| Total | \$17,998,000 |

*Assumes 5.00% AV growth in 2020, and 3.50% AV growth thereafter

2020 Tax Rate Extension

STEP 2: 2020 BOND MEASURE EXTENDS DISTRICT TAX RATE

Tax Rate Per \$100,000 of AV*



Future Bond Issuance Schedule

| Year | Ed-Tech Bonds® | 2020 Bonds |
|--------------|---------------------|---------------------|
| 2019 | \$3,225,000 | |
| 2020 | | |
| 2021 | | \$5,105,000 |
| 2022 | \$3,075,000 | |
| 2023 | | \$5,825,000 |
| 2024 | | |
| 2025 | \$3,460,000 | \$7,560,000 |
| 2026 | | |
| 2027 | | \$10,880,000 |
| 2028 | \$3,765,000 | |
| Total | \$13,525,000 | \$29,370,000 |

*Assumes 5.00% AV growth in 2020, and 3.50% AV growth thereafter



PACIFIC GROVE USD

VOTER SURVEY RESULTS

Survey Methodology

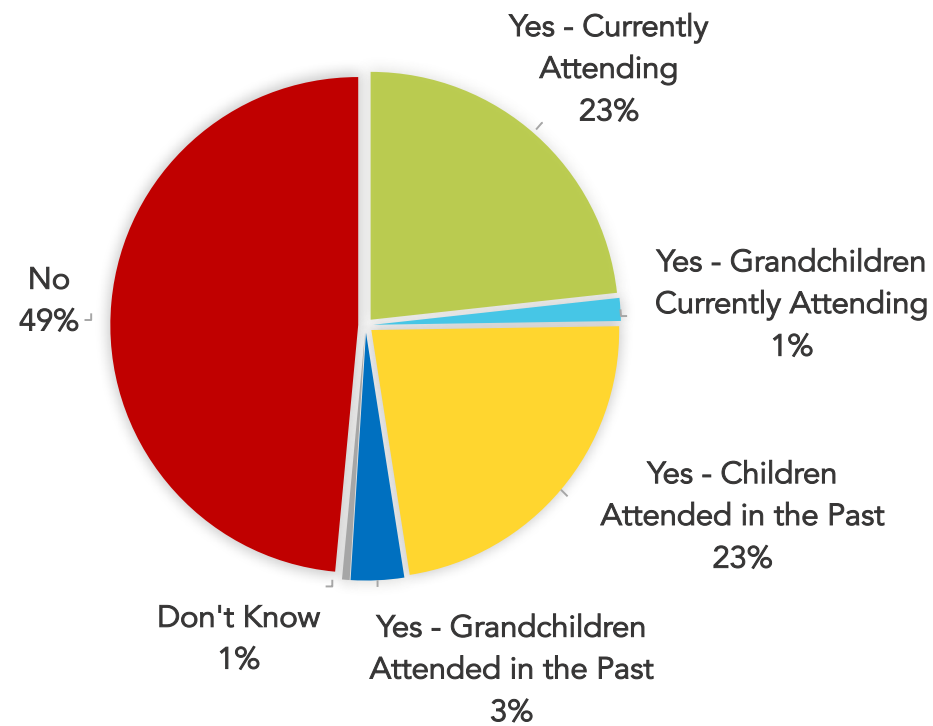
RANDOM SURVEY OF LIKELY VOTERS CONDUCTED IN AUGUST 2019

- ▶ Telephone survey was conducted between 8/7/19 and 8/11/19
- ▶ 202 completed surveys
- ▶ The average length of the survey was 10 minutes 36 seconds
- ▶ Margin of error for the survey is 6.895%

Voter Information

EXPERIENCE WITH PACIFIC GROVE UNIFIED SCHOOL DISTRICT

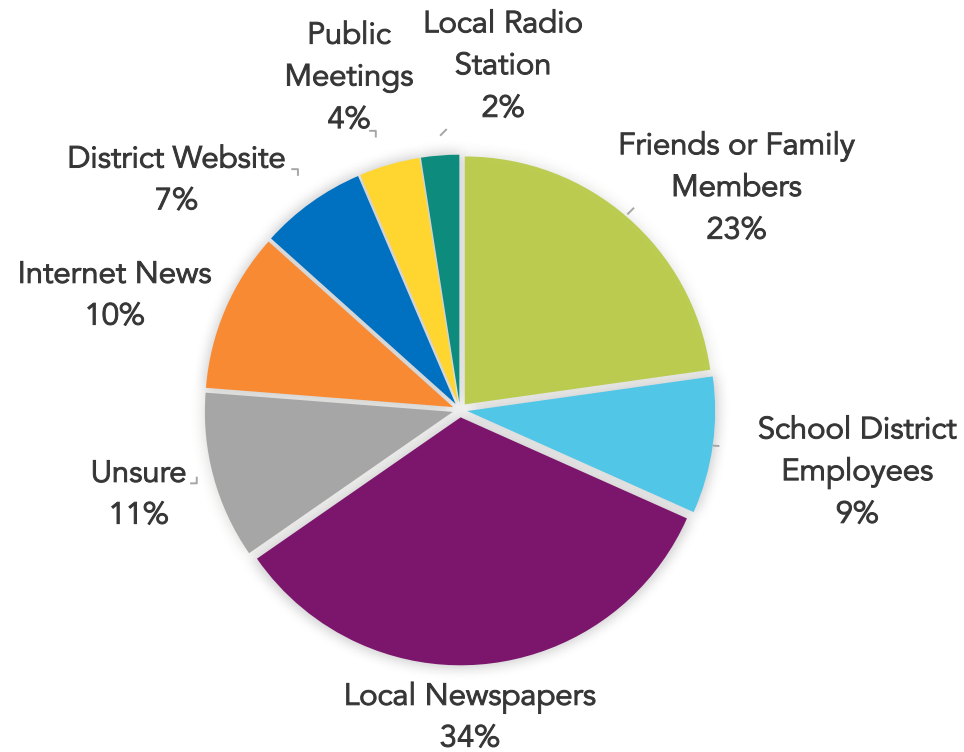
Do you have or have you ever had any children or grandchildren who attend or are now attending a school in the Pacific Grove Unified School District?



Voter Information

INFORMATION ABOUT PACIFIC GROVE USD

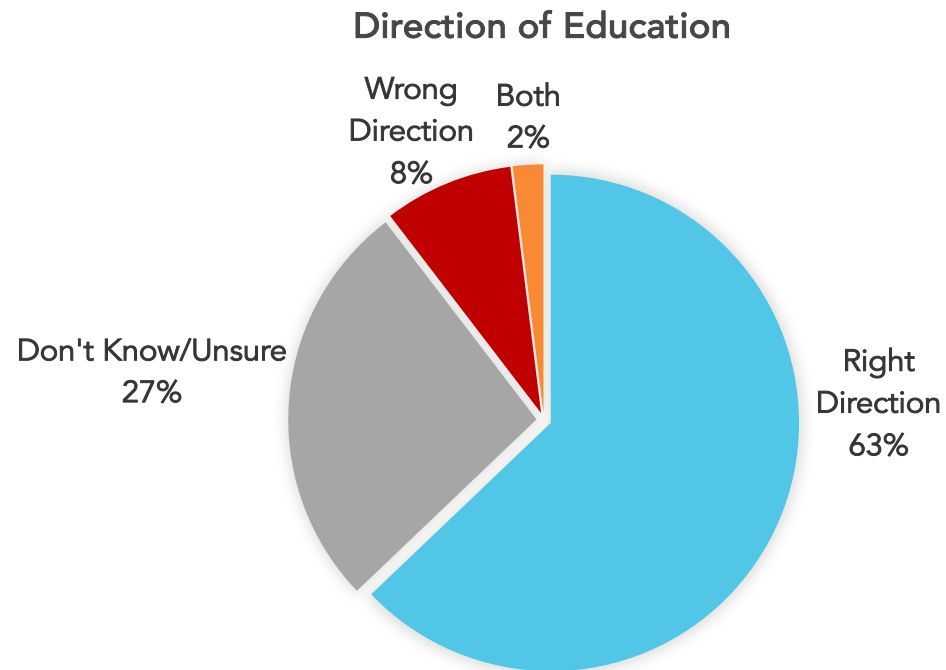
What is the main way you receive information about the Pacific Grove Unified School District?



Core Values

PERCEPTION OF DIRECTION OF EDUCATION

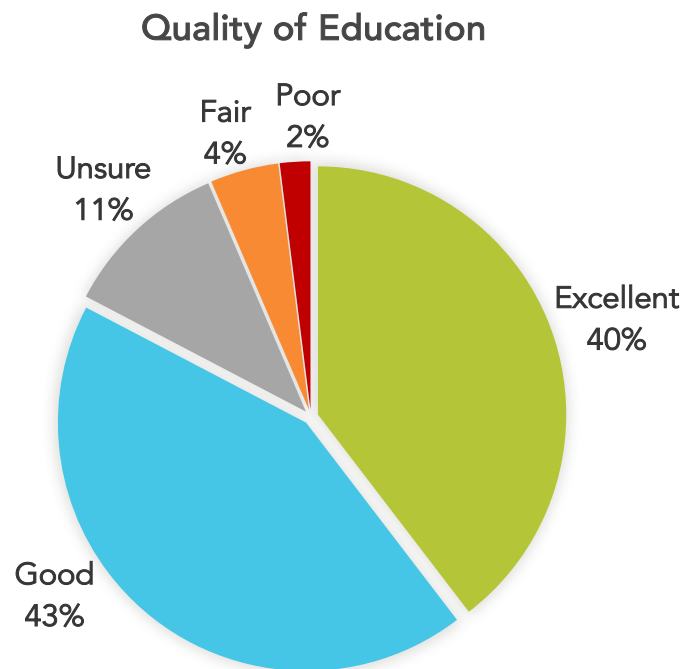
In your opinion, is the education at the schools in your community headed in the right direction or the wrong direction?



Core Values

PERCEPTION OF EDUCATION QUALITY

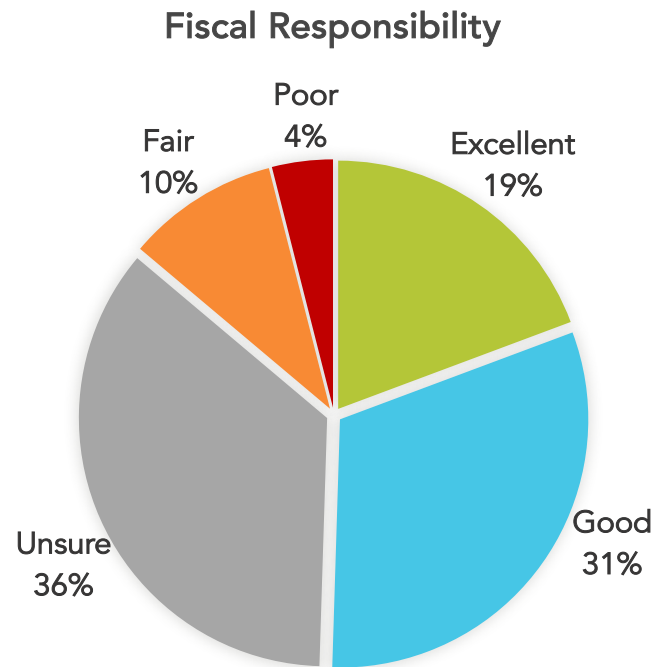
Either from what you know or what you've heard, would you rate the quality of education provided by Pacific Grove Unified School District as excellent, good, fair or poor?



Core Values

PERCEPTION OF FISCAL RESPONSIBILITY

How would you rate the quality of fiscal responsibility of the Pacific Grove Unified School District compared to the quality of fiscal responsibility in the surrounding communities?

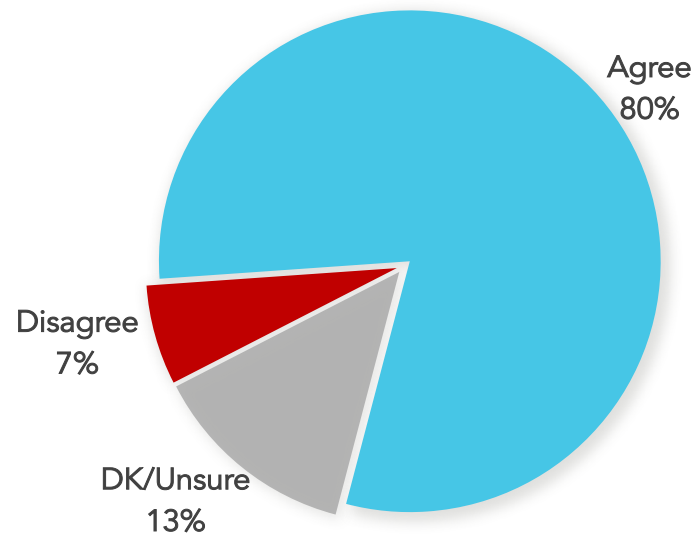


Core Values

IEWS ON PUBLIC SCHOOLS WITHIN THE COMMUNITY

Do you agree or disagree that...Our local public schools are our community's most important asset and should be our number one priority.

Community's Most Important Asset

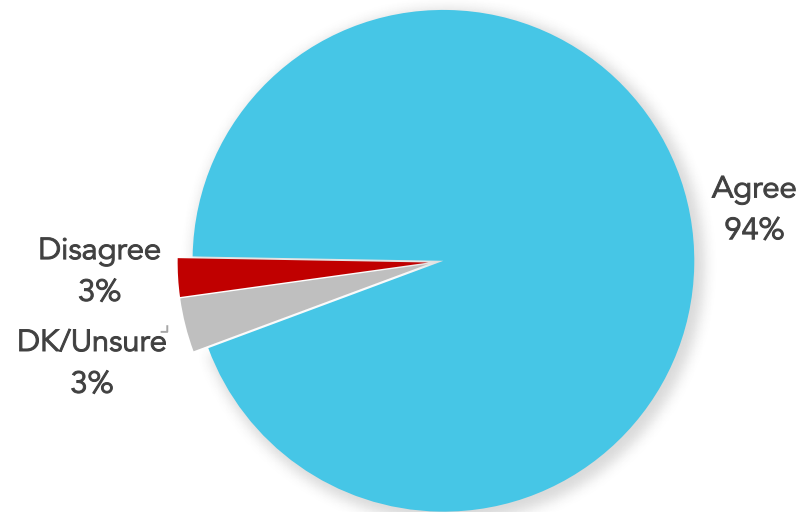


Core Values

VIEWS ON SCHOOLS IMPACT ON PROPERTY VALUES

Do you agree or disagree that...Quality schools increase property values.

Quality Schools Increase Property Values

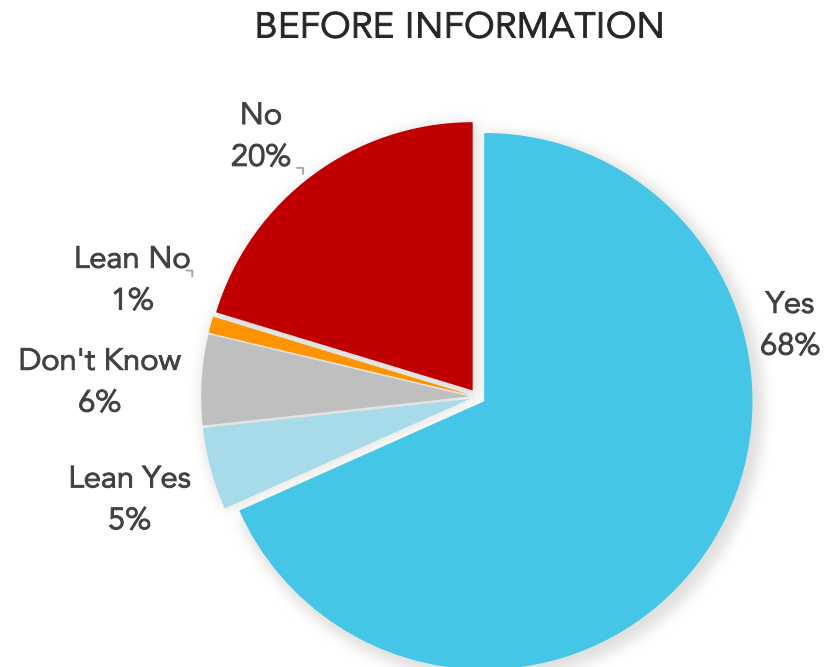


Voter Attitudes

BALLOT LANGUAGE: (BEFORE INFORMATION)

If the election were held today, would you vote "yes" to approve or "no" to reject the measure?

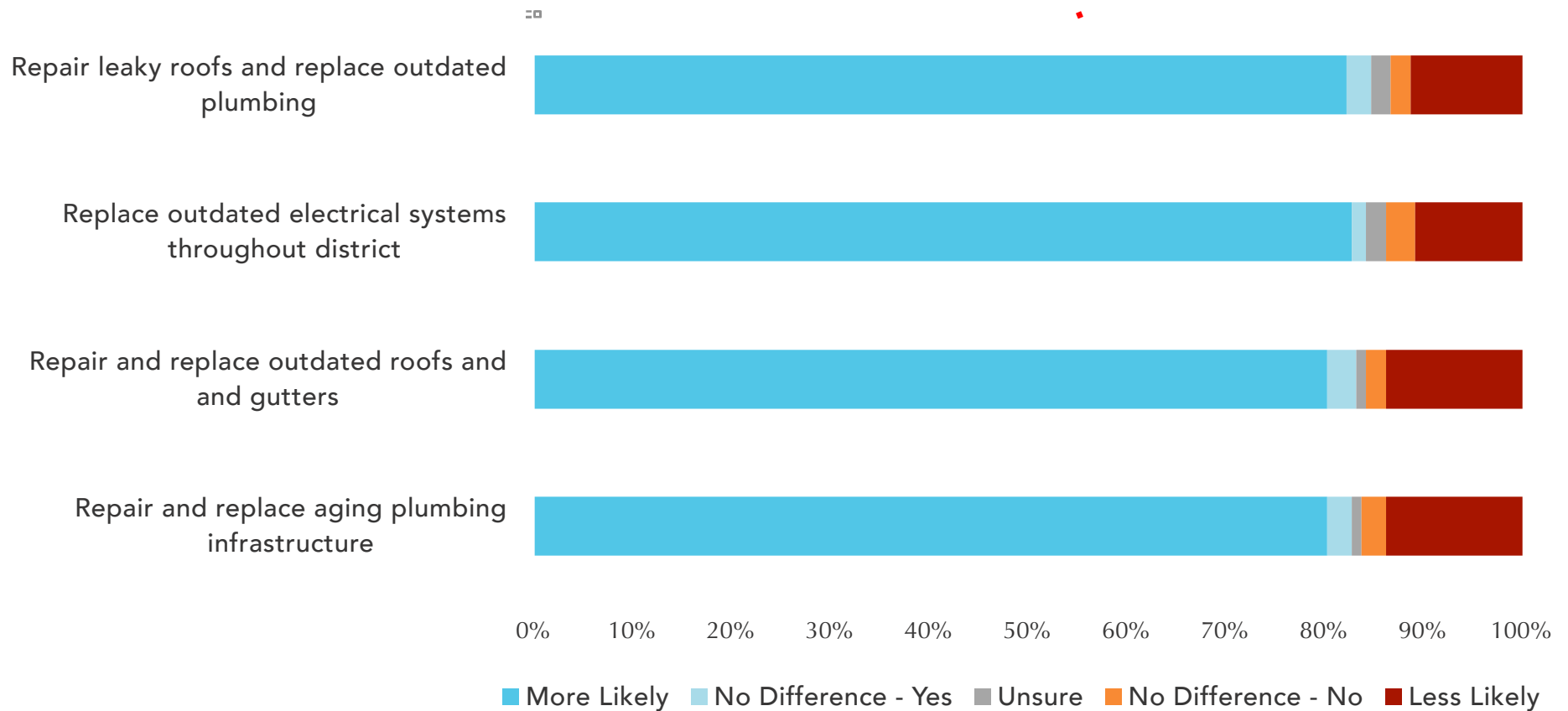
"With no increase in current tax rates, shall Pacific Grove Unified School District upgrade fire alarms, campus security and emergency communication systems; repair and replace roofs, outdated plumbing, and heating/air conditioning and repair classrooms throughout the District by issuing \$30 million dollars of bonds with legal rates, yearly levies of less than 3 cents per \$100 dollars of assessed valuation while bonds are outstanding (generating an average of \$2.1 million dollars per year), with annual audits and independent oversight?"



Voter Attitudes

IMPACT OF SPECIFIC PROJECTS

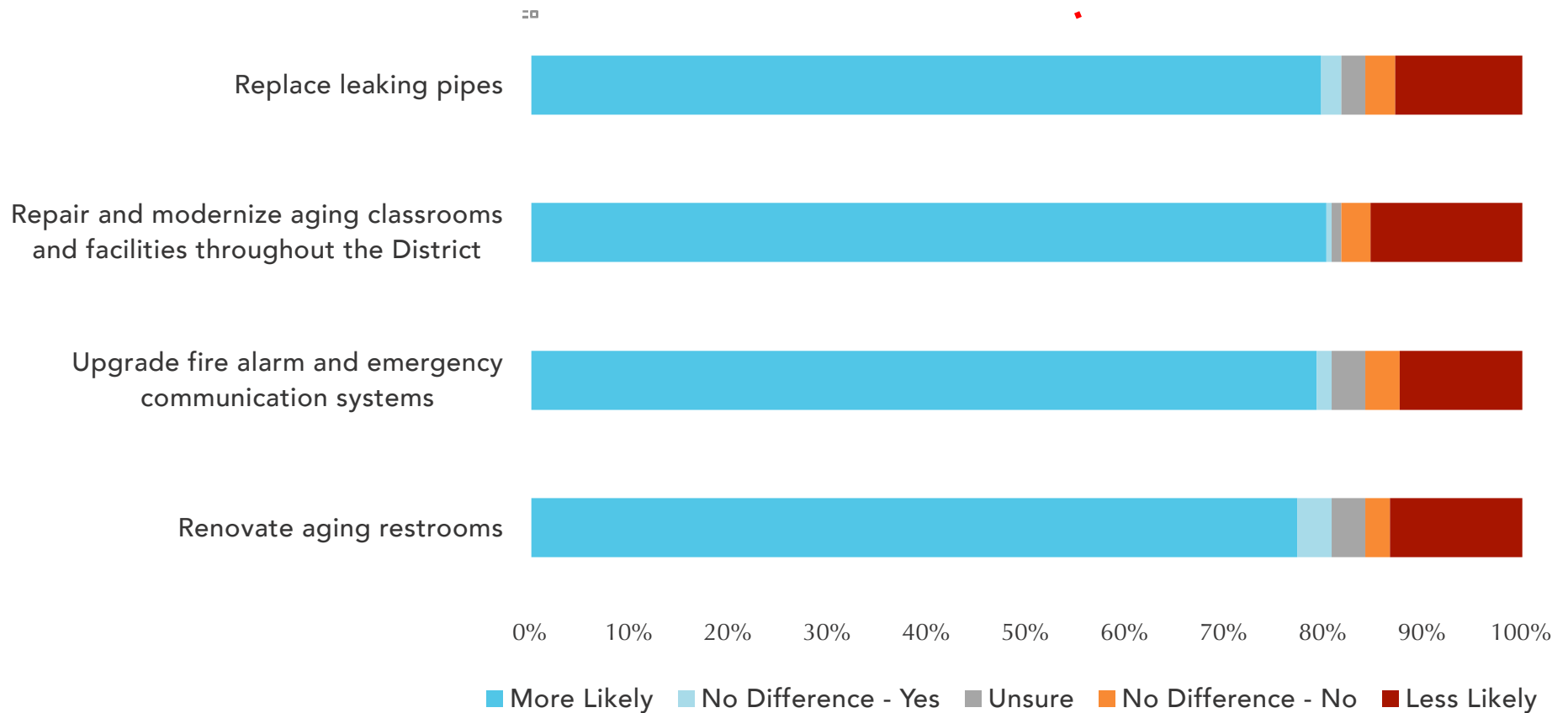
Here are some details regarding the proposed bond. For each statement please tell me if it would make you more likely or less likely to vote for the bond? Funds would be to...



Voter Attitudes

IMPACT OF SPECIFIC PROJECTS

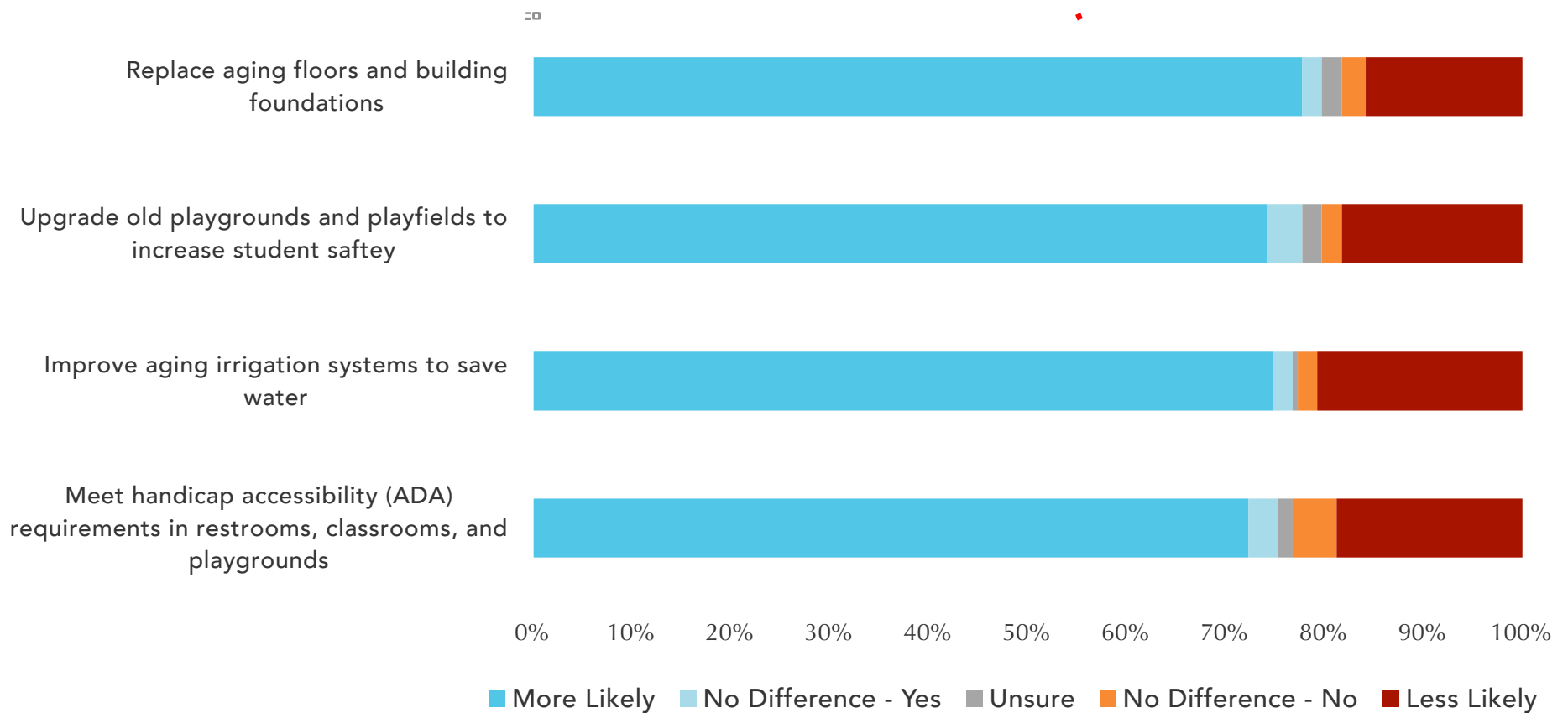
Here are some details regarding the proposed bond. For each statement please tell me if it would make you more likely or less likely to vote for the bond? Funds would be used to...



Voter Attitudes

IMPACT OF SPECIFIC PROJECTS

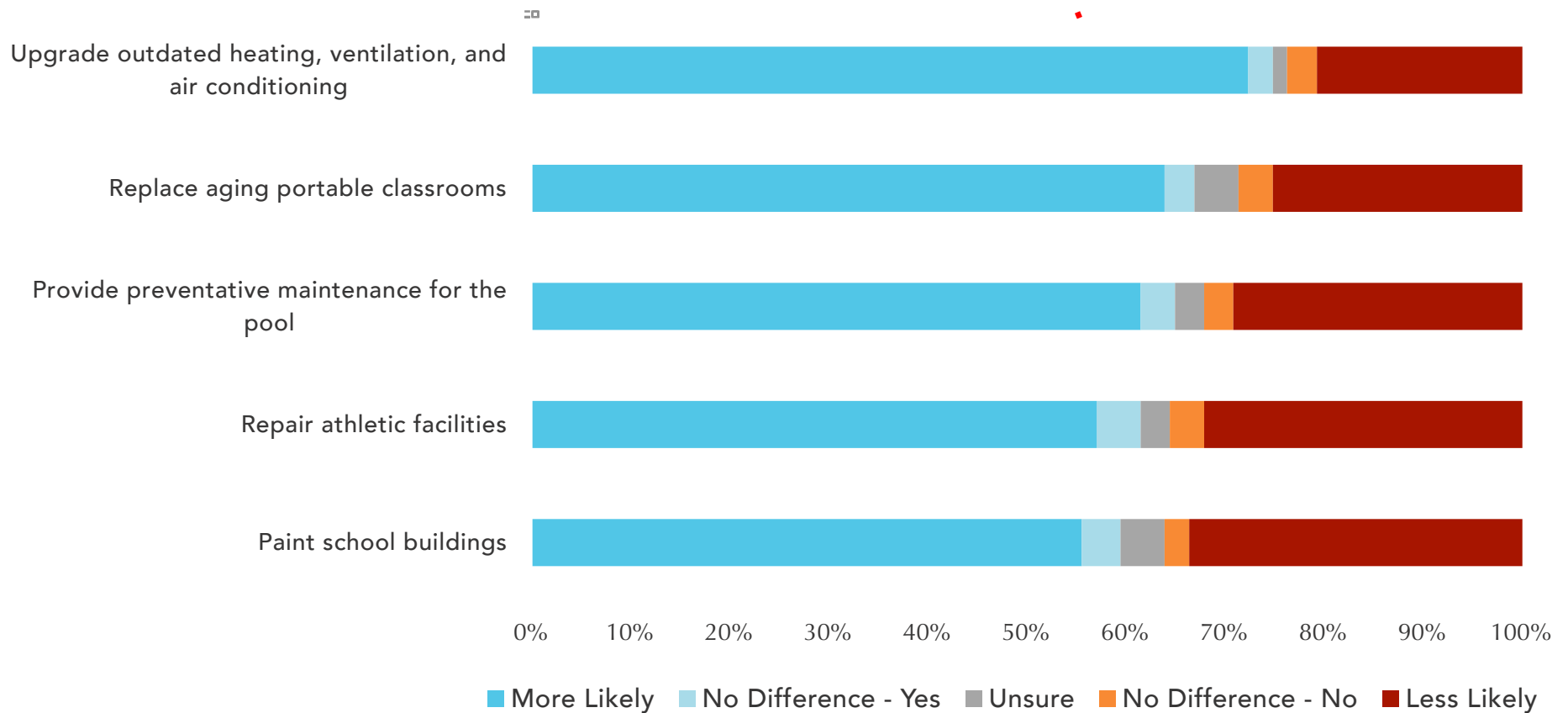
Here are some details regarding the proposed bond. For each statement please tell me if it would make you more likely or less likely to vote for the bond? Funds would be used to...



Voter Attitudes

IMPACT OF SPECIFIC PROJECTS

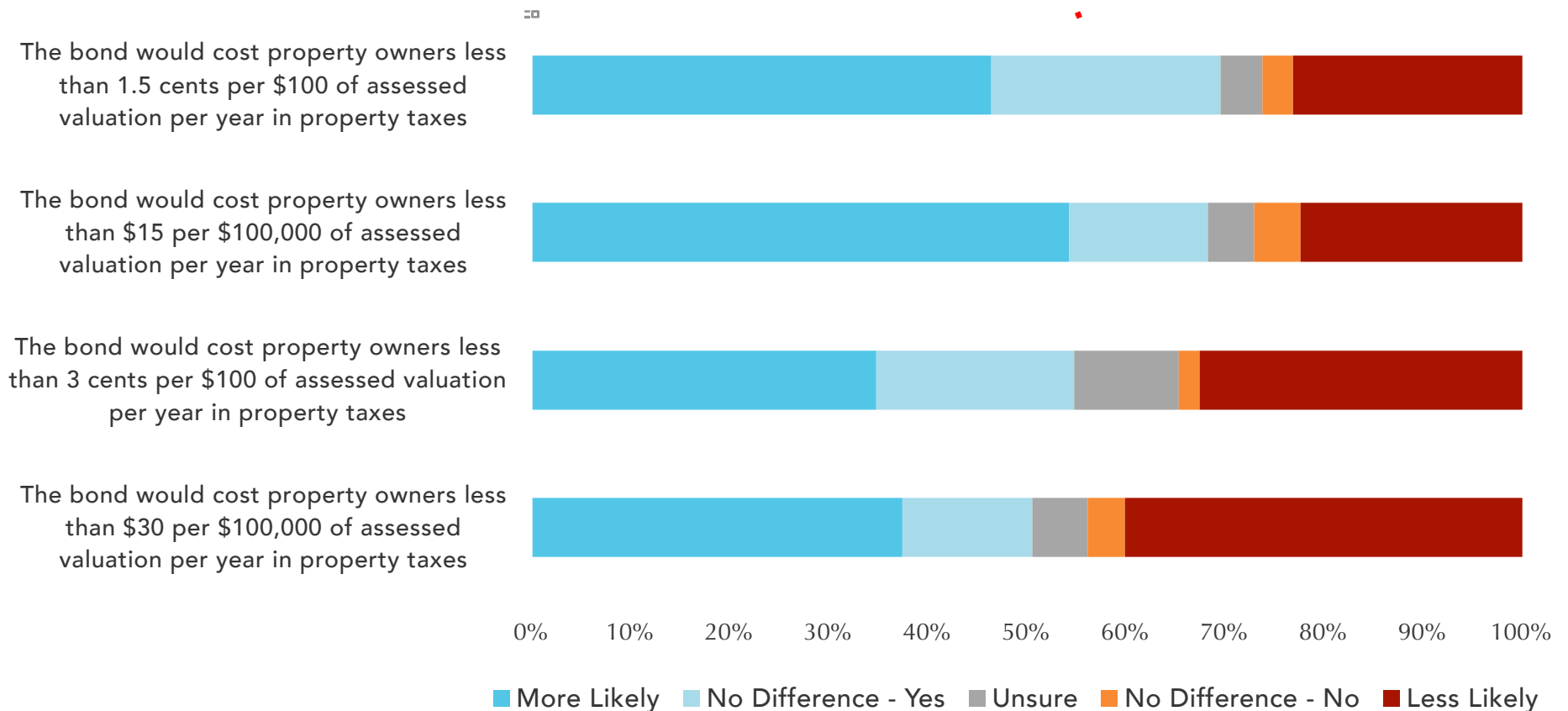
Here are some details regarding the proposed bond. For each statement please tell me if it would make you more likely or less likely to vote for the bond? Funds would be used to...



Voter Attitudes

TAX RATE SENSITIVITY

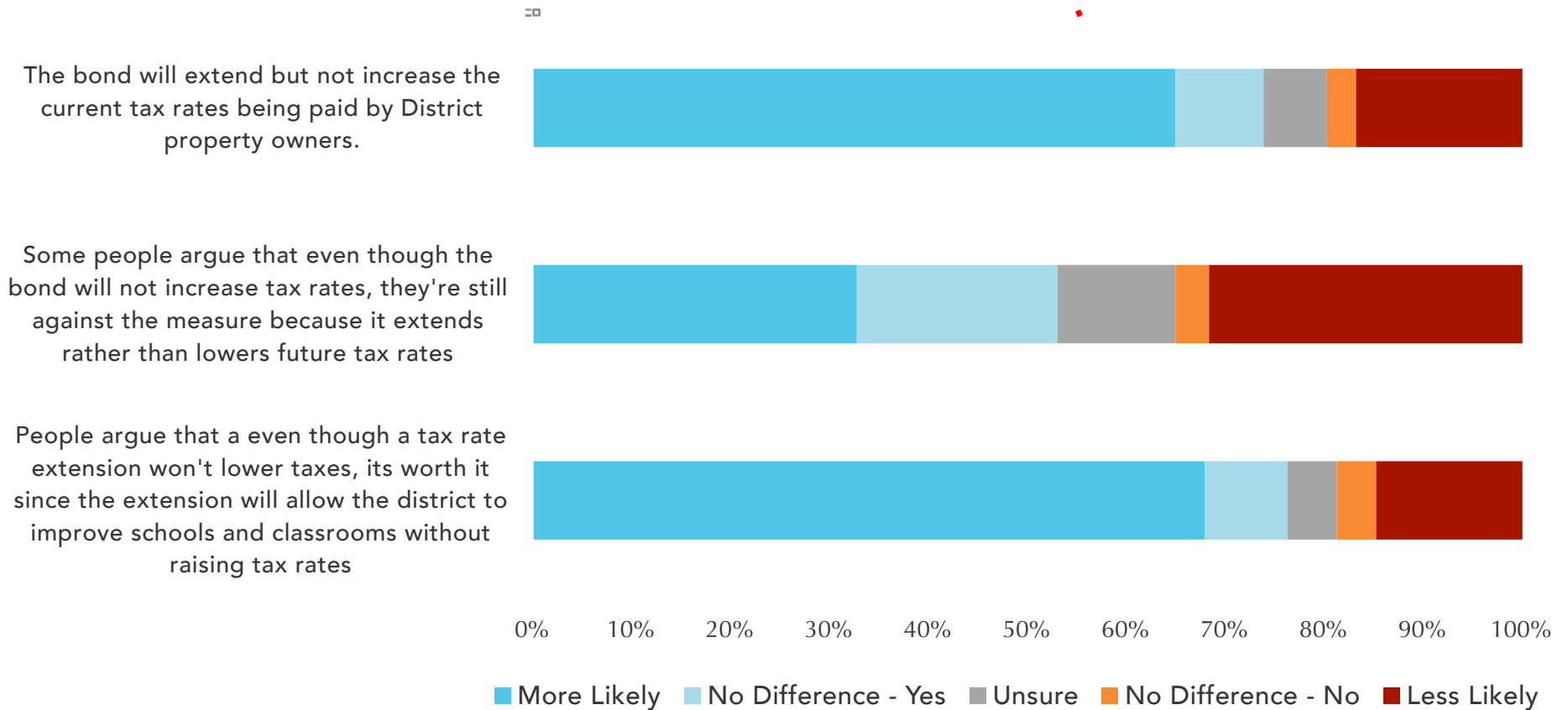
Would you be more likely or less likely to vote for the bond if you knew that the tax rate would be...



Voter Attitudes

TAX RATE EXTENSION SENSITIVITY

Would you be more likely or less likely to vote for the bond if you knew that...

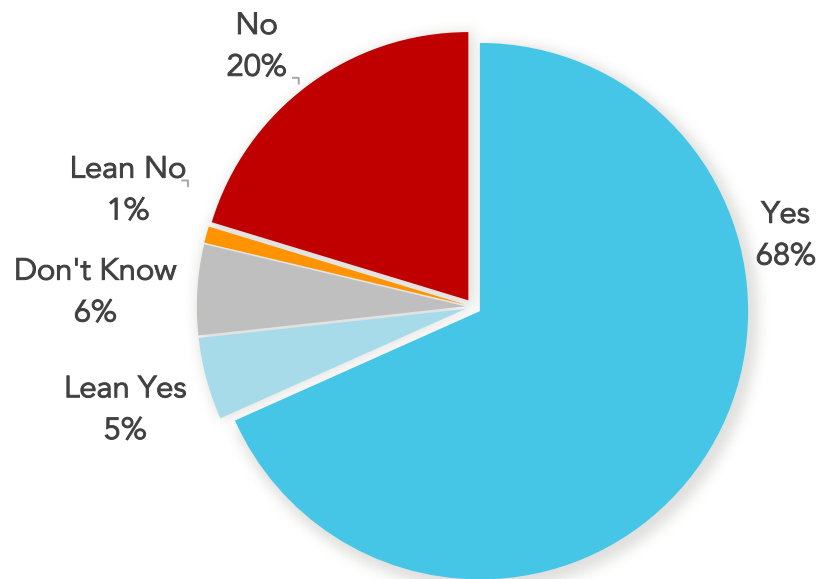


Voter Attitudes

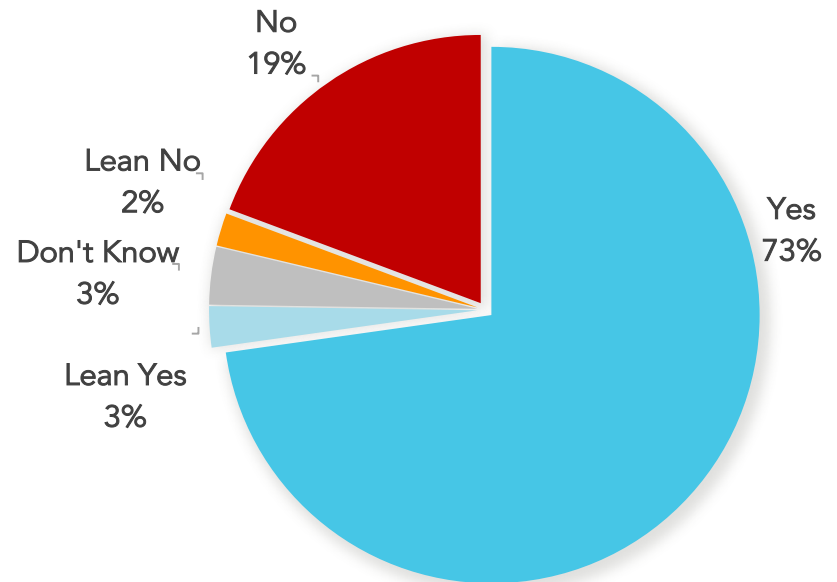
BALLOT LANGUAGE: (BEFORE VS AFTER INFORMATION)

Now that you have heard more information regarding a proposed Pacific Grove Unified School District bond measure, if the election were held today, would you vote 'yes' to approve or 'no' to reject the measure?

BEFORE INFORMATION



AFTER INFORMATION

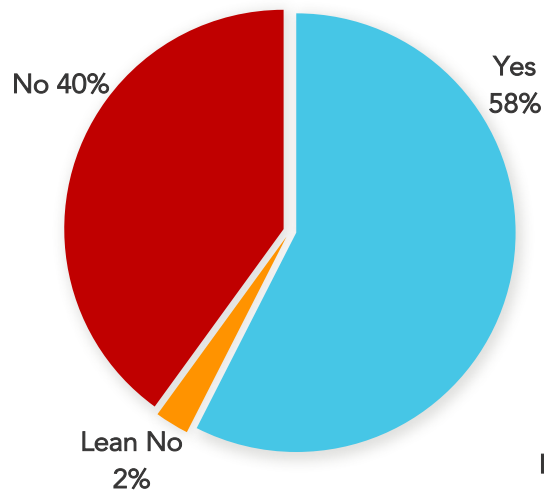


Voter Attitudes

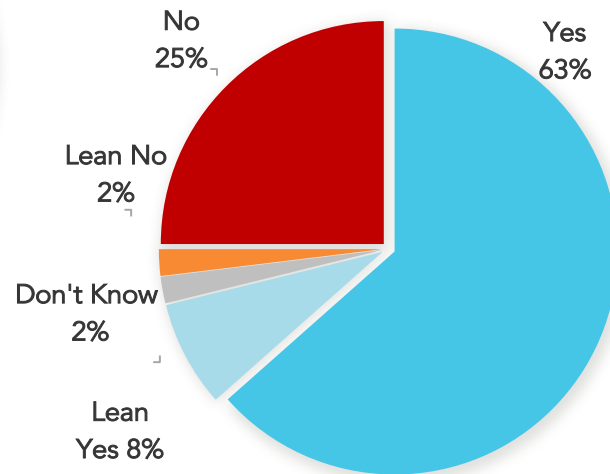
BALLOT LANGUAGE BY VOTER RELIABILITY*: (AFTER INFORMATION)

Now that you have heard more information regarding a proposed Pacific Grove Unified School District bond measure, if the election were held today, would you vote 'yes' to approve or 'no' to reject the measure?

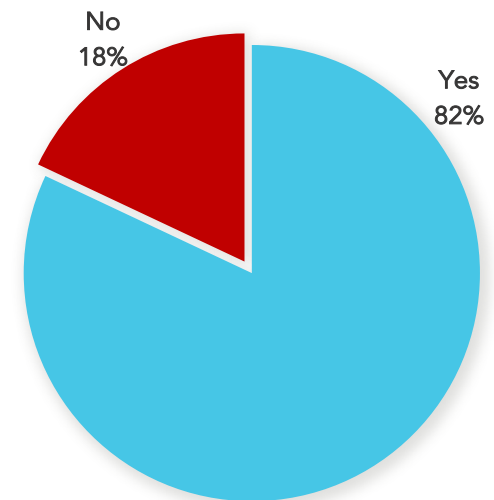
VERY RELIABLE – 48%



RELIABLE – 41%



UNRELIABLE – 12%

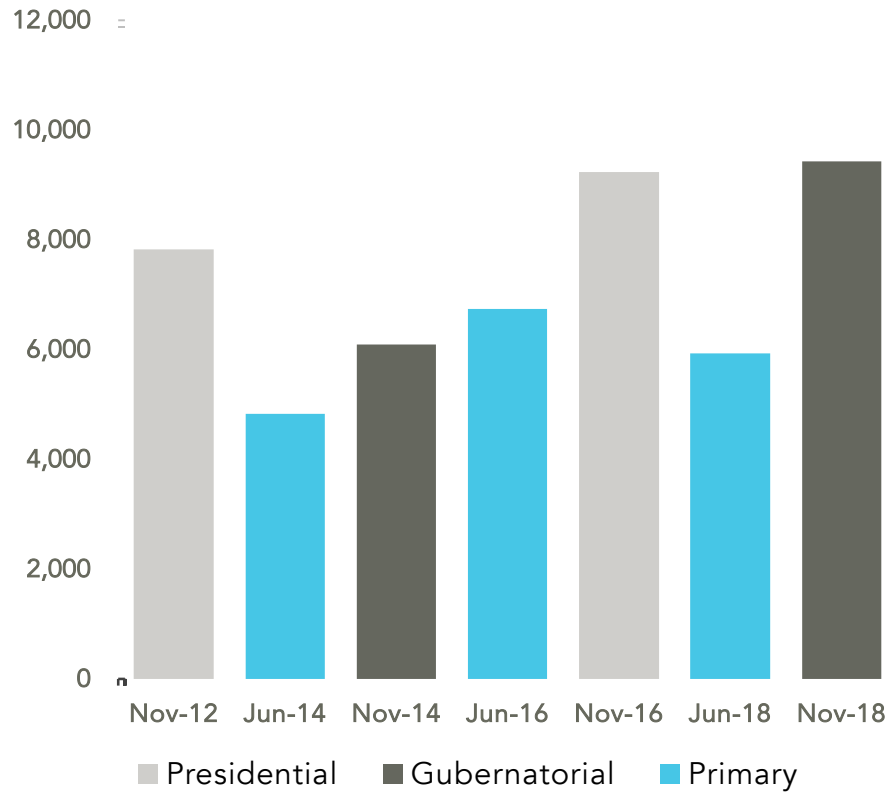


* Very Reliable – Voting History is 4/4 or 3/3
 Reliable – Voting History is 3/4 or 2/4 or 2/3 or 2/2 or 1/2 or 1/1
 Unreliable – Voting History is 1/4 or 1/3

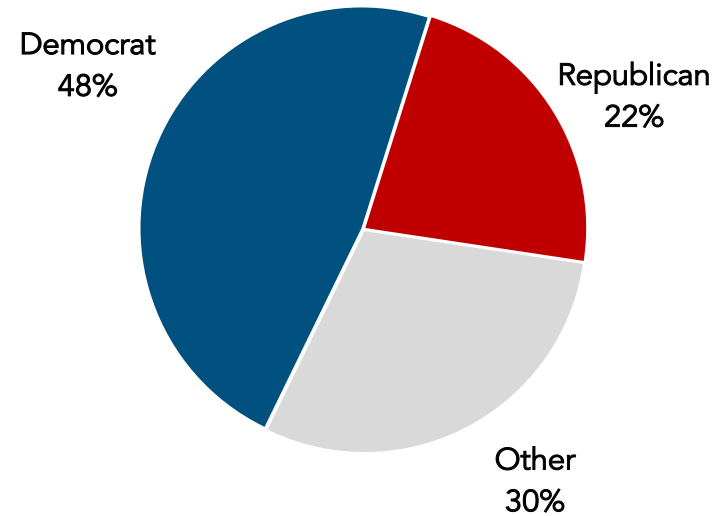
Voter Information

11,989 REGISTERED VOTERS IN THE PACIFIC GROVE UNIFIED SCHOOL DISTRICT

Pacific Grove USD
Voter Turnout



Pacific Grove USD
Party Affiliations



Source: politicaldata.com

Overview of Election Timeline

PREPARING FOR 2020 ELECTIONS

March 2020 Election (Presidential Primary)



November 2020 Election (Presidential Election)



Next Steps

PREPARING FOR MARCH 2020 ELECTION

| Action | Timing |
|---|-------------------|
| Conduct voter research | August 2019 |
| Presentation of survey results | September 5, 2019 |
| Draft ballot language and legal documents | September 2019 |
| Board action to place bond on ballot | October 24, 2019 |
| File resolution with County election office (no later than) | November 1, 2019 |
| Election Day | March 3, 2020 |
| Issue Series C of Ed-Tech | ASAP |



Needs change. Innovation endures.

Some financial advisors like to brag about the number of deals they've done. We like to talk about the problems we've solved. DS&C delivers innovative, practical solutions that propel schools and communities forward.

DS&C

THINKING FORWARD

CALIFORNIA K-14 FINANCIAL ADVISOR

- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Agreement for Distribution of P.G. P.R.I.D.E. Pride Grant Funds

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends the Board review and approve the Agreement for Distribution of P.G. P.R.I.D.E. Grant Funds.

BACKGROUND:

For many years, P.G. P.R.I.D.E. has done fundraising on behalf of the Pacific Grove Unified School District. They hold events to raise funds and then parse out the funds in the form of grants to individual teachers who submit application for grants. The grants are usually for additional classroom supplies, field trips, art docent, poetry lessons, etc.

There has never been a written agreement between P.G. P.R.I.D.E. and the District.

At the request of P.G. P.R.I.D.E., up until present time, the district has returned unspent grant funds to P.G. P.R.I.D.E. for redistribution the following year. It has been determined this practice is considered a gift of public funds to a non-profit organization which is not permitted by law unless there is a specific agreement for the return of grant funds to P.G. P.R.I.D.E.

INFORMATION:

This new Agreement will allow the district, under contract with P.G. P.R.I.D.E., to return the unused grant funds and keep the practice in place legally.

Donations made pursuant to the “Walk with PRIDE” event are not covered by this agreement and are considered unrestricted for use by the designated donee and that P.G. P.R.I.D.E. requires no reversion of such donations pursuant to this agreement.

This agreement has been reviewed by the District legal counsel and minor changes have been reflected on the Agreement.

FISCAL IMPACT:

None

AGREEMENT FOR DISTRIBUTION OF P.G. P.R.I.D.E. GRANT FUNDS

This Agreement for Distribution of P.G. P.R.I.D.E. Grant Funds (“Agreement”) is made and entered into this ___ day of August, 2019, by and among P.G. P.R.I.D.E., Inc. (“P.G. P.R.I.D.E.” or “Grantor”), on the one hand, and the Pacific Grove Unified School District (“PGUSD” or “Grantee”), on the other hand. Grantor and Grantee are sometimes referred to in this Agreement collectively as the “Parties.”

RECITALS

WHEREAS, P.G. P.R.I.D.E. is a nonprofit public benefit corporation organized and operated within the meaning of section 501(c)(3) of the Internal Revenue Code (“Code”), which raises funds for the purpose of enhancing the educational environment within the Pacific Grove Unified School District;

WHEREAS, P.G. P.R.I.D.E. distributes certain funds it raises via grants to PGUSD, based upon specific requests submitted by teachers, staff or administrators within the PGUSD organization; and

WHEREAS, the Parties desire to document the P.G. P.R.I.D.E-PGUSD grant process, and ensure maintenance of adequate records thereof;

NOW, THEREFORE, the Parties agree as follows:

TERMS OF AGREEMENT

1. **Grant Requests:** To qualify for a grant, the requesting representative of Grantee (the “Requestor”) must submit a grant request form to P.G. P.R.I.D.E. via the “PG PRIDE Grant Application Form” attached hereto as Exhibit 1 (the “Grant Request”). Upon receipt of a properly completed Grant Request, P.G. P.R.I.D.E. will consider the merits of the request. P.G. P.R.I.D.E. retains complete and exclusive discretion regarding whether to approve or deny the Grant Request.

2. **Approved Grants:** To the extent that P.G. P.R.I.D.E. approves a Grant Request, such becomes an “Approved Grant.” Upon approval, P.G. P.R.I.D.E. will notify the Requestor and Grantee of the Approved Grant, and Grantor will disburse the approved funds for the Approved Grant to Grantee.

3. **Grant Purpose; Expenditure of Grant Funds:** All P.G. P.R.I.D.E. funds directly distributed to Grantee pursuant to the Approved Grant shall be spent exclusively for the specific educational activity set forth in the Grant Request, as approved, and are subject to Grantee’s acceptance of the terms described herein. Grantor reserves the right to exercise reasonable oversight with respect to Grantee’s use of these funds. To the extent that the

Requestor/Grantee requests modification of the educational activity set forth in the Approved Grant, such modification may be made only with Grantor's prior written approval.

4. **Recordkeeping and Reporting:** Grantee will furnish Grantor with (i) an annual written report containing a summary of receipts and expenditures pursuant to each Approved Grant for that school year; (ii) upon request by Grantor, information sufficient to allow Grantor to determine that the P.G. P.R.I.D.E. funds distributed pursuant to any Approved Grant has been spent exclusively for the specific educational activity set forth in the Grant Request, as approved. The Parties acknowledge that such reports are necessary for Grantor to fulfill its own public reporting responsibilities. Grantee shall make all books, ledgers, accounts, files, computer records, and personnel involved in performing under this Agreement available to Grantor or its designated representatives, auditors, or legal counsel as reasonably necessary to determine compliance with the terms of the contract and applicable law.

5. **Reversion of Grant Funds:** Grantee will return to Grantor any unexpended funds received pursuant to an Approved Grant within 90 days of the close of the Grantee's Fiscal Year end. Such funds also shall be promptly returned if (i) Grantor reasonably determines that Grantee has not performed in accordance with the Terms of the Grant, and approved program and budget, or (ii) Grantee loses its exemption from federal income tax as provided for under the Code.

6. **Walk with PRIDE Donations Exempted From This Agreement:** The Parties acknowledge that P.G. P.R.I.D.E. holds an annual "Walk with PRIDE" fundraising event pursuant to which it solicits donations designated for specific teachers, classrooms, clubs, and sports teams in PGUSD (the "Donees"); that P.G. P.R.I.D.E. submits those donations to PGUSD by check, along with records of the specific designations for those donations; and that P.G. P.R.I.D.E. supplies each participating teacher, advisor, or other responsible person with an accounting of donations made to their classroom/cause. The Parties agree that the donations made pursuant to the "Walk with PRIDE" event are not covered by this Agreement; are considered unrestricted for use by the designated Donee; and that P.G. P.R.I.D.E. requires no reversion of such donations pursuant to this Agreement.

7. **Grantor's Tax Exempt Status:** Grantee shall not engage in any activity that jeopardized Grantor's status as a nonprofit charity qualified to receive tax-deductible contributions under section 501(c)(3) of the Code.

8. **Term:** This Agreement shall remain in force and effect for a period of two (2) years beginning July 1, 2019 and ending June 30, 2021, following which it shall automatically renew at the end of each term for a further one (1) year term unless either party gives sixty (60) days written notice of termination pursuant to Paragraph 9 below.

9. **Termination:** Notwithstanding any other provision in this Agreement, either party may terminate this Agreement at any time by giving sixty (60) days written notice to the other party.

10. **Modification:** This Agreement may be supplemented, amended, or modified only by the mutual agreement of the parties. No supplement, amendment, or modification of this Agreement shall be binding unless it is in writing and signed by all parties.

Dated: _____, 2019

Pacific Grove Public Response in Dollars
for Education

By _____
Valerie Tingley
P.G. P.R.I.D.E., Inc.
Board Chair

Dated: _____, 2019

Pacific Grove Unified School District

By _____

- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Approve Resolution No. 1033 for the Gann Limits for 2018-19 and 2019-20

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends that the Board review and approve Resolution #1033 for the Gann Limit calculations for 2018-19 and 2019-20.

BACKGROUND:

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

INFORMATION:

This resolution summarizes the District's newly computed Gann Limit for 2018-19, and the estimated appropriation for 2019-20. As in prior years, the calculation is simply an adjustment of the prior year limit with inflation and ADA factors applied. The revised amount is then compared with the level of expenditures which are theoretically limited by the revised limit. In the 2018-19 year, District expenditures did not exceed the Gann Limit

FISCAL IMPACT:

No fiscal impact.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

RESOLUTION #1033

RESOLUTION FOR ADOPTING THE GANN LIMITS FOR 2018-19 and 2019-20

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

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

WHEREAS, the District must establish a revised Gann Limit for the 2018-19 fiscal year and a projected Gann Limit for the 2019-20 fiscal year in accordance with the provisions of Article XIII B and applicable statutory law; and

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

NOW, THEREFORE, BE IT RESOLVED that the Board of Education does provide public notice that the calculations and documentation of the Gann limits for the 2018-19 and 2019-20 fiscal years were made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby provided public notice that the calculations and documentation do not include a need to increase the 2018-19 Gann Limit pursuant to the provisions of G. C. 7902.1;

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

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2018-19 and 2019-20 fiscal years do not exceed the limitations imposed by Proposition 4;

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

PASSED AND ADOPTED by the Board of Education of Pacific Grove Unified School District this 5th day of September, 2019 by the following votes:

AYES:

NOES:

ABSENTS:

Brian Swanson, Clerk of the Governing Board

| | 2018-19 Calculations | | | 2019-20 Calculations | | |
|---|------------------------|--------------|---------------------|------------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2017-18 Actual | | | 2018-19 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 28,411,109.14 | | 28,411,109.14 | | | 28,387,569.40 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 1,982.19 | | 1,982.19 | | | 1,910.52 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2017-18 | | | Adjustments to 2018-19 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2018-19 P2 Report | | | 2019-20 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 1,910.52 | | 1,910.52 | 1,929.65 | | 1,929.65 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 1,910.52 | | | 1,929.65 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2018-19 Actual | | | 2019-20 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 117,170.60 | | 117,170.60 | 140,263.00 | | 140,263.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 25,213,089.99 | | 25,213,089.99 | 26,529,971.00 | | 26,529,971.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 931,638.14 | | 931,638.14 | 988,589.00 | | 988,589.00 |
| 6. Prior Years' Taxes (Object 8043) | 230,199.38 | | 230,199.38 | 187,484.00 | | 187,484.00 |
| 7. Supplemental Taxes (Object 8044) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 81,159.89 | | 81,159.89 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 12. Parcel Taxes (Object 8621) | 878.14 | | 878.14 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 26,574,136.14 | 0.00 | 26,574,136.14 | 27,846,307.00 | 0.00 | 27,846,307.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 26,574,136.14 | 0.00 | 26,574,136.14 | 27,846,307.00 | 0.00 | 27,846,307.00 |

| | 2018-19 Calculations | | | 2019-20 Calculations | | |
|--|----------------------|--------------|-----------------------|----------------------|--------------|-----------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 695,862.00 | | | 695,825.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 695,862.00 | | | 695,825.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 2,902,632.00 | | 2,902,632.00 | 2,891,396.00 | | 2,891,396.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 2,902,632.00 | 0.00 | 2,902,632.00 | 2,891,396.00 | 0.00 | 2,891,396.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 34,500,113.05 | | 34,500,113.05 | 34,558,166.00 | | 34,558,166.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 149,699.80 | | 149,699.80 | 99,946.00 | | 99,946.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | 2018-19 Actual | | | 2019-20 Budget |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 28,411,109.14 | | | 28,387,569.40 |
| 2. Inflation Adjustment | | | 1.0367 | | | 1.0385 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9638 | | | 1.0100 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 28,387,569.40 | | | 29,775,295.73 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 26,574,136.14 | | | 27,846,307.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) | | | 229,262.40 | | | 231,558.00 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 2,509,295.26 | | | 2,624,813.73 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 2,509,295.26 | | | 2,624,813.73 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 126,746.19 | | | 88,381.43 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 26,700,882.33 | | | 27,934,688.43 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) | | | 2,382,549.07 | | | 2,536,432.30 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 26,700,882.33 | | | |
| b. State Subventions (Line D8) | | | 2,382,549.07 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 695,862.00 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 28,387,569.40 | | | |

| | 2018-19 Calculations | | | 2019-20 Calculations | | |
|--|-----------------------|--------------|---------------------|-----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| 10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814 | | | 0.00 | | | |
| SUMMARY | 2018-19 Actual | | | 2019-20 Budget | | |
| 11. Adjusted Appropriations Limit (Lines D4 plus D10) | | | 28,387,569.40 | | | 29,775,295.73 |
| 12. Appropriations Subject to the Limit (Line D9d) | | | 28,387,569.40 | | | |

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

Nancy Bemahl
Gann Contact Person

831-646-6516
Contact Phone Number

- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Acceptance of the 2018-19 Unaudited Actuals Financial Report

DATE: September 5, 2019

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

RECOMMENDATION:

The District Administration recommends that the Board review and accept the Unaudited Actuals Financial Report for the 2018-19 fiscal year.

BACKGROUND:

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

INFORMATION:

The attached reports show the financial activity for each of the District's funds, comparing the 2018-19 fiscal year with prior years. Here are some major points from the attached reports:

Fund 1 – The Combined (Unrestricted and Restricted) General Fund posted total revenues of \$34,500,113 and total expenditures of \$34,401,815 (\$34,132,796 plus \$269,019) including Interfund Transfers Out, resulting in a net operating surplus of \$98,298. ***This surplus is significantly due to one-time funds.***

Comparing this net surplus of \$98,298 to the net operating deficit of (\$1,279,672 = \$1,095,339 + \$184,333 interfund transfers) at the Second Interim, the variance of \$1,377,970 is composed of the following major items:

- Restricted carryover funds, i.e. revenues received in 2018-19 but have not been spent yet, e.g. Mental Health; Medical Billing; Lottery; SELPA transfers, etc. \$335,988
- Donations received in 18-19 but have not been spent yet \$267,860
- ACSA carryover funds, budgeted but have not spent down \$ 29,601

- Adult Ed \$713,481
 - Fees based programs - no transfer from General Fund & Parents Place removed from District's obligation to the Block Grant \$603,481
 - Indirect cost assessed on Adult Ed \$110,000
- Various miscellaneous \$ 31,040

The District met its 3.0% minimum reserve, and has additional unrestricted reserves totaling 12.1%. Without the "ACSA carryover funds & Donations" in the Components of the Fund Balance, the unrestricted reserves are at 11.2%

Fund 11 – The Adult Education Fund posted total revenues of \$2,055,943, and total expenditures of \$2,480,540 with an offset by an interfund transfer in of \$93,891, resulting in a deficit of (\$330,706). This deficit was expenditures on pre-determined and approved projects.

Fund 12 – The Child Development Fund accounts for the financial activity of both the State Preschool and the Before-and-After-School-Recreation-Program (BASRP). This fund posted revenues of \$477,377 and expenditures of \$547,773, resulting in a deficit of (\$70,395).

Fund 13 – The Cafeteria Fund posted revenues of \$619,608 and expenditures of \$679,700 with an offset by an interfund transfer in of \$58,105, resulting in a deficit of (\$1,987). The number of meals served was 117,820 in 2018-19 as compared to 123,336 in 2017-18.

Fund 14 – The Deferred Maintenance Fund posted revenues of \$93,100, net of an interest charge of \$272, and expenditures of \$113,569 resulting in a deficit of \$20,469. This deficit resulted in the ending fund balance dropping to \$5,571 from \$26,040.

Fund 20 – There was no transfer of funds from the General Fund to the Postemployment Benefits Fund in 2018-19. This Fund is to earmark funding for the unfunded liability of future retiree benefits in addition to the pay-as-you-go amount budgeted in the General Fund. The ending balance is \$6,034.

Fund 21 – The Building Fund accounts for all revenues and expenditures relating to the Measure D (Facilities) and Measure A (Education Technology) bonds. Measure D has now been fully expended and the ending fund balance is exclusively for Measure A at \$951,155. The next fund release for Measure A will be issued in January, 2020, for \$300,000.

Fund 40 – The Capital Projects Fund accounts for all revenues derived from the leases at the David Avenue campus as well as fees for facilities use, which were \$261,012 in 2018-19. The bulk of the expenditures was used to fund the lease payments of the three portable classrooms at Robert Down, and two portable classrooms at Forest Grove.

There is a \$402,598.98 pass-through reimbursement amount from the insurance company to pay ATI for the work done at the Middle School gymnasium due to water damage. A corresponding amount has been recorded under the "expenditures" as well.

After the close of the 2017-18 books, the Board directed staff to transfer some of the 2017-18 unspent unrestricted General Fund to Fund 40 in anticipation of future repairs of the High

School stadium track and field. The amount transferred was \$117,024, coupled with the increase in operating surplus of \$9,154 to leave a total ending Fund Balance of \$136,813.

FISCAL IMPACT:

Approval of this report has no fiscal impact.

Fund 1 - General Fund

| | 5.90% | 5.96% | 6.57% | 6.52% | 4.75% | 4.00% | 3.50% |
|---|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| | Actuals | Actuals | Second Interim | Unaudited Actuals | Adopted Budget | Estimate | Estimate |
| Beginning Fund Balance - Rest | 498,525 | 724,568 | 446,664 | 446,664 | 330,390 | - | - |
| Beginning Fund Balance - Unrest. | 4,742,364 | 4,663,312 | 4,151,404 | 4,151,404 | 3,192,068 | 3,582,319 | 3,508,312 |
| Beginning Fund Balance | 5,240,889 | 5,387,880 | 4,598,068 | 4,598,068 | 3,522,458 | 3,582,319 | 3,508,312 |
| Revenues: | | | | | | | |
| LCFF Sources 8000 | 25,912,303 | 27,410,041 | 29,009,627 | 29,357,332 | 30,382,346 | 31,496,198 | 32,509,804 |
| Federal Sources 8100 | 614,403 | 795,584 | 679,550 | 719,971 | 655,066 | 659,196 | 663,357 |
| State Sources 8300 | 2,354,635 | 2,245,339 | 2,479,404 | 2,700,969 | 2,095,006 | 1,916,306 | 1,916,306 |
| Local Sources 8600 | 1,612,235 | 1,583,927 | 1,432,512 | 1,721,841 | 1,425,748 | 1,425,748 | 1,425,748 |
| Total Revenues | 30,493,576 | 32,034,891 | 33,601,093 | 34,500,113 | 34,558,166 | 35,497,448 | 36,515,215 |
| percent change | 2.0% | 5.1% | -0.2% | 2.7% | 2.8% | 2.9% | 5.7% |
| Expenditures: | | | | | | | |
| Certificated Salaries 1000 | 15,120,421 | 16,068,126 | 17,090,953 | 17,073,639 | 17,266,287 | 17,528,928 | 17,796,512 |
| Classified Salaries 2000 | 5,478,317 | 5,892,951 | 6,605,049 | 6,579,721 | 6,613,175 | 6,729,271 | 6,845,090 |
| Employee Benefits 3000 | 5,649,084 | 6,170,056 | 6,996,621 | 7,068,637 | 7,313,329 | 7,896,784 | 8,481,579 |
| Books and Supplies 4000 | 1,098,576 | 1,414,682 | 1,527,577 | 933,021 | 1,122,411 | 1,128,023 | 1,133,663 |
| Services and Other 5000 | 2,659,667 | 3,114,199 | 2,404,243 | 2,435,873 | 2,050,187 | 2,155,533 | 2,124,460 |
| Capital Outlay 6000 | 178,164 | 74,062 | 53,785 | 41,256 | - | - | - |
| Other Outgo 7000 | 251,056 | 40,543 | 18,203 | 650 | 132,916 | 132,916 | 132,916 |
| Total Expenditures | 30,435,285 | 32,774,619 | 34,696,432 | 34,132,796 | 34,498,305 | 35,571,455 | 36,514,220 |
| percent change | 7.6% | 7.7% | 1.6% | -1.6% | -0.6% | 2.4% | 5.8% |
| Surplus (Deficit) | 58,291 | (739,727) | (1,095,339) | 367,317 | 59,861 | (74,007) | 995 |
| Transfers In (Out) | | | | | | | |
| Fund 11 - Adult Education | | | | (93,891) | | | |
| Fund 12 - Child Development | | | | | | | |
| Fund 13 - Cafeteria | (50,285) | (50,864) | (67,309) | (58,105) | (75,880) | (75,880) | (75,880) |
| Fund 14 - Deferred Maintenance | | | | | | | |
| Fund 20 - Postemployment Ben. | (19,426) | | | | | | |
| Other Sources (Uses) Bus/FD 40 | 158,410 | | (117,024) | (117,024) | - | - | - |
| Net Transfers In (Out) | 88,699 | (50,864) | (184,333) | (269,019) | (75,880) | (75,880) | (75,880) |
| Ending Fund Balance | 5,387,880 | 4,597,288 | 3,318,396 | 4,696,366 | 3,582,319 | 3,508,312 | 3,509,307 |
| Components of Ending Fund Balance | | | | | | | |
| a Nonspendable - Revolving Cash | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| b Restricted (restricted carryover) | 91,810 | 446,664 | 164,641 | 526,947 | 348,892 | 65,640 | 65,640 |
| c Committed / Prepaid Exp. | | | | 3,220 | | | |
| d Assigned | | | | | | | |
| Prop Tax Reserve (0.50%) | 157,551 | 124,728 | 133,416 | 132,866 | 139,232 | 144,801 | 149,869 |
| Basic Aid Reserve | 945,304 | 1,028,873 | 701,699 | 1,032,054 | 601,190 | 734,470 | 668,508 |
| Sick Leave Incentive Reserve | 40,000 | 40,000 | 40,000 | 70,000 | 40,000 | 40,000 | 40,000 |
| Deferred Maintenance Reserve | | 819,346 | 518,304 | 539,351 | 689,966 | 711,429 | 730,284 |
| STRS/PERS Reserve 2020-21 | 3,221,392 | 1,000,994 | 708,912 | 1,057,412 | 723,090 | 737,552 | 752,303 |
| C/o to FD 40; ACSA & Donations | | 117,024 | | 297,461 | | | |
| e 3% Resv for Econ Uncertainties (3) | 926,824 | 1,015,438 | 1,046,423 | 1,032,054 | 1,034,949 | 1,069,420 | 1,097,703 |
| Unassigned/Unappropriated | | | | | | | |
| subtotal Unrestricted Reserves | 5,291,070 | 4,146,403 | 3,148,754 | 4,161,199 | 3,228,427 | 3,437,672 | 3,438,667 |
| Undesignated Resv Percent | 17.4% | 12.6% | 9.0% | 12.1% | 9.3% | 9.6% | 9.4% |
| Ending Fund Balance | 5,387,880 | 4,598,067 | 3,318,395 | 4,696,366 | 3,582,319 | 3,508,312 | 3,509,307 |

Structural Deficit
\$518,407
c/o \$451,098 &
Trf. \$67,309

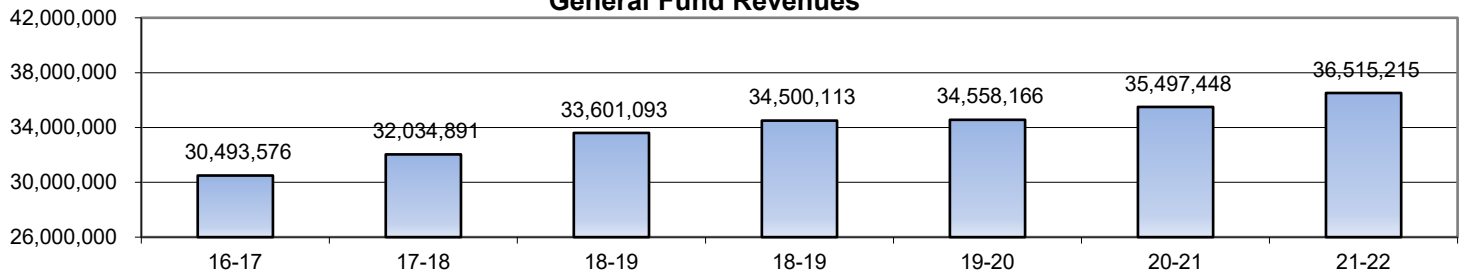
Revenues - 8000

Action/Discussion Item E

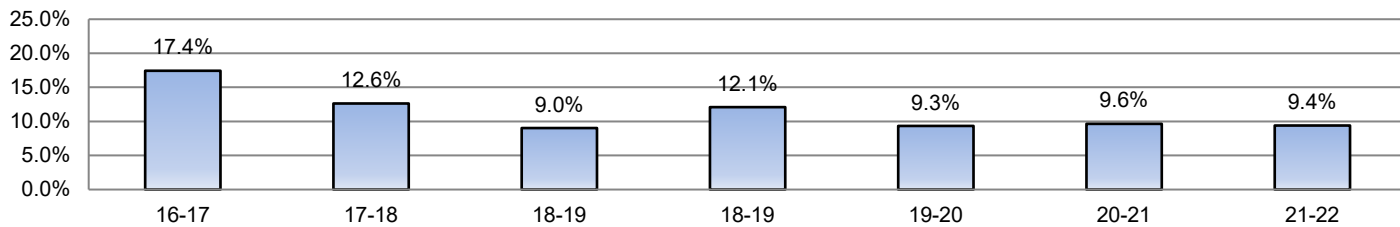
| | | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-----------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actuals | Actuals | Second Interim | U. Actuals | Adopted Bdgt | Estimate | Estimate |
| LCFF Sources: | 8000 | | | | | | | |
| U LCFF - Current Year | 8011 | 2,505,456 | 2,505,456 | 2,505,456 | 2,505,456 | 2,505,456 | 2,505,456 | 2,505,456 |
| U Prop 30 EPA (thru 18-19) | 8012 | 383,760 | 398,206 | 406,380 | 397,176 | 385,940 | 385,940 | 385,940 |
| U Revenue Limit - Prior Y | 8019 | (196) | (794) | - | - | - | - | - |
| Prop 30/Rev Limit subtotal | | 2,889,020 | 2,902,868 | 2,911,836 | 2,902,632 | 2,891,396 | 2,891,396 | 2,891,396 |
| U Home Owners Exempti | 8021 | 118,059 | 117,789 | 133,903 | 117,171 | 140,263 | 145,874 | 150,979 |
| U Secured Tax Roll | 8041 | 22,375,109 | 23,718,095 | 25,326,941 | 25,213,090 | 26,529,971 | 27,591,170 | 28,556,861 |
| U Unsecured Tax Roll | 8042 | 832,094 | 883,521 | 943,760 | 931,638 | 988,589 | 1,028,133 | 1,064,117 |
| U Prior Years Taxes | 8043 | 157,805 | 168,097 | 178,982 | 230,199 | 187,484 | 194,983 | 201,808 |
| U Delinquent Taxes | 8048 | 58,995 | 58,146 | - | 81,160 | - | - | - |
| Property Tax subtotal | | 23,542,061 | 24,945,648 | 26,583,586 | 26,573,258 | 27,846,307 | 28,960,159 | 29,973,765 |
| U Transfer-Funds 11&14 | 8091 | (437,552) | (412,024) | (459,343) | (93,372) | (328,259) | (328,259) | (328,259) |
| U Transfers to Charter Sc | 8096 | (81,226) | (26,451) | (26,452) | (25,187) | (27,098) | (27,098) | (27,098) |
| Total LCFF Sources | | 25,912,303 | 27,410,041 | 29,009,627 | 29,357,332 | 30,382,346 | 31,496,198 | 32,509,804 |
| percent change | | 4.0% | 5.8% | -1.1% | 7.1% | 4.7% | 4.0% | 7.0% |
| Federal Sources: | 8100 | | | | | | | |
| R Special Education-per l | 8181 | 341,069 | 356,711 | 382,284 | 394,981 | 384,195 | 386,116 | 388,047 |
| U Medical Adm Act (MAA | 8290 | 16,518 | 150,579 | 51,500 | 88,000 | 50,000 | 50,000 | 50,000 |
| R Title I | 3010 | 128,253 | 162,825 | 124,888 | 134,604 | 126,137 | 127,398 | 128,672 |
| R VEA | 3550 | 21,511 | 21,112 | 21,510 | 18,410 | 21,725 | 21,942 | 22,162 |
| R Drug Free Schools | 3710 | - | - | - | - | - | - | - |
| R Title II Teacher Quality | 4035 | 53,221 | 33,429 | 31,476 | 33,102 | 31,791 | 32,109 | 32,430 |
| R Title II Principal Trainin | 4036 | - | - | - | - | - | - | - |
| R Title III Immigrant Educ | 4201 | 7,606 | 11,215 | 4,842 | 4,589 | - | - | - |
| R Title III Limited English | 4203 | 11,867 | 10,934 | 32,141 | 11,426 | 10,000 | 10,100 | 10,201 |
| R Medi-Cal Billing | 5640 | 34,358 | 48,778 | 30,909 | 34,860 | 31,218 | 31,530 | 31,845 |
| Total Federal Sources | | 614,403 | 795,584 | 679,550 | 719,971 | 655,066 | 659,196 | 663,357 |
| percent change | | -6.1% | 29.5% | -0.7% | -9.5% | -3.6% | -3.4% | 0.6% |
| State Sources: | 8300 | | | | | | | |
| U EIA | 8311 | - | - | - | - | - | - | - |
| U Transportation | 8311 | - | - | - | - | - | - | - |
| U All other state | 8590 | - | 5,841 | - | 4,384 | - | - | - |
| U Mandated Costs/one tir | 8550 | 445,293 | 293,305 | 443,730 | 436,319 | 79,086 | 79,086 | 79,086 |
| R State Lottery - Restrict | 8560 | 102,785 | 124,776 | 108,650 | 179,055 | 129,546 | 129,546 | 129,546 |
| R STRS on Behalf | 7690 | 1,093,580 | 1,239,530 | 1,358,503 | 1,424,650 | 1,358,503 | 1,358,503 | 1,358,503 |
| U State Lottery - Unrestric | 8560 | 310,578 | 324,015 | 309,550 | 367,948 | 310,500 | 310,500 | 310,500 |
| U Fair Share Contribution | 0000 | - | - | - | - | - | - | - |
| U Arts and Music Block G | 0760 | - | - | - | - | - | - | - |
| R Prop 39 Energy Efficier | 6230 | 111,244 | 105,886 | 15,943 | - | - | - | - |
| R CTE Incentive Grant | 6387 | 133,299 | 112,373 | 87,772 | 87,772 | 178,700 | - | - |
| R CSE Prof Dev | 7311 | - | - | - | 15,943 | - | - | - |
| R Mental Health Sped | 6512 | 81,163 | 38,671 | 38,671 | 68,313 | 38,671 | 38,671 | 38,671 |
| R TUPE | 6690 | 1,694 | 941 | - | - | - | - | - |
| R CC/CRBG | 7338 | 75,000 | - | 116,585 | 116,586 | - | - | - |
| Total State Sources | | 2,354,635 | 2,245,339 | 2,479,404 | 2,700,969 | 2,095,006 | 1,916,306 | 1,916,306 |
| percent change | | -20.5% | -4.6% | 5.6% | 20.3% | -15.5% | -4.4% | 0.0% |

| Revenues (continued) | 2016-17 | 2017-18 | 2018-19 Second Interim | 2018-19 U. Actuals | 2019-20 Adopted Budget | 2020-21 Estimate | 2021-22 Estimate | Action/Discussion Item E |
|--------------------------------------|-------------------|-------------------|------------------------------|-----------------------|------------------------------|---------------------|---------------------|--------------------------|
| | | | | | | | | |
| Local Sources: | 8600 | | | | | | | |
| U Parcel Taxes | 8621 | 1,004 | 165 | - | 878 | - | - | - |
| U Sale of Equipment | 8631 | 511 | 285 | - | 380 | - | - | - |
| U Leases and Rentals | 8650 | | - | - | 2,000 | - | - | - |
| R Interest - Restricted | 8660 | | | | | | | |
| U Interest - Unrestricted | 8660 | 97,178 | 112,287 | 34,946 | 149,700 | 99,946 | 99,946 | 99,946 |
| U Gain or Loss on Investr | 8662 | | - | - | - | - | - | - |
| U Transportation Fees | 8675 | 15,438 | 16,574 | 15,000 | 15,363 | 15,000 | 15,000 | 15,000 |
| R Interagency Fees betw | 8677 | | | | | | | |
| U Other Fees and Contra | 8689 | 16,989 | - | 21,842 | - | - | - | - |
| R Other Local Revenue - | 8699 | | | | | | | |
| U Local Rev (grants,dona | 8699 | 291,791 | 565,930 | 220,973 | 314,525 | 144,100 | 144,100 | 144,100 |
| U ACSA Stipend | 7500 | 103,128 | - | - | - | - | - | - |
| R Transfers-COE Sped | 8792 | 1,086,196 | 674,580 | 836,481 | 836,481 | 836,481 | 836,481 | 836,481 |
| U Proceeds from | 8972 | | - | - | - | - | - | - |
| Total Local Sources | 1,612,235 | 1,583,927 | 1,432,512 | 1,721,841 | 1,425,748 | 1,425,748 | 1,425,748 | 1,425,748 |
| percent change | 18.4% | -1.8% | 9.2% | 8.7% | -0.5% | -6.5% | 0.0% | |
| Total Revenues - Restricted | 3,282,845 | 3,155,869 | 3,493,925 | 3,763,285 | 3,477,188 | 3,302,618 | 3,306,779 | |
| Total Revenues - Unrestricted | 27,210,731 | 28,879,023 | 30,107,168 | 30,732,444 | 31,080,978 | 32,194,830 | 33,208,436 | |
| Total Revenues | 30,493,576 | 32,034,891 | 33,601,093 | 34,495,729 | 34,558,166 | 35,497,448 | 36,515,215 | |
| percent change | 2.0% | 5.1% | -0.3% | 7.7% | 2.8% | 2.9% | 2.9% | |

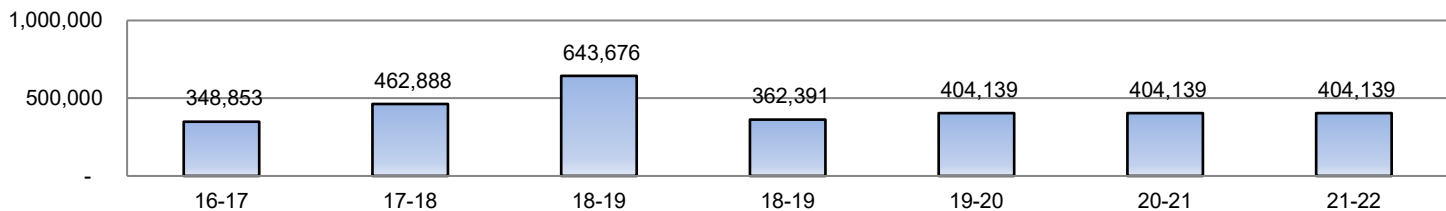
General Fund Revenues



Unrestricted Reserve Levels



Transfers Out of General Fund

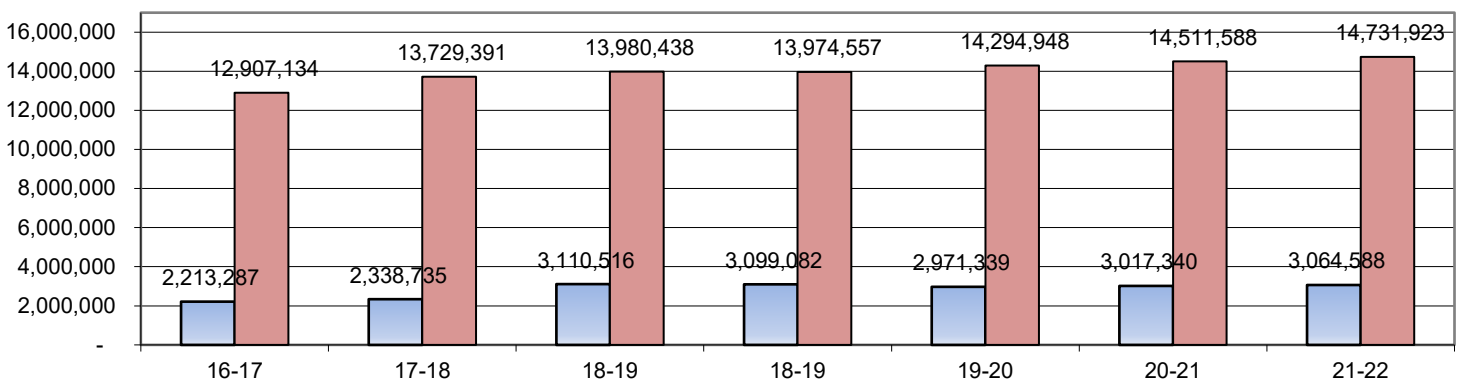


Certificated Salaries - 1000

Action/Discussion Item E

| | | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|-----------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actuals | Actuals | Second Interim | U. Actuals | Adopted Budget | Estimate | Estimate |
| Teacher Salaries | 1100 | | | | | | | |
| Restricted | | 1,659,208 | 1,808,469 | 1,999,349 | 2,020,209 | 1,981,283 | 2,012,361 | 2,043,955 |
| Unrestricted | | 10,079,516 | 10,783,748 | 11,247,617 | 11,210,632 | 11,422,594 | 11,601,929 | 11,784,079 |
| Total Teacher Salaries | | 11,738,725 | 12,592,216 | 13,246,966 | 13,230,841 | 13,403,877 | 13,614,290 | 13,828,034 |
| Substitute Teachers | 1110 | | | | | | | |
| Restricted | | 51,444 | 52,533 | 51,422 | 9,909 | 2,000 | 2,010 | 2,020 |
| Unrestricted | | 217,733 | 225,122 | 226,243 | 255,266 | 239,704 | 240,903 | 242,107 |
| Total Substitute Teachers | | 269,177 | 277,655 | 277,665 | 265,175 | 241,704 | 242,913 | 244,127 |
| Teachers Hourly | 1130 | | | | | | | |
| Restricted | | 10,900 | 30,215 | 39,142 | 38,529 | 9,250 | 9,485 | 9,532 |
| Unrestricted | | 77,522 | 76,918 | 110,955 | 67,335 | 164,630 | 165,125 | 165,951 |
| Total Teachers Hourly | | 88,422 | 107,134 | 150,097 | 105,864 | 173,880 | 174,610 | 175,483 |
| Teachers Stipends | 1160 | | | | | | | |
| Restricted | | 54,202 | 40,000 | 20,686 | 20,699 | - | 103 | 104 |
| Unrestricted | | 110,472 | 100,302 | 95,067 | 101,955 | 97,613 | 98,111 | 98,601 |
| Total Teachers Stipends | | 164,674 | 140,302 | 115,753 | 122,654 | 97,613 | 98,214 | 98,705 |
| Pupil Support | 1200 | | | | | | | |
| Restricted | | 363,040 | 328,818 | 763,940 | 761,833 | 742,119 | 753,770 | 765,604 |
| Unrestricted | | 840,939 | 870,537 | 660,528 | 660,178 | 707,031 | 718,131 | 729,406 |
| Total Pupil Support | | 1,203,979 | 1,199,356 | 1,424,468 | 1,422,011 | 1,449,150 | 1,471,902 | 1,495,011 |
| Pupil Support Hrly & sul | 1210/1230 | | | | | | | |
| Restricted | | | - | - | 112 | - | - | - |
| Unrestricted | | | 1,215 | 400 | 611 | - | - | - |
| Total Pupil Support Hourly | | - | 1,215 | 400 | 723 | - | - | - |
| Supervisors and Administration | | | | | | | | |
| Restricted | 1300/1360 | 74,492 | 78,700 | 235,977 | 247,792 | 236,687 | 239,611 | 243,373 |
| Unrestricted | | 1,580,951 | 1,653,596 | 1,519,352 | 1,525,292 | 1,549,878 | 1,573,891 | 1,598,281 |
| Total Supervisors and Administratic | | 1,655,443 | 1,732,296 | 1,755,329 | 1,773,084 | 1,786,565 | 1,813,502 | 1,841,654 |
| Other Certificated | | | | | | | | |
| Restricted | 1900 | - | - | - | - | - | - | - |
| Unrestricted | 1960 | - | 17,953 | 120,276 | 128,525 | 113,498 | 113,498 | 113,498 |
| Total Other Certificated | | - | 17,953 | 120,276 | 128,525 | 113,498 | 113,498 | 113,498 |
| Total Restricted | | 2,213,287 | 2,338,735 | 3,110,516 | 3,099,082 | 2,971,339 | 3,017,340 | 3,064,588 |
| Total Unrestricted | | 12,907,134 | 13,729,391 | 13,980,438 | 13,974,557 | 14,294,948 | 14,511,588 | 14,731,923 |
| Total Certificated Salaries | | 15,120,421 | 16,068,126 | 17,090,953 | 17,073,639 | 17,266,287 | 17,528,928 | 17,796,512 |
| percent change | | 7.5% | 6.3% | 0.4% | 6.3% | 1.0% | 1.1% | 3.1% |

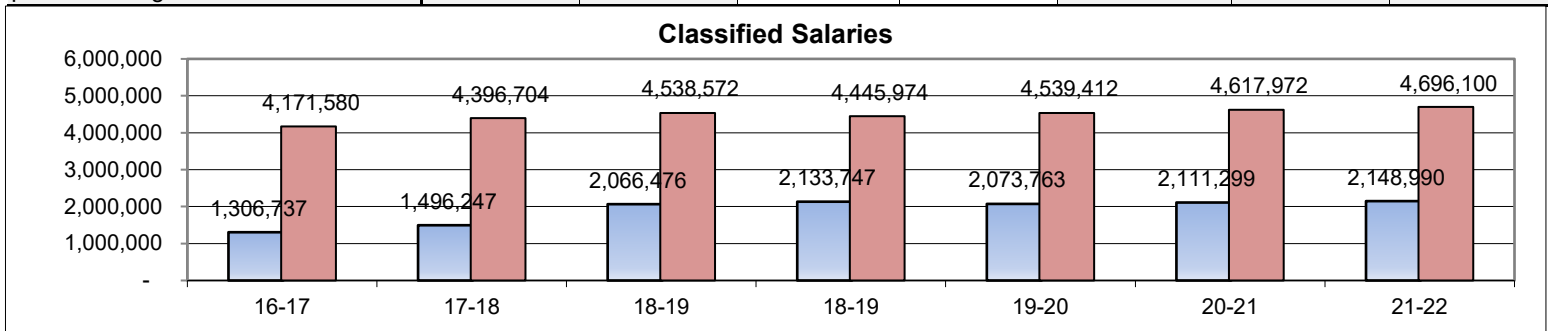
Certificated Salaries



Classified Salaries - 2000

Action/Discussion Item E

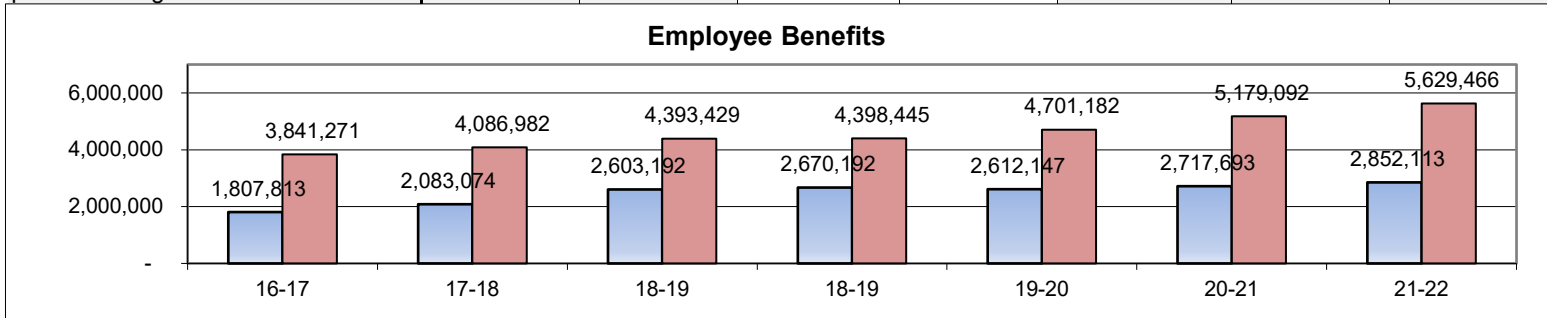
| | | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|-------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Second Int. | U. Actuals | Adopted Bdgt. | Estimate | Estimate |
| Instructional Aides | 2000 | | | | | | | |
| Restricted | 2100 | 398,946 | 382,511 | 952,554 | 1,119,074 | 1,243,733 | 1,266,245 | 1,289,164 |
| Unrestricted | | 672,718 | 672,743 | 718,254 | 694,218 | 690,748 | 703,251 | 715,979 |
| Total Instructional Aides | | 1,071,665 | 1,055,254 | 1,670,808 | 1,813,292 | 1,934,481 | 1,969,495 | 2,005,143 |
| Instr. Aides Subs | 2000 | | | | | | | |
| Restricted | 2130 | - | 11,968 | 131,106 | 68,333 | 39,760 | 39,959 | 40,159 |
| Unrestricted | 2150/60 | - | 51,898 | 140,609 | 30,395 | 140,306 | 141,008 | 141,713 |
| Total Instructional Aides | | - | 63,866 | 271,715 | 98,728 | 180,066 | 180,966 | 181,871 |
| Instr. Aides Hourly | 2000 | | | | | | | |
| Restricted | 2125/2140 | - | 30,867 | 300 | 61,582 | 150 | 674 | 687 |
| Unrestricted | | - | 44,385 | 49,539 | 34,378 | 53,600 | 54,761 | 55,656 |
| Total Instructional Aides | | - | 75,251 | 49,839 | 95,961 | 53,750 | 55,435 | 56,343 |
| Support Salaries | | | | | | | | |
| Restricted | 2200 | 735,789 | 823,254 | 708,505 | 531,898 | 554,609 | 564,647 | 574,868 |
| Unrestricted | | 1,272,583 | 1,320,953 | 1,341,960 | 1,217,329 | 1,335,975 | 1,360,156 | 1,384,775 |
| Total Support Salaries | | 2,008,372 | 2,144,206 | 2,050,465 | 1,749,227 | 1,890,584 | 1,924,804 | 1,959,643 |
| Support Overtime | | | | | | | | |
| Restricted | 2250 | 22,489 | 11,349 | 54,888 | 15,315 | 10,459 | 10,648 | 10,841 |
| Unrestricted | 2250/60 | 35,111 | 33,058 | 53,056 | 35,011 | 45,500 | 46,324 | 47,162 |
| Total Support Overtime | | 57,600 | 44,406 | 107,944 | 50,326 | 55,959 | 56,972 | 58,003 |
| Supervisors & Administrators | | | | | | | | |
| Restricted | 2300 | | | - | | - | - | - |
| Unrestricted | | 510,983 | 510,343 | 518,434 | 518,432 | 534,711 | 543,106 | 551,633 |
| Total Supervisors & Administrators | | 510,983 | 510,343 | 518,434 | 518,432 | 534,711 | 543,106 | 551,633 |
| Board of Trustees | | | | | | | | |
| Restricted | 2360 | | | - | | - | - | - |
| Unrestricted | | 24,440 | 7,680 | 12,549 | 12,005 | 9,480 | 9,480 | 9,480 |
| Total Board of Trustees | | 24,440 | 7,680 | 12,549 | 12,005 | 9,480 | 9,480 | 9,480 |
| Clerical & Office | | | | | | | | |
| Restricted | 2400 | | | 45,709 | 45,709 | 51,696 | 52,632 | 53,584 |
| Unrestricted | | 1,374,109 | 1,397,369 | 1,435,460 | 1,427,700 | 1,442,241 | 1,468,346 | 1,494,923 |
| Total Clerical & Office | | 1,374,109 | 1,397,369 | 1,481,169 | 1,473,409 | 1,493,937 | 1,520,977 | 1,548,507 |
| Clerical & Office Hourly/Overtime | | | | | | | | |
| Restricted | 2430 | | | - | | - | - | - |
| Unrestricted | | 9,917 | 27,085 | 20,408 | 33,677 | 5,000 | 5,000 | 5,000 |
| Total Clerical & Office Hourly/OT | | 9,917 | 27,085 | 20,408 | 33,677 | 5,000 | 5,000 | 5,000 |
| Other Classified Salaries | | | | | | | | |
| Restricted | 2900 | 147,827 | 165,518 | 173,415 | 174,873 | 173,356 | 176,494 | 179,688 |
| Unrestricted | | 234,605 | 150,876 | 248,303 | 162,055 | 281,851 | 286,542 | 289,780 |
| Total Other Classified Salaries | | 382,432 | 316,394 | 421,718 | 336,928 | 455,207 | 463,035 | 469,468 |
| Total Restricted | | 1,306,737 | 1,496,247 | 2,066,476 | 2,133,747 | 2,073,763 | 2,111,299 | 2,148,990 |
| Total Unrestricted | | 4,171,580 | 4,396,704 | 4,538,572 | 4,445,974 | 4,539,412 | 4,617,972 | 4,696,100 |
| Total Classified Salaries | | 5,478,317 | 5,892,951 | 6,605,049 | 6,579,721 | 6,613,175 | 6,729,271 | 6,845,090 |
| percent change | | 8.3% | 7.6% | 3.8% | 11.7% | 0.1% | 1.4% | 1.7% |



Employee Benefits - 3000

Action/Discussion Item E

| | | 2016-17 Actuals | 2017-18 Actuals | 2018-19 Second Int. | 2018-19 U. Actuals | 2019-20 Adopted Bdgt. | 2020-21 Estimate | 2021-22 Estimate |
|---|------|--------------------|--------------------|------------------------|-----------------------|--------------------------|---------------------|---------------------|
| STRS | | | | | | | | |
| Restricted | 3100 | 1,370,050 | 1,576,279 | 1,834,447 | 1,918,435 | 1,795,880 | 1,845,362 | 1,925,370 |
| Unrestricted | | 1,591,654 | 1,926,417 | 2,183,020 | 2,197,310 | 2,216,835 | 2,471,533 | 2,740,138 |
| Total STRS | | 2,961,704 | 3,502,696 | 4,017,467 | 4,115,746 | 4,012,715 | 4,316,895 | 4,665,508 |
| Employee - STRS | | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% |
| Employer - STRS | | 12.58% | 14.43% | 16.28% | 16.28% | 18.13% | 19.10% | 18.60% |
| PERS | | | | | | | | |
| Restricted | 3200 | 165,453 | 204,461 | 369,305 | 340,979 | 411,713 | 456,892 | 504,308 |
| Unrestricted | | 507,825 | 605,932 | 723,322 | 703,687 | 854,142 | 999,344 | 1,158,776 |
| Total PERS | | 673,279 | 810,393 | 1,092,627 | 1,044,666 | 1,265,855 | 1,456,236 | 1,663,083 |
| Employee - PERS | | 7.00% | 7.00% | 7.00% | 7.00% | 7.00% | 7.00% | 7.00% |
| Employer - PERS | | 13.900% | 15.531% | 18.062% | 18.062% | 20.733% | 23.400% | 24.500% |
| Social Security - Medicare | | | | | | | | |
| Restricted | 3300 | 121,960 | 139,446 | 182,971 | 194,996 | 198,171 | 205,266 | 208,834 |
| Unrestricted | | 443,737 | 480,451 | 481,181 | 500,867 | 497,654 | 563,693 | 572,865 |
| Total Social Security - Medicare | | 565,697 | 619,897 | 664,153 | 695,863 | 695,825 | 768,959 | 781,699 |
| Employee - FICA | | 4.20% | 4.20% | 6.20% | 6.20% | 6.20% | 6.20% | 6.20% |
| Employer - FICA | | 6.20% | 6.20% | 6.20% | 6.20% | 6.20% | 6.20% | 6.20% |
| Employer/Employee - Medicare | | 1.45% | 1.45% | 1.45% | 1.45% | 1.45% | 1.45% | 1.45% |
| Health and Welfare | | | | | | | | |
| Restricted | 3400 | 90,890 | 92,098 | 128,020 | 124,078 | 119,849 | 121,833 | 123,851 |
| Unrestricted | | 1,003,054 | 731,095 | 530,132 | 517,429 | 518,192 | 526,314 | 534,526 |
| Total Health and Welfare | | 1,093,944 | 823,193 | 658,152 | 641,507 | 638,041 | 648,147 | 658,377 |
| SUI | | | | | | | | |
| Restricted | 3500 | 1,755 | 1,909 | 2,581 | 2,598 | 2,537 | 2,564 | 2,607 |
| Unrestricted | | 9,036 | 9,043 | 9,238 | 9,206 | 12,254 | 9,565 | 9,714 |
| Total SUI | | 10,791 | 10,952 | 11,818 | 11,803 | 14,791 | 12,129 | 12,321 |
| Employee - SUI | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Employer - SUI | | 1.10% | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% |
| Workers Comp | | | | | | | | |
| Restricted | 3600 | 56,052 | 67,094 | 82,663 | 85,807 | 80,793 | 82,571 | 83,939 |
| Unrestricted | | 271,660 | 318,743 | 304,588 | 304,688 | 301,448 | 307,986 | 312,791 |
| Total Workers Comp | | 327,712 | 385,837 | 387,252 | 390,496 | 382,241 | 390,557 | 396,730 |
| Experience Mod Rate | | 0.935 | 1.942 | 1.650 | 1.650 | 1.610 | 1.610 | 1.610 |
| Other Benefits | | | | | | | | |
| Restricted | 3900 | 1,652 | 1,787 | 3,205 | 3,300 | 3,204 | 3,204 | 3,204 |
| Unrestricted | | 14,305 | 15,301 | 161,948 | 12,930 | 300,657 | 300,657 | 300,657 |
| Total Workers Comp | | 15,957 | 17,088 | 165,153 | 16,230 | 303,861 | 303,861 | 303,861 |
| Total Restricted | | 1,807,813 | 2,083,074 | 2,603,192 | 2,670,192 | 2,612,147 | 2,717,693 | 2,852,113 |
| Total Unrestricted | | 3,841,271 | 4,086,982 | 4,393,429 | 4,398,445 | 4,701,182 | 5,179,092 | 5,629,466 |
| Total Employee Benefits | | 5,649,084 | 6,170,056 | 6,996,621 | 7,068,637 | 7,313,329 | 7,896,784 | 8,481,579 |
| percent change | | 13.1% | 9.2% | 0.3% | 14.6% | 4.5% | 6.2% | 7.4% |

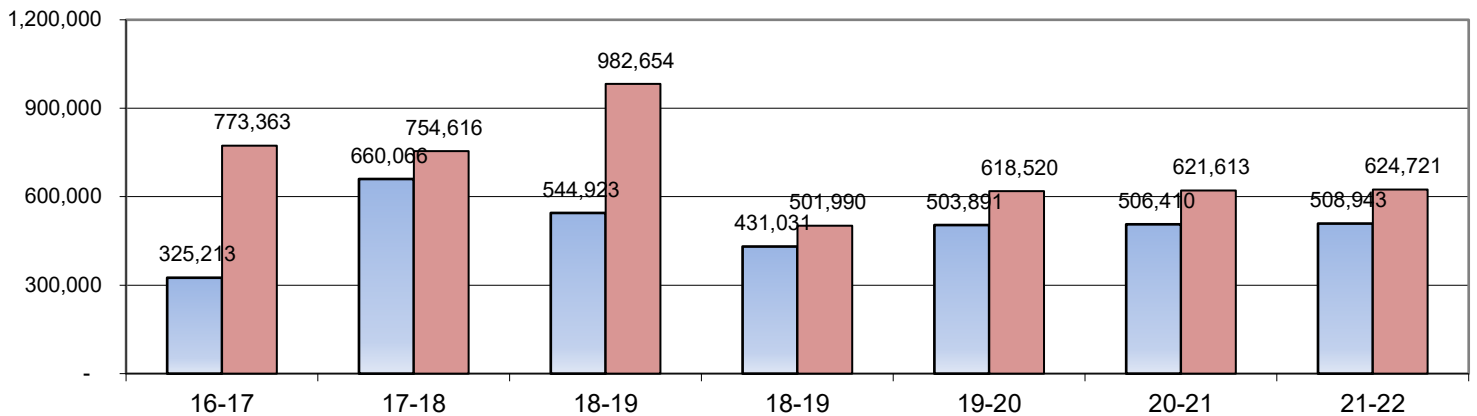


Books and Supplies - 4000

Action/Discussion Item E

| | | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Second Interim | U. Actuals | Adopted Budget | Estimate | Estimate |
| Books and Supplies | | | | | | | | |
| Restricted | 4100 | 118,666 | 124,776 | 108,650 | 138,687 | 104,993 | 105,518 | 106,046 |
| Unrestricted | | 125,897 | 80,679 | 143,658 | - | 44,007 | 44,227 | 44,448 |
| Total Books and Supplies | | 244,562 | 205,455 | 252,308 | 138,687 | 149,000 | 149,745 | 150,494 |
| Books and Reference Materials | | | | | | | | |
| Restricted | 4200 | | - | - | | - | - | - |
| Unrestricted | | 25,693 | 31,798 | 82,372 | 31,276 | 20,921 | 21,026 | 21,131 |
| Total Books and Reference Material | | 25,693 | 31,798 | 82,372 | 31,276 | 20,921 | 21,026 | 21,131 |
| Materials and Supplies | | | | | | | | |
| Restricted | 4300 | 206,548 | 535,290 | 425,250 | 281,425 | 387,056 | 388,991 | 390,936 |
| Unrestricted | | 607,615 | 632,702 | 709,257 | 461,095 | 544,892 | 547,616 | 550,355 |
| Total Materials and Supplies | | 814,162 | 1,167,991 | 1,134,507 | 742,520 | 931,948 | 936,608 | 941,291 |
| Noncapitalized Equipment | | | | | | | | |
| Restricted | 4400 | | - | 11,023 | 10,919 | 11,842 | 11,901 | 11,961 |
| Unrestricted | | 14,159 | 9,437 | 47,368 | 9,618 | 8,700 | 8,744 | 8,787 |
| Total Noncapitalized Equipment | | 14,159 | 9,437 | 58,390 | 20,538 | 20,542 | 20,645 | 20,748 |
| Total Restricted | | 325,213 | 660,066 | 544,923 | 431,031 | 503,891 | 506,410 | 508,943 |
| Total Unrestricted | | 773,363 | 754,616 | 982,654 | 501,990 | 618,520 | 621,613 | 624,721 |
| Total Books and Supplies | | 1,098,576 | 1,414,682 | 1,527,577 | 933,021 | 1,122,411 | 1,128,023 | 1,133,663 |
| percent change | | 3.7% | 28.8% | 4.8% | -34.0% | -26.5% | 20.5% | 0.5% |

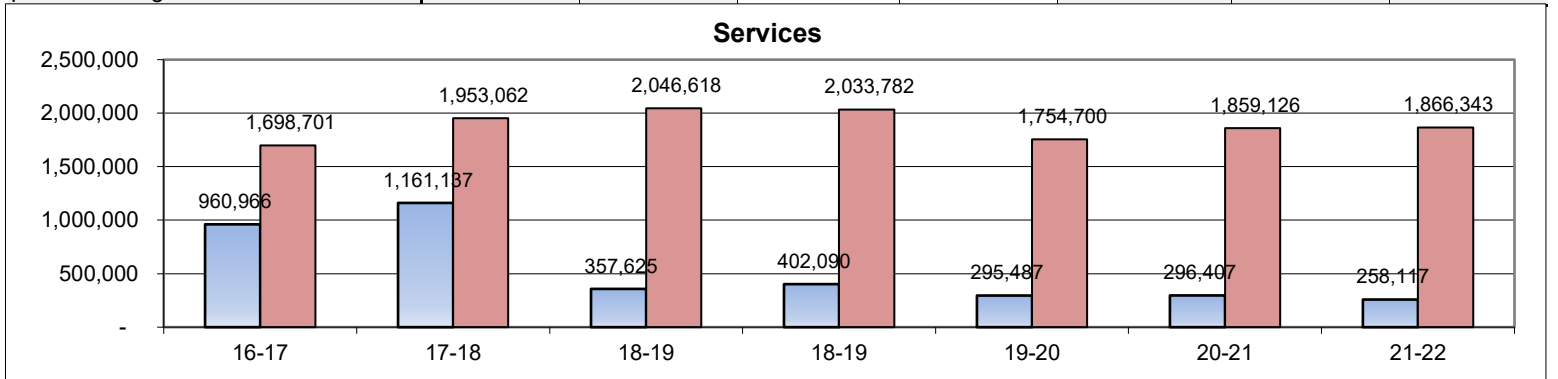
Books and Supplies



Services and Other - 5000

Action/Discussion Item E

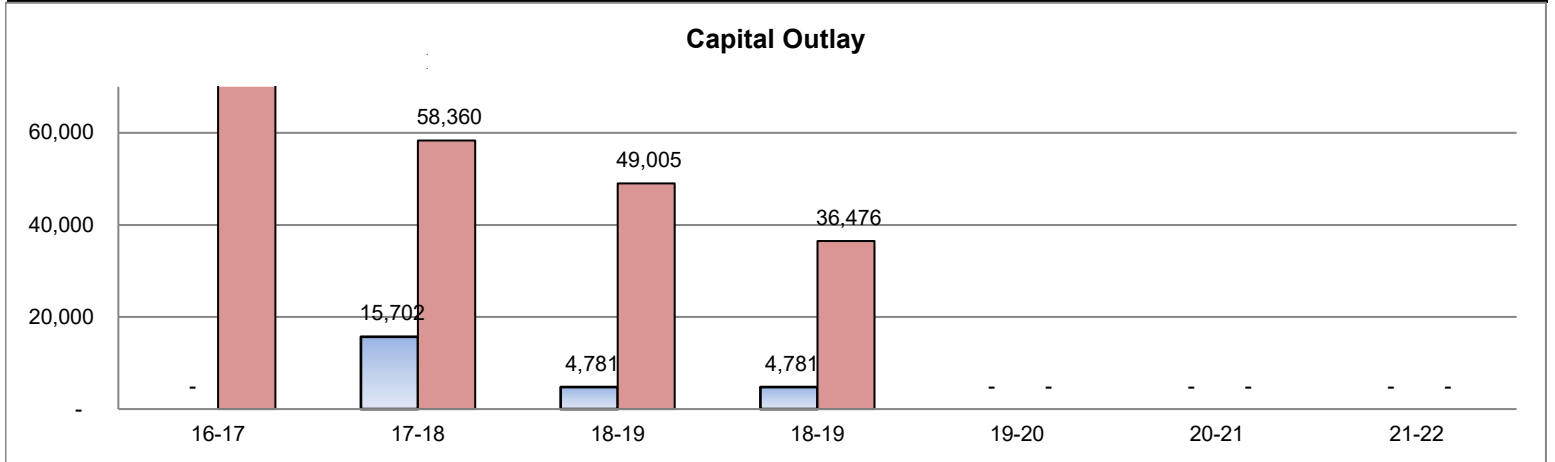
| | | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Second Int. | U. Actuals | Adopted Bdgt | Estimate | Estimate |
| Travel and Conferences | | | | | | | | |
| Restricted | 5200 | 30,749 | 41,234 | 44,331 | 20,375 | 45,299 | 45,525 | 45,753 |
| Unrestricted | | 63,819 | 48,892 | 94,152 | 65,614 | 65,782 | 66,111 | 66,441 |
| Total Travel and Conferences | | 94,568 | 90,127 | 138,484 | 85,989 | 111,081 | 111,636 | 112,195 |
| Dues and Memberships | | | | | | | | |
| Restricted | 5300 | | - | - | | - | - | - |
| Unrestricted | | 36,793 | 16,478 | 27,329 | 32,131 | 36,087 | 36,267 | 36,449 |
| Total Dues and Memberships | | 36,793 | 16,478 | 27,329 | 32,131 | 36,087 | 36,267 | 36,449 |
| Insurance | | | | | | | | |
| Restricted | 5450 | | - | - | | - | - | - |
| Unrestricted | | 197,508 | 204,617 | 219,750 | 223,750 | 241,725 | 258,646 | 276,751 |
| Total Insurance | | 197,508 | 204,617 | 219,750 | 223,750 | 241,725 | 258,646 | 276,751 |
| Utilities | | | | | | | | |
| Restricted | 5500 | | - | - | | - | - | - |
| Unrestricted | | 712,695 | 753,588 | 781,143 | 757,707 | 827,700 | 860,808 | 895,240 |
| Total Utilities | | 712,695 | 753,588 | 781,143 | 757,707 | 827,700 | 860,808 | 895,240 |
| Rentals, Leases & Repairs | | | | | | | | |
| Restricted | 5600 | 80,151 | 93,217 | 91,770 | 59,178 | 44,000 | 44,440 | 44,884 |
| Unrestricted | | 100,245 | 107,568 | 118,917 | 112,812 | 134,632 | 135,978 | 137,338 |
| Total Rental Leases & Repairs | | 180,396 | 200,785 | 210,687 | 171,990 | 178,632 | 180,418 | 182,223 |
| Direct Costs | | | | | | | | |
| Restricted | 5710 | | - | - | | - | - | - |
| Unrestricted | | - | - | - | - | - | - | - |
| Total Direct Costs | | - | - | - | - | - | - | - |
| Professional/Consulting Services | | | | | | | | |
| Restricted | 5800 | 849,286 | 1,025,126 | 218,986 | 321,455 | 204,188 | 205,209 | 166,235 |
| Unrestricted | | 529,362 | 763,782 | 735,073 | 788,475 | 389,148 | 441,094 | 393,299 |
| Total Professional/Consulting Servi | | 1,378,648 | 1,788,908 | 954,060 | 1,109,930 | 593,336 | 646,303 | 559,534 |
| Communications | | | | | | | | |
| Restricted | 5900 | 780 | 780 | 2,497 | 1,073 | 1,220 | 1,232 | 1,245 |
| Unrestricted | | 45,073 | 44,967 | 52,783 | 41,649 | 41,600 | 42,016 | 42,436 |
| Total Communications | | 45,853 | 45,747 | 55,280 | 42,722 | 42,820 | 43,248 | 43,681 |
| Postage | | | | | | | | |
| Restricted | 5930 | | 780 | 40 | 10 | 780 | - | - |
| Unrestricted | | 13,207 | 13,170 | 17,471 | 11,644 | 18,026 | 18,206 | 18,388 |
| Total Postage | | 13,207 | 13,950 | 17,511 | 11,654 | 18,806 | 18,206 | 18,388 |
| Total Restricted | | 960,966 | 1,161,137 | 357,625 | 402,090 | 295,487 | 296,407 | 258,117 |
| Total Unrestricted | | 1,698,701 | 1,953,062 | 2,046,618 | 2,033,782 | 1,754,700 | 1,859,126 | 1,866,343 |
| Total Services and Other | | 2,659,667 | 3,114,199 | 2,404,243 | 2,435,873 | 2,050,187 | 2,155,533 | 2,124,460 |
| percent change | | 13.0% | 17.1% | 6.4% | -21.8% | -14.7% | -7.1% | -1.4% |



Capital Outlay - 6000

Action/Discussion Item E

| | 2016-17 Actuals | 2017-18 Actuals | 2018-19 Second Int. | 2018-19 U. Actuals | 2019-20 Adopted Bdgt | 2020-21 Estimate | 2021-22 Estimate |
|---|--------------------|--------------------|------------------------|-----------------------|-------------------------|---------------------|---------------------|
| Capital Outlay 6400 | | | | | | | |
| Restricted | | 15,702 | - | 4,781 | - | - | - |
| Unrestricted | 165,635 | 45,831 | - | 36,476 | - | - | - |
| Total Capital Outlay | 165,635 | 61,533 | - | 41,256 | - | - | - |
| Other Capital 6500 | | | | | | | |
| Restricted | | - | 4,781 | | - | - | - |
| Unrestricted | 12,529 | 12,529 | 49,005 | | - | - | - |
| Total Other Capital | 12,529 | 12,529 | 53,785 | - | - | - | - |
| Total Restricted | - | 15,702 | 4,781 | 4,781 | - | - | - |
| Total Unrestricted | 178,164 | 58,360 | 49,005 | 36,476 | - | - | - |
| Total Capital Outlay | 178,164 | 74,062 | 53,785 | 41,256 | - | - | - |
| percent change | 213.4% | -58.4% | 15.7% | -44.3% | -100.0% | -100.0% | #DIV/0! |

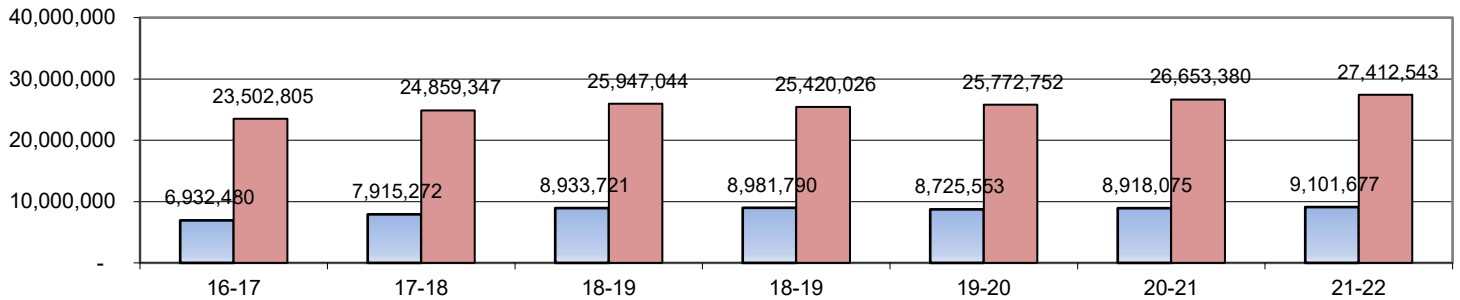


Other Outgo - 7000

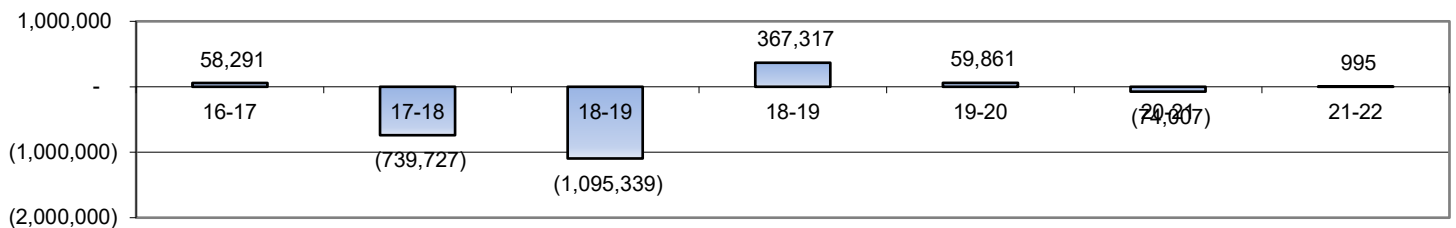
Action/Discussion Item E

| | | 2016-17 Actuals | 2017-18 Actuals | 2018-19 Second Int. | 2018-19 U. Actuals | 2019-20 Adopted Bdgt | 2020-21 Estimate | 2021-22 Estimate |
|---------------------------------|------|--------------------|--------------------|------------------------|-----------------------|-------------------------|---------------------|---------------------|
| State Special Schools | | | | | | | | |
| Restricted | 7130 | | - | - | | - | - | - |
| Unrestricted | | | - | - | | - | - | - |
| Total | | - | - | - | - | - | - | - |
| Other Tuition | | | | | | | | |
| Restricted | 7142 | 206,587 | 55,064 | 136,751 | 135,190 | 138,000 | 138,000 | 138,000 |
| Unrestricted | | 11,971 | 7,151 | 15,992 | | 16,476 | 16,476 | 16,476 |
| Total | | 218,558 | 62,215 | 152,743 | 135,190 | 154,476 | 154,476 | 154,476 |
| Indirect Costs | | | | | | | | |
| Restricted | 7310 | 111,876 | 105,247 | 109,457 | 105,676 | 130,926 | 130,926 | 130,926 |
| Unrestricted | | (111,876) | (105,247) | (109,457) | (105,676) | (130,926) | (130,926) | (130,926) |
| Total | | - | - | - | - | - | - | - |
| Indirect Costs | | | | | | | | |
| Restricted | 7350 | | - | - | | - | - | - |
| Unrestricted | | (21,672) | (21,672) | (134,540) | (134,540) | (97,440) | (97,440) | (97,440) |
| Total | | (21,672) | (21,672) | (134,540) | (134,540) | (97,440) | (97,440) | (97,440) |
| Debt Service - Interest | | | | | | | | |
| Restricted | 7439 | | - | - | | - | - | - |
| Unrestricted | | 54,170 | - | - | | - | - | - |
| Total | | 54,170 | - | - | - | - | - | - |
| Debt Service - Principal | | | | | | | | |
| Restricted | 7600 | | - | - | | - | - | - |
| Unrestricted | | | - | 184,333 | 269,019 | 75,880 | 75,880 | 75,880 |
| Total | | - | - | 184,333 | 269,019 | 75,880 | 75,880 | 75,880 |
| Total Restricted | | 318,463 | 160,311 | 246,208 | 240,866 | 268,926 | 268,926 | 268,926 |
| Total Unrestricted | | (67,407) | (119,768) | (43,672) | 28,803 | (136,010) | (136,010) | (136,010) |
| Total Other Outgo | | 251,056 | 40,543 | 202,536 | 269,669 | 132,916 | 132,916 | 132,916 |
| TOTAL EXPENDITURES | | 30,435,285 | 32,774,619 | 34,880,765 | 34,401,815 | 34,498,305 | 35,571,455 | 36,514,220 |

Total General Fund Expenditures



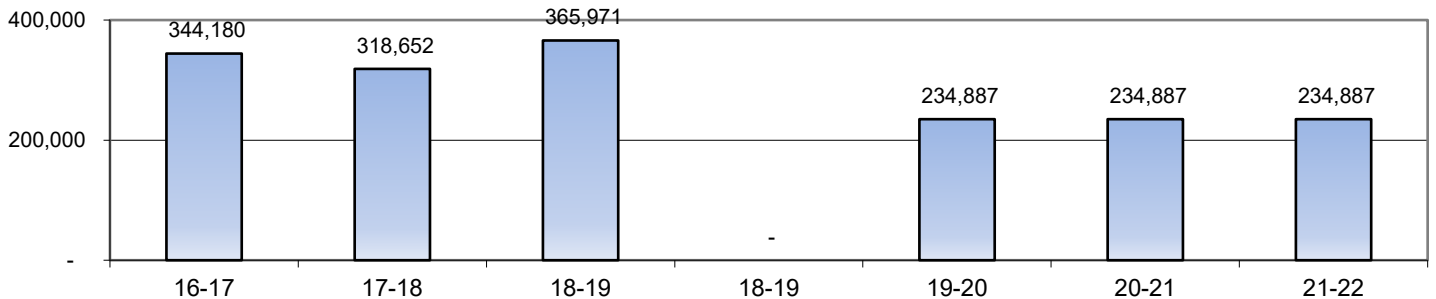
Surplus (Deficit) Spending



Fund 11 - Adult Education Fund

| | | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|-----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actuals | Actuals | Second Interim | U. Actuals | Adopted Budget | Estimate | Estimate |
| Beginning Fund Balance | | 774,914 | 1,693,433 | 2,336,590 | 2,336,590 | 1,477,887 | 1,343,317 | 1,232,849 |
| Revenues: | | | | | | | | |
| Revenue Limit Sources | 8000 | 344,180 | 318,652 | 365,971 | - | 234,887 | 234,887 | 234,887 |
| Federal Revenue | 8200 | 34,558 | 25,722 | 26,252 | 35,628 | 36,122 | 36,122 | 36,122 |
| Other State Revenue | 8091/8590 | 1,354,433 | 1,883,967 | 1,486,502 | 1,387,498 | 1,459,657 | 1,459,657 | 1,459,657 |
| Other Local Revenue | 8600 | 546,770 | 520,314 | 409,473 | 632,818 | 145,000 | 145,500 | 145,500 |
| Total Revenues | | 2,279,942 | 2,748,654 | 2,288,198 | 2,055,943 | 1,875,666 | 1,876,166 | 1,876,166 |
| Expenditures: | | | | | | | | |
| Certificated Salaries | 1000 | 597,180 | 585,395 | 590,361 | 599,032 | 625,729 | 635,553 | 645,531 |
| Classified Salaries | 2000 | 351,803 | 377,762 | 617,675 | 642,999 | 757,793 | 769,690 | 781,774 |
| Employee Benefits | 3000 | 209,514 | 234,137 | 273,411 | 328,805 | 302,698 | 329,391 | 334,762 |
| Books and Supplies | 4000 | 165,189 | 170,778 | 479,063 | 259,354 | 169,225 | 170,000 | 170,000 |
| Services & Other Operat | 5000 | 37,736 | 204,408 | 198,169 | 86,482 | 81,891 | 82,000 | 82,000 |
| Capital Outlay | 6000 | | 533,017 | 460,681 | 453,868 | | | |
| Other Outgo | 7100 | | | | | | | |
| Indirect Costs | 7350 | | | 110,000 | 110,000 | 72,900 | | |
| Total Expenditures | | 1,361,423 | 2,105,497 | 2,729,360 | 2,480,540 | 2,010,236 | 1,986,634 | 2,014,068 |
| Surplus (Deficit) | | 918,518 | 643,157 | (441,162) | (424,597) | (134,570) | (110,468) | (137,902) |
| Transfers In - Fund 1 | 8900 | | | | 93,891 | | | |
| Ending Fund Balance | | 1,693,433 | 2,336,590 | 1,895,429 | 2,005,884 | 1,343,317 | 1,232,849 | 1,094,947 |
| Components of Ending Fund Balance: | | | | | | | | |
| a) Nonspendable - Revolv | 9711 | | | | | | | |
| b) Restricted - Donations | 9740 | 1,188,902 | 1,688,778 | 1,302,992 | 996,295 | 610,530 | 500,062 | 362,160 |
| c) Committed | 9750 | | | | | | | |
| d) Assigned | 9780 | 504,531 | 647,812 | 592,437 | 1,009,589 | 732,787 | 732,787 | 732,787 |
| e) Unassigned/Unappropri | 9790 | | | | | | | |
| Ending Fund Balance | | 1,693,433 | 2,336,590 | 1,895,429 | 2,005,884 | 1,343,317 | 1,232,849 | 1,094,947 |

Fund 11 - Transfers In From General Fund

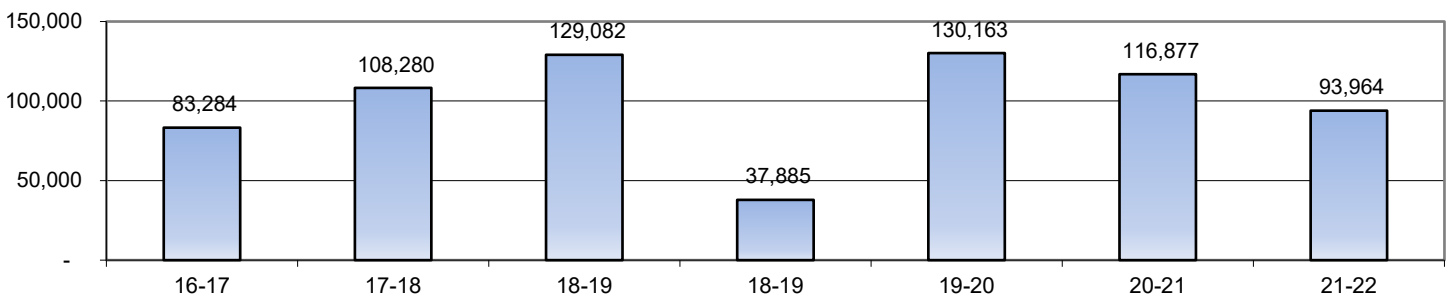


Fund 12 - Child Development Fund

| | | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|-------------|----------------|----------------|----------------|-----------------|----------------|-----------------|-----------------|
| | | Actuals | Actuals | Second Interim | U. Actuals | Adopted Budget | Estimate | Estimate |
| Beginning Fund Balance | | 63,531 | 83,284 | 108,280 | 108,280 | 129,082 | 130,163 | 116,877 |
| Revenues: | | | | | | | | |
| Revenue Limit Sources | 8000 | | | | | | | |
| Federal Revenue | 8100 | | | | | | | |
| State Revenue (Presch | 8500 | 99,383 | 91,248 | 122,038 | 124,217 | 119,018 | 120,000 | 120,000 |
| Local Revenue (BASRF | 8600 | 418,184 | 419,342 | 430,000 | 353,160 | 408,000 | 408,000 | 408,000 |
| Total Revenues | | 517,567 | 510,590 | 552,038 | 477,377 | 527,018 | 528,000 | 528,000 |
| Expenditures: | | | | | | | | |
| Certificated Salaries | 1000 | 57,887 | 59,570 | 63,863 | 65,542 | 64,163 | 65,170 | 66,194 |
| Classified Salaries | 2000 | 263,017 | 279,529 | 280,725 | 319,384 | 295,330 | 300,794 | 306,358 |
| Employee Benefits | 3000 | 93,776 | 99,603 | 112,471 | 121,028 | 121,894 | 130,482 | 133,521 |
| Books and Supplies | 4000 | 6,667 | 11,798 | 20,000 | 9,136 | 9,810 | 9,800 | 9,800 |
| Services & Other Oper | 5000 | 50,293 | 13,422 | 15,000 | 3,505 | 10,200 | 10,500 | 10,500 |
| Capital Outlay | 6000 | 4,503 | - | 14,637 | 4,637 | - | - | - |
| Other Outgo | 7100 | | | | | | | |
| Indirect Costs | 7300 | 21,672 | 21,672 | 24,540 | 24,540 | 24,540 | 24,540 | 24,540 |
| Total Expenditures | | 497,814 | 485,594 | 531,236 | 547,773 | 525,937 | 541,286 | 550,913 |
| Surplus (Deficit) | | 19,753 | 24,997 | 20,802 | (70,395) | 1,081 | (13,286) | (22,913) |
| Transfers In from Fund (| 8900 | | | | | | | |
| Ending Fund Balance | | 83,284 | 108,280 | 129,082 | 37,885 | 130,163 | 116,877 | 93,964 |
| Components of Ending Fund Balance: | | | | | | | | |
| a) Nonspendable - Revolv | 9711 | | | | | | | |
| b) Restricted | 9740 | | | | | | | |
| c) Committed | 9750 | | | | | | | |
| d) Assigned | 9780 | 83,284 | 108,280 | 129,082 | 37,885 | 130,163 | 116,877 | 93,964 |
| e) Unassigned-Res for Ec | 9789 | | | | | | | |
| Unassigned/Unappropri | 9790 | | | | | | | |
| Ending Fund Balance | | 83,284 | 108,280 | 129,082 | 37,885 | 130,163 | 116,877 | 93,964 |

Fund 12 accounts for all the transactions related to the State Preschool program and the Before and After School Recreation Program (BASRP). In 2011-12, fees were raised which allowed the Fund to operate at a surplus. In 2013-14, Fund 12 paid for a new portable classroom to be located at Forest Grove Elementary School.

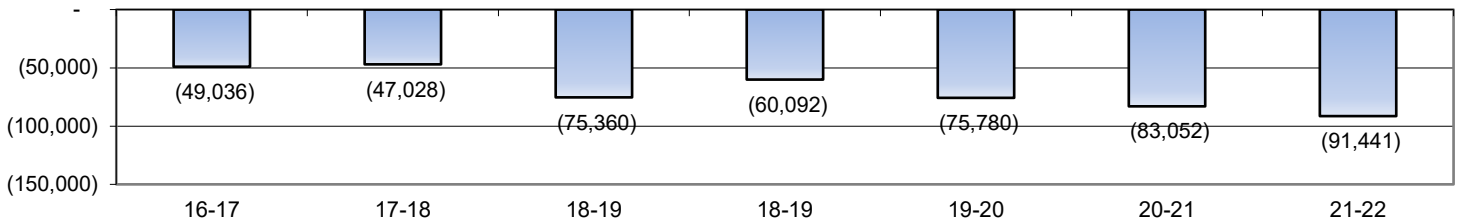
Fund 12 - Ending Fund Balance



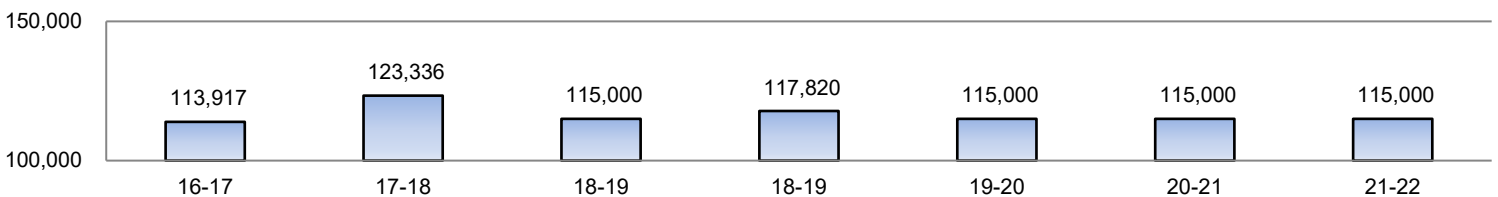
Fund 13 - Cafeteria Fund

| | | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Actuals | Actuals | Second Interim | U. Actuals | Adopted Budget | Estimate | Estimate |
| Beginning Fund Balance | | 8,680 | 9,929 | 13,765 | 13,765 | 13,765 | 13,865 | 6,693 |
| Revenues: | | | | | | | | |
| Revenue Limit Sources | 8000 | | | | | | | |
| Federal Revenue | 8200 | 180,311 | 182,258 | 180,000 | 178,292 | 180,000 | 180,000 | 180,000 |
| Other State Revenue | 8500 | 12,680 | 16,862 | 28,326 | 12,282 | 11,600 | 11,600 | 11,600 |
| Other Local Revenue | 8600 | 393,762 | 415,716 | 390,000 | 429,035 | 395,000 | 400,000 | 400,000 |
| Total Revenues | | 586,753 | 614,836 | 598,326 | 619,608 | 586,600 | 591,600 | 591,600 |
| Expenditures: | | | | | | | | |
| Certificated Salaries | 1000 | | | | | | | |
| Classified Salaries | 2000 | 270,631 | 290,475 | 285,055 | 301,683 | 277,270 | 282,399 | 287,624 |
| Employee Benefits | 3000 | 60,640 | 71,608 | 91,081 | 81,293 | 88,835 | 96,378 | 99,542 |
| Supplies | 4000 | 295,336 | 287,011 | 283,101 | 282,802 | 284,000 | 283,600 | 283,600 |
| Services | 5000 | 9,182 | 12,770 | 14,449 | 13,921 | 12,275 | 12,275 | 12,275 |
| Capital Outlay | 6000 | | | | | | | |
| Other Outgo | 7100 | | | | | | | |
| Total Expenditures | | 635,789 | 661,863 | 673,686 | 679,700 | 662,380 | 674,652 | 683,041 |
| Surplus (Deficit) | | (49,036) | (47,028) | (75,360) | (60,092) | (75,780) | (83,052) | (91,441) |
| Transfers In - General F | 8900 | 50,285 | 50,864 | 67,309 | 58,105 | 75,880 | 75,880 | 75,880 |
| Ending Fund Balance | | 9,929 | 13,766 | 5,714 | 11,778 | 13,865 | 6,693 | (8,868) |
| Components of Ending Fund Balance: | | | | | | | | |
| a) Nonspendable - Stores | 9711 | 9,929 | 8,645 | | 11,226 | | | |
| b) Restricted | 9740 | | 4,568 | 5,162 | - | 13,865 | 6,693 | (8,868) |
| c) Committed | | | | | | | | |
| d) Assigned - cash in drawer | | | 552 | 552 | 552 | | | |
| e) Unassigned/Unappropri | 9790 | | | | | | | |
| Ending Fund Balance | | 9,929 | 13,765 | 5,714 | 11,778 | 13,865 | 6,693 | (8,868) |

Fund 13 - Surplus (Deficit)



Meals Served

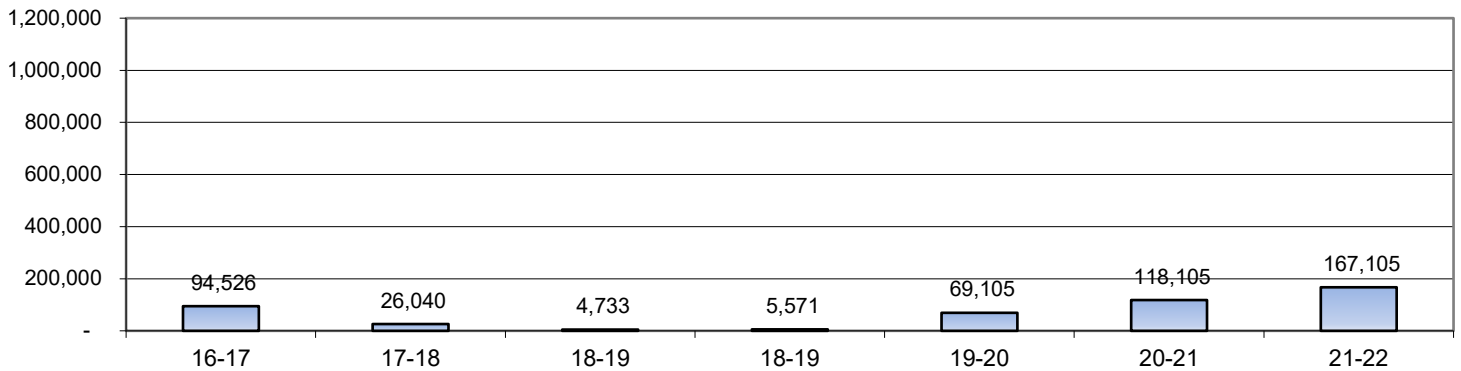


Fund 14 - Deferred Maintenance Fund

| | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---------------------------------------|------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|
| | Actuals | Actuals | Second Interim | U. Actuals | Adopted Budget | Estimate | Estimate |
| Beginning Fund Balance | 380,180 | 94,526 | 26,040 | 26,040 | 4,733 | 69,105 | 118,105 |
| Revenues: | | | | | | | |
| Revenue Limit Sources 8000 | | | | 93,372 | 93,372 | 93,000 | 93,000 |
| Federal Revenue 8100 | | | | | | | |
| Other State Revenue 8590 | 93,372 | 93,372 | 93,372 | | - | - | - |
| Other Local Revenue 8660 | 2,948 | 402 | 300 | (272) | 1,000 | 1,000 | 1,000 |
| Total Revenues | 96,320 | 93,774 | 93,672 | 93,100 | 94,372 | 94,000 | 94,000 |
| Expenditures: | | | | | | | |
| Certificated Salaries 1000 | | | | | | | |
| Classified Salaries 2000 | | | | | | | |
| Employee Benefits 3000 | | | | | | | |
| Supplies 4300 | 31,640 | 6,572 | - | | - | - | - |
| Services 5800 | 350,335 | 155,688 | 114,979 | 113,569 | 30,000 | 45,000 | 45,000 |
| Capital Outlay 6000 | | | | | | | |
| Other Outgo 7100 | | | | | | | |
| Indirect Costs 7300 | | | | | | | |
| Total Expenditures | 381,975 | 162,260 | 114,979 | 113,569 | 30,000 | 45,000 | 45,000 |
| Surplus (Deficit) | (285,655) | (68,486) | (21,307) | (20,469) | 64,372 | 49,000 | 49,000 |
| Transfers In (Out) - to G 8900 | | | | | | | |
| Ending Fund Balance | 94,526 | 26,040 | 4,733 | 5,571 | 69,105 | 118,105 | 167,105 |

| Components of Ending Fund Balance: | | | | | | | |
|---|---------------|---------------|--------------|--------------|---------------|----------------|----------------|
| a) Nonspendable - Revolv 9711 | | | | | | | |
| b) Restricted 9740 | | | | | | | |
| c) Committed 9750 | | | | | | | |
| d) Assigned 9780 | 94,526 | 26,040 | 4,733 | 5,571 | 69,105 | 118,105 | 167,105 |
| e) Unassigned-Reserve fc 9789 | | | | | | | |
| Unassigned/Unapprpr 9790 | | | | | | | |
| Ending Fund Balance | 94,526 | 26,040 | 4,733 | 5,571 | 69,105 | 118,105 | 167,105 |

Fund 14 - Ending Fund Balance

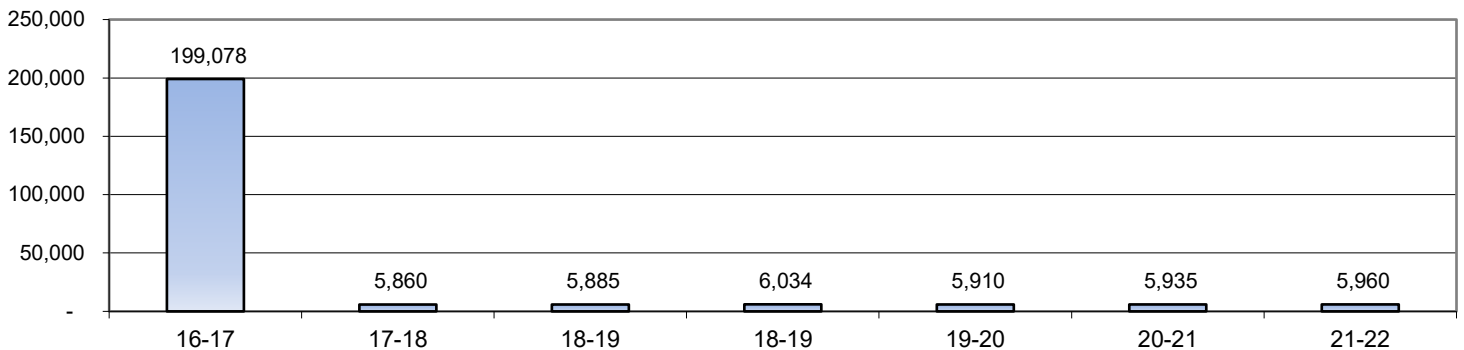


Fund 20 - Postemployment Benefits Fund

| | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---------------------------------------|----------------|----------------|----------------|--------------|----------------|--------------|--------------|
| | Actuals | Actuals | Second Interim | U. Actuals | Adopted Budget | Estimate | Estimate |
| Beginning Fund Balance | 177,493 | 199,078 | 5,860 | 5,860 | 5,885 | 5,910 | 5,935 |
| Revenues: | | | | | | | |
| Revenue Limit Sources 8000 | | | | | | | |
| Federal Revenue 8100 | | | | | | | |
| Other State Revenue 8300 | | | | | | | |
| Other Local Revenue 8600 | 2,160 | 1,782 | 25 | 174 | 25 | 25 | 25 |
| Total Revenues | 2,160 | 1,782 | 25 | 174 | 25 | 25 | 25 |
| Expenditures: | | | | | | | |
| Certificated Salaries 1000 | | | | | | | |
| Classified Salaries 2000 | | | | | | | |
| Employee Benefits 3000 | | | | | | | |
| Supplies 4000 | | | | | | | |
| Services 5000 | | | | | | | |
| Capital Outlay 6000 | | | | | | | |
| Other Outgo 7100 | | | | | | | |
| Indirect Costs 7300 | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| Surplus (Deficit) | 2,160 | 1,782 | 25 | 174 | 25 | 25 | 25 |
| Transfers In (Out) - from 8900 | 19,426 | (195,000) | | | | | |
| Ending Fund Balance | 199,078 | 5,860 | 5,885 | 6,034 | 5,910 | 5,935 | 5,960 |

| Components of Ending Fund Balance: | | | | | | | |
|---|----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| a) Nonspendable - Revolv 9711 | | | | | | | |
| b) Restricted 9740 | | | | | | | |
| c) Committed 9750 | | | | | | | |
| d) Assigned - Medigap 9780 | 199,078 | 5,860 | 5,885 | 6,034 | 5,910 | 5,935 | 5,960 |
| e) Unassigned-Reserve fc 9789 | | | | | | | |
| Unassigned/Unappropri 9790 | | | | | | | |
| Ending Fund Balance | 199,078 | 5,860 | 5,885 | 6,034 | 5,910 | 5,935 | 5,960 |

Fund 20 - Ending Fund Balance

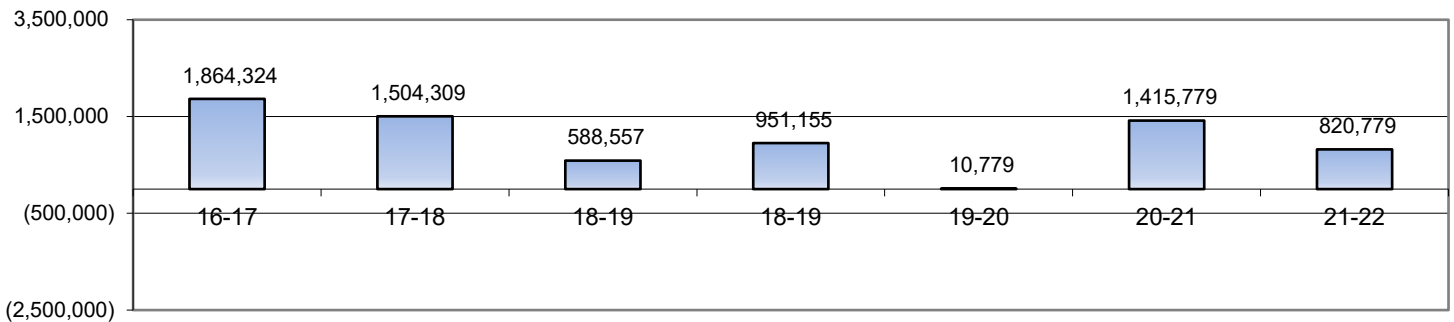


Fund 21 - Building Fund (Education Technology)

| | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actuals | Actuals | Second Interim | U. Actuals | Adopted Budget | Estimate | Estimate |
| Beginning Fund Balance | 542,106 | 1,864,324 | 1,504,309 | 1,504,309 | 655,779 | 10,779 | 1,415,779 |
| Revenues: | | | | | | | |
| Revenue Limit Sources 8000 | | | | | | | |
| Federal Revenue 8100 | | | | | | | |
| Other State Revenue 8300 | | | | | | | |
| Other Local Revenue 8600 | 2,076,395 | 22,929 | 6,394 | 28,524 | 5,000 | 2,005,000 | 5,000 |
| Total Revenues | 2,076,395 | 22,929 | 6,394 | 28,524 | 5,000 | 2,005,000 | 5,000 |
| Expenditures: | | | | | | | |
| Certificated Salaries 1000 | | | | | | | |
| Classified Salaries 2000 | | | | | | | |
| Employee Benefits 3000 | | | | | | | |
| Supplies 4000 | 161,231 | 254,111 | 645,773 | 383,315 | 450,000 | 400,000 | 400,000 |
| Services 5000 | 134,492 | 128,833 | 176,373 | 177,836 | 100,000 | 100,000 | 100,000 |
| Capital Outlay 6000 | 458,454 | - | 100,000 | 20,527 | 100,000 | 100,000 | 100,000 |
| Other Outgo 7100 | | | | | | | |
| Indirect Costs 7300 | | | | | | | |
| Total Expenditures | 754,177 | 382,944 | 922,146 | 581,677 | 650,000 | 600,000 | 600,000 |
| Surplus (Deficit) | 1,322,218 | (360,015) | (915,752) | (553,154) | (645,000) | 1,405,000 | (595,000) |
| Transfers In (Out) 8900 | | | | | | | |
| Ending Fund Balance | 1,864,324 | 1,504,309 | 588,557 | 951,155 | 10,779 | 1,415,779 | 820,779 |

| Components of Ending Fund Balance: | | | | | | | |
|---|------------------|------------------|----------------|----------------|---------------|------------------|----------------|
| a) Nonspendable - Revolv 9711 | | | | | | | |
| b) Restricted 9740 | | 1,493,530 | 577,778 | 912,112 | | | |
| c) Committed 9750 | | | | | | | |
| d) Assigned 9780 | 1,864,324 | 10,779 | 10,779 | 39,044 | 10,779 | 1,415,779 | 820,779 |
| e) Unassigned-Reserve fc 9789 | | | | | | | |
| Unassigned/Unappropri 9790 | | | | | | | |
| Ending Fund Balance | 1,864,324 | 1,504,309 | 588,557 | 951,155 | 10,779 | 1,415,779 | 820,779 |

Fund 21 - Ending Fund Balance



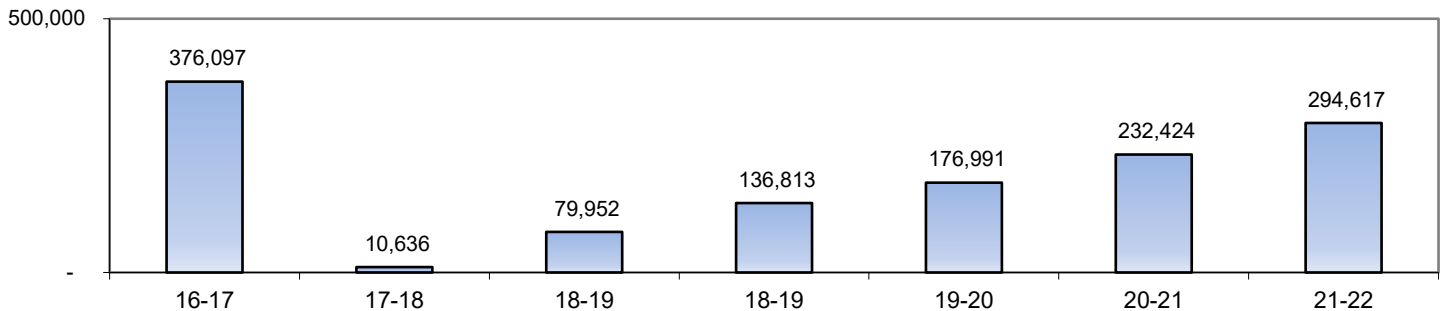
Fund 40 - Capital Outlay Projects Fund

| | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|------------------|------------------|-----------------|----------------|----------------|----------------|----------------|
| | Actuals | Actuals | Second Interim | U. Actuals | Adopted Budget | Estimate | Estimate |
| Beginning Fund Balance | 571,955 | 376,097 | 10,636 | 10,636 | 118,121 | 176,991 | 232,424 |
| Revenues: | | | | | | | |
| Revenue Limit Sources 8000 | | | | | | | |
| Federal Revenue 8100 | | | | | | | |
| Other State Revenue 8300 | | | | | | | |
| Other Local Revenue 8600 | 285,922 | 904,725 | 220,770 | 663,611 | 218,770 | 225,333 | 232,093 |
| Total Revenues | 285,922 | 904,725 | 220,770 | 663,611 | 218,770 | 225,333 | 232,093 |
| Expenditures: | | | | | | | |
| Certificated Salaries 1000 | | | | | | | |
| Classified Salaries 2000 | | | | | | | |
| Employee Benefits 3000 | | | | | | | |
| Supplies 4000 | 124,197 | 107,904 | 45,655 | | - | 10,000 | 10,000 |
| Services 5000 | 91,094 | 781,825 | 18,300 | 449,936 | 30,000 | 30,000 | 30,000 |
| Capital Outlay - Equippr 6000 | 237,355 | 374,818 | 3,882 | 3,882 | | | |
| Other Outgo 7100 | | 200,640 | 200,640 | 200,640 | 129,900 | 129,900 | 129,900 |
| Indirect Costs 7300 | 29,135 | - | - | | - | - | - |
| Total Expenditures | 481,781 | 1,465,187 | 268,477 | 654,458 | 159,900 | 169,900 | 169,900 |
| Surplus (Deficit) | (195,858) | (560,462) | (47,707) | 9,154 | 58,870 | 55,433 | 62,193 |
| Transfers In (Out) 8900 | | 195,000 | 117,024 | 117,024 | | | |
| Ending Fund Balance | 376,097 | 10,636 | 79,952 | 136,813 | 176,991 | 232,424 | 294,617 |
| Components of Ending Fund Balance: | | | | | | | |
| a) Nonspendable - Revolv 9711 | | | | | | | |
| b) Restricted 9740 | | | | | | | |
| c) Committed 9750 | | | | | | | |
| d) Assigned 9780 | 376,097 | 10,636 | 79,952 | 136,813 | 176,991 | 232,424 | 294,617 |
| e) Unassigned/Unappropri 9790 | | | | | | | |
| Ending Fund Balance | 376,097 | 10,636 | 79,952 | 136,813 | 176,991 | 232,424 | 294,617 |

Set up \$403k accrual to pay ATI

Fund 40 includes revenues collected from David Avenue leases, expenditures authorized by the Board, and maintenance department expenses in excess of the program 6220 allocation. The Board approved \$500,000 to help with the cost of construction of the High School swimming pool. In 2017-18, Fund 40 was used to fund the construction of three portable classrooms at Robert Down, and two portable classrooms at Forest Grove.

Fund 40 - Ending Fund Balance



G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2018-19 Unaudited Actuals | 2019-20 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 09 | Charter Schools Special Revenue Fund | | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | G | G |
| 12 | Child Development Fund | G | G |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | G | G |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | | |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | G | G |
| 21 | Building Fund | G | G |
| 25 | Capital Facilities Fund | | |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | | |
| 40 | Special Reserve Fund for Capital Outlay Projects | G | G |
| 49 | Capital Project Fund for Blended Component Units | | |
| 51 | Bond Interest and Redemption Fund | G | G |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | | |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| 76A | Changes in Assets and Liabilities (Warrant/Pass-Through) | | |
| 95A | Changes in Assets and Liabilities (Student Body) | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | S | |
| CA | Unaudited Actuals Certification | S | |
| CAT | Schedule for Categoricals | | |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | GS | |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | S | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | GS | |
| GANN | Appropriations Limit Calculations | GS | GS |
| ICR | Indirect Cost Rate Worksheet | GS | |
| L | Lottery Report | GS | |
| PCRAF | Program Cost Report Schedule of Allocation Factors | GS | |

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|------|---|---------------------------------|-------------------|
| | | 2018-19 Unaudited Actuals | 2019-20 Budget |
| PCR | Program Cost Report | GS | |
| SEA | Special Education Revenue Allocations | | |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | | |
| SIAA | Summary of Interfund Activities - Actuals | G | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 6010-6099 | 29,357,331.50 | 0.00 | 29,357,331.50 | 30,382,346.00 | 0.00 | 30,382,346.00 | 3.5% |
| 2) Federal Revenue | | 8100-8299 | 88,000.34 | 631,971.08 | 719,971.42 | 50,000.00 | 605,066.00 | 655,066.00 | -9.0% |
| 3) Other State Revenue | | 8300-8599 | 808,650.81 | 1,892,318.54 | 2,700,969.35 | 389,588.00 | 1,705,420.00 | 2,095,006.00 | -22.4% |
| 4) Other Local Revenue | | 8600-8799 | 482,845.57 | 1,238,995.21 | 1,721,840.78 | 259,046.00 | 1,168,702.00 | 1,425,748.00 | -17.2% |
| 5) TOTAL, REVENUES | | | 30,736,828.22 | 3,763,284.83 | 34,500,113.05 | 31,080,978.00 | 3,477,188.00 | 34,558,166.00 | 0.2% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 13,974,556.60 | 3,098,082.32 | 17,073,638.92 | 14,294,948.00 | 2,971,339.00 | 17,266,287.00 | 1.1% |
| 2) Classified Salaries | | 2000-2999 | 4,445,973.58 | 2,133,747.46 | 6,579,721.04 | 4,539,412.00 | 2,073,763.00 | 6,613,175.00 | 0.5% |
| 3) Employee Benefits | | 3000-3999 | 4,398,445.34 | 2,670,191.78 | 7,068,637.12 | 4,701,182.00 | 2,612,147.00 | 7,313,329.00 | 3.5% |
| 4) Books and Supplies | | 4000-4999 | 501,989.77 | 431,030.99 | 933,020.76 | 618,520.00 | 503,891.00 | 1,122,411.00 | 20.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,033,782.11 | 402,090.39 | 2,435,872.50 | 1,754,700.00 | 295,487.00 | 2,050,187.00 | -15.8% |
| 6) Capital Outlay | | 6000-6999 | 36,475.52 | 4,780.65 | 41,256.17 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 135,189.73 | 135,189.73 | 16,476.00 | 138,000.00 | 164,476.00 | 14.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (240,216.40) | 105,678.40 | (134,540.00) | (228,366.00) | 130,926.00 | (97,440.00) | -27.6% |
| 9) TOTAL, EXPENDITURES | | | 25,151,006.52 | 8,981,789.72 | 34,132,796.24 | 25,696,872.00 | 8,725,563.00 | 34,422,425.00 | 0.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9) | | | | | | | | | |
| | | | 5,585,821.70 | (5,218,504.89) | 367,316.81 | 5,384,106.00 | (5,248,365.00) | 135,741.00 | -63.0% |
| 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 | 289,019.19 | 0.00 | 289,019.19 | 75,880.00 | 0.00 | 75,880.00 | -71.8% |
| 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 | (5,298,787.71) | 5,298,787.71 | 0.00 | (5,268,866.00) | 5,268,866.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,587,806.90) | 5,298,787.71 | (289,019.19) | (5,342,746.00) | 5,268,866.00 | (75,880.00) | -71.8% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 18,014.80 | 80,282.82 | 88,297.62 | 41,360.00 | 18,501.00 | 59,861.00 | -39.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,146,019.14 | 452,843.00 | 4,598,862.14 | 4,169,418.90 | 526,946.87 | 4,696,365.77 | 2.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,146,019.14 | 452,843.00 | 4,598,862.14 | 4,169,418.90 | 526,946.87 | 4,696,365.77 | 2.1% |
| d) Other Restatements | | 9795 | 5,384.96 | (6,178.95) | (793.99) | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,151,404.10 | 446,664.05 | 4,598,068.15 | 4,169,418.90 | 526,946.87 | 4,696,365.77 | 2.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,189,418.90 | 526,946.87 | 4,696,365.77 | 4,210,778.90 | 545,447.87 | 4,756,226.77 | 1.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 3,220.00 | 0.00 | 3,220.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 526,946.87 | 526,946.87 | 0.00 | 551,499.87 | 551,499.87 | 4.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 3,129,144.90 | 0.00 | 3,129,144.90 | 0.00 | 0.00 | 0.00 | -100.0% |
| Sick Leave Incentive | 0000 | 9780 | 70,000.00 | | 70,000.00 | | | | |
| Property Tax Reserve | 0000 | 9780 | 132,866.00 | | 132,866.00 | | | | |
| Basic Aid Reserve | 0000 | 9780 | 1,032,054.00 | | 1,032,054.00 | | | | |
| Deferred Maintenance Reserve | 0000 | 9780 | 539,351.00 | | 539,351.00 | | | | |
| ACSA Carryover | 0000 | 9780 | 29,601.00 | | 29,601.00 | | | | |
| STRS/PERS Reserve | 0000 | 9780 | 1,057,412.90 | | 1,057,412.90 | | | | |
| Donation Carryover | 0000 | 9780 | 267,860.00 | | 267,860.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,032,054.00 | 0.00 | 1,032,054.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 4,210,778.90 | (6,052.00) | 4,204,726.90 | New |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 5,267,274.07 | (38,996.37) | 5,230,277.70 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 5,000.00 | 0.00 | 5,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 85,759.69 | 756,843.19 | 842,602.88 | | | | |
| 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 | 3,220.00 | 0.00 | 3,220.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 5,361,253.76 | 719,846.82 | 6,081,100.58 | | | | |
| 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 | 1,097,447.57 | 168,967.83 | 1,266,415.40 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 94,387.29 | 0.00 | 94,387.29 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 23,932.12 | 23,932.12 | | | | |
| 6) TOTAL, LIABILITIES | | | 1,191,834.86 | 192,899.95 | 1,384,734.81 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 4,169,418.90 | 526,946.87 | 4,696,365.77 | | | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|----------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 2,505,456.00 | 0.00 | 2,505,456.00 | 2,505,456.00 | 0.00 | 2,505,456.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 397,176.00 | 0.00 | 397,176.00 | 366,940.00 | 0.00 | 366,940.00 | -2.8% |
| 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 | 117,170.60 | 0.00 | 117,170.60 | 140,263.00 | 0.00 | 140,263.00 | 19.7% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 25,213,089.99 | 0.00 | 25,213,089.99 | 26,529,971.00 | 0.00 | 26,529,971.00 | 5.2% |
| Unsecured Roll Taxes | | 8042 | 931,638.14 | 0.00 | 931,638.14 | 988,589.00 | 0.00 | 988,589.00 | 6.1% |
| Prior Years' Taxes | | 8043 | 230,199.38 | 0.00 | 230,199.38 | 187,484.00 | 0.00 | 187,484.00 | -18.6% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 81,159.89 | 0.00 | 81,159.89 | 0.00 | 0.00 | 0.00 | -100.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 29,475,890.00 | 0.00 | 29,475,890.00 | 30,737,703.00 | 0.00 | 30,737,703.00 | 4.3% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (93,372.00) | | (93,372.00) | (328,259.00) | | (328,259.00) | 251.6% |
| 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 | (25,186.50) | 0.00 | (25,186.50) | (27,098.00) | 0.00 | (27,098.00) | 7.6% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 29,357,331.50 | 0.00 | 29,357,331.50 | 30,382,346.00 | 0.00 | 30,382,346.00 | 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 | 394,981.11 | 394,981.11 | 0.00 | 384,195.00 | 384,195.00 | -2.7% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 134,804.17 | 134,804.17 | | 126,137.00 | 126,137.00 | -8.3% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 33,102.00 | 33,102.00 | | 31,791.00 | 31,791.00 | -4.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 4,588.65 | 4,588.65 | | 0.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|---------------------|---------------------------|-------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 11,425.65 | 11,425.65 | | 0.00 | 0.00 | -100.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3081, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 0.00 | 0.00 | | 10,000.00 | 10,000.00 | New |
| Other NCLB / Every Student Succeeds Act Career and Technical Education | 3600-3599 | 8290 | | 18,409.87 | 18,409.87 | | 21,725.00 | 21,725.00 | 18.0% |
| All Other Federal Revenue | All Other | 8290 | 88,000.34 | 34,869.63 | 122,859.97 | 50,000.00 | 31,218.00 | 81,218.00 | -33.9% |
| TOTAL, FEDERAL REVENUE | | | 88,000.34 | 631,971.08 | 719,971.42 | 50,000.00 | 605,086.00 | 655,086.00 | -9.0% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 8360 | 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 | 436,319.00 | 0.00 | 436,319.00 | 79,086.00 | 0.00 | 79,086.00 | -81.9% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 367,947.81 | 179,054.53 | 547,002.34 | 310,500.00 | 129,546.00 | 440,046.00 | -19.6% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/in-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 87,772.13 | 87,772.13 | | 178,700.00 | 178,700.00 | 103.6% |
| 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% |
| All Other State Revenue | All Other | 8590 | 4,384.00 | 1,625,491.88 | 1,629,875.88 | 0.00 | 1,397,174.00 | 1,397,174.00 | -14.3% |
| TOTAL, OTHER STATE REVENUE | | | 808,650.81 | 1,892,318.54 | 2,700,969.35 | 386,586.00 | 1,705,420.00 | 2,095,006.00 | -22.4% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8616 | 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 | 878.14 | 0.00 | 878.14 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 379.65 | 0.00 | 379.65 | 0.00 | 0.00 | 0.00 | -100.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Interest | | 8660 | 149,699.80 | 0.00 | 149,699.80 | 99,946.00 | 0.00 | 99,946.00 | -33.2% |
| 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 | 15,363.00 | 0.00 | 15,363.00 | 15,000.00 | 0.00 | 15,000.00 | -2.4% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |
| (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From | | | | | | | | | |
| Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 314,524.98 | 359,661.95 | 674,186.93 | 144,100.00 | 330,221.00 | 474,321.00 | -29.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 879,333.26 | 879,333.26 | | 836,481.00 | 836,481.00 | -4.9% |
| 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 | | | 482,845.57 | 1,238,995.21 | 1,721,840.78 | 259,046.00 | 1,166,702.00 | 1,425,748.00 | -17.2% |
| TOTAL, REVENUES | | | 30,736,828.22 | 3,763,284.83 | 34,500,113.05 | 31,080,978.00 | 3,477,188.00 | 34,558,166.00 | 0.2% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 11,659,951.63 | 2,089,345.72 | 13,749,297.35 | 11,924,541.00 | 1,892,533.00 | 13,917,074.00 | 1.2% |
| Certificated Pupil Support Salaries | | 1200 | 660,786.47 | 761,944.81 | 1,422,733.28 | 707,031.00 | 742,119.00 | 1,449,150.00 | 1.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,525,291.68 | 247,791.79 | 1,773,083.67 | 1,549,878.00 | 236,687.00 | 1,786,565.00 | 0.8% |
| Other Certificated Salaries | | 1900 | 128,524.62 | 0.00 | 128,524.62 | 113,498.00 | 0.00 | 113,498.00 | -11.7% |
| TOTAL, CERTIFICATED SALARIES | | | 13,974,556.60 | 3,099,082.32 | 17,073,538.92 | 14,294,948.00 | 2,971,339.00 | 17,266,287.00 | 1.1% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 778,247.20 | 1,300,255.08 | 2,078,502.28 | 831,054.00 | 1,283,493.00 | 2,114,547.00 | 1.7% |
| Classified Support Salaries | | 2200 | 1,392,227.93 | 612,910.74 | 2,005,138.67 | 1,435,075.00 | 565,218.00 | 2,000,293.00 | -0.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 530,436.33 | 0.00 | 530,436.33 | 544,191.00 | 0.00 | 544,191.00 | 2.6% |
| Clerical, Technical and Office Salaries | | 2400 | 1,469,128.78 | 46,708.66 | 1,514,837.44 | 1,447,241.00 | 51,696.00 | 1,498,937.00 | -1.0% |
| Other Classified Salaries | | 2900 | 275,933.34 | 174,872.98 | 450,806.32 | 281,851.00 | 173,366.00 | 455,217.00 | 1.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,445,973.58 | 2,133,747.46 | 6,579,721.04 | 4,639,412.00 | 2,073,763.00 | 6,813,175.00 | 0.5% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 2,197,310.39 | 1,918,435.15 | 4,115,745.54 | 2,216,836.00 | 1,795,880.00 | 4,012,716.00 | -2.5% |
| PERS | | 3201-3202 | 703,687.47 | 340,978.52 | 1,044,665.99 | 854,142.00 | 411,713.00 | 1,265,855.00 | 21.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 500,866.87 | 194,995.94 | 695,862.81 | 497,654.00 | 198,171.00 | 695,825.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 517,428.98 | 124,077.78 | 641,506.74 | 518,192.00 | 119,849.00 | 638,041.00 | -0.5% |
| Unemployment Insurance | | 3501-3502 | 9,205.76 | 2,597.51 | 11,803.27 | 12,254.00 | 2,537.00 | 14,791.00 | 25.3% |
| Workers' Compensation | | 3601-3602 | 304,688.35 | 85,807.19 | 390,495.54 | 301,448.00 | 80,793.00 | 382,241.00 | -2.1% |
| OPEB, Allocated | | 3701-3702 | 152,327.59 | 0.00 | 152,327.59 | 287,628.00 | 0.00 | 287,628.00 | 88.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 12,929.93 | 3,299.71 | 16,229.64 | 13,029.00 | 3,204.00 | 16,233.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,398,445.34 | 2,670,191.78 | 7,068,637.12 | 4,701,182.00 | 2,612,147.00 | 7,313,329.00 | 3.5% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 138,686.83 | 138,686.83 | 44,007.00 | 104,993.00 | 149,000.00 | 7.4% |
| Books and Other Reference Materials | | 4200 | 31,276.05 | 0.00 | 31,276.05 | 20,921.00 | 0.00 | 20,921.00 | -33.1% |
| Materials and Supplies | | 4300 | 461,095.47 | 281,424.86 | 742,520.33 | 544,892.00 | 387,056.00 | 931,948.00 | 25.5% |
| Noncapitalized Equipment | | 4400 | 9,618.25 | 10,919.30 | 20,537.55 | 8,700.00 | 11,842.00 | 20,542.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 501,989.77 | 431,030.99 | 933,020.78 | 618,520.00 | 503,891.00 | 1,122,411.00 | 20.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 65,614.18 | 20,374.98 | 85,989.16 | 65,782.00 | 45,299.00 | 111,081.00 | 29.2% |
| Dues and Memberships | | 5300 | 32,131.16 | 0.00 | 32,131.16 | 36,087.00 | 0.00 | 36,087.00 | 12.3% |
| Insurance | | 5400 - 5450 | 223,750.00 | 0.00 | 223,750.00 | 241,725.00 | 0.00 | 241,725.00 | 8.0% |
| Operations and Housekeeping Services | | 5500 | 757,707.20 | 0.00 | 757,707.20 | 827,700.00 | 0.00 | 827,700.00 | 9.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 112,811.77 | 59,177.77 | 171,989.54 | 134,632.00 | 44,000.00 | 178,632.00 | 3.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 788,474.59 | 321,455.22 | 1,109,929.81 | 389,148.00 | 204,188.00 | 593,336.00 | -46.5% |
| Communications | | 5900 | 53,293.21 | 1,082.42 | 54,375.63 | 59,826.00 | 2,000.00 | 61,826.00 | 13.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,033,782.11 | 402,090.39 | 2,435,872.60 | 1,754,700.00 | 296,487.00 | 2,050,187.00 | -15.8% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 8100 | 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 | 36,475.52 | 4,780.65 | 41,256.17 | 0.00 | 0.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 36,475.52 | 4,780.65 | 41,256.17 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 135,189.73 | 135,189.73 | 16,476.00 | 138,000.00 | 154,476.00 | 14.3% |
| 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 | 8500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 8500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 135,189.73 | 135,189.73 | 16,476.00 | 138,000.00 | 154,476.00 | 14.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (105,676.40) | 105,676.40 | 0.00 | (130,926.00) | 130,926.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (134,540.00) | 0.00 | (134,540.00) | (97,440.00) | 0.00 | (97,440.00) | -27.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (240,216.40) | 105,676.40 | (134,540.00) | (228,366.00) | 130,926.00 | (97,440.00) | -27.6% |
| TOTAL, EXPENDITURES | | | 25,151,006.52 | 8,981,789.72 | 34,132,796.24 | 25,696,872.00 | 8,725,553.00 | 34,422,425.00 | 0.8% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 117,024.00 | 0.00 | 117,024.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 58,104.60 | 0.00 | 58,104.60 | 75,880.00 | 0.00 | 75,880.00 | 30.6% |
| Other Authorized Interfund Transfers Out | | 7619 | 93,890.59 | 0.00 | 93,890.59 | 0.00 | 0.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 269,019.19 | 0.00 | 269,019.19 | 75,880.00 | 0.00 | 75,880.00 | -71.8% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (5,298,787.71) | 5,298,787.71 | 0.00 | (5,266,866.00) | 5,266,866.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (5,298,787.71) | 5,298,787.71 | 0.00 | (5,266,866.00) | 5,266,866.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (5,567,806.90) | 5,298,787.71 | (269,019.19) | (5,342,746.00) | 5,266,866.00 | (75,880.00) | -71.8% |

| <u>Resource</u> | <u>Description</u> | <u>2018-19 Unaudited Actuals</u> | <u>2019-20 Budget</u> |
|---------------------------|---|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 94,996.67 | 94,996.67 |
| 6230 | California Clean Energy Jobs Act | 75,050.14 | 75,050.14 |
| 6300 | Lottery: Instructional Materials | 40,367.70 | 64,920.70 |
| 6512 | Special Ed: Mental Health Services | 187,454.04 | 187,454.04 |
| 7311 | Classified School Employee Professional Development Block Grant | 15,943.00 | 15,943.00 |
| 7510 | Low-Performing Students Block Grant | 113,135.32 | 113,135.32 |
| Total, Restricted Balance | | <u>526,946.87</u> | <u>551,499.87</u> |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 234,867.00 | New |
| 2) Federal Revenue | | 8100-8299 | 35,627.65 | 36,122.00 | 1.4% |
| 3) Other State Revenue | | 8300-8599 | 1,387,497.50 | 1,459,657.00 | 5.2% |
| 4) Other Local Revenue | | 8600-8799 | 632,818.24 | 145,000.00 | -77.1% |
| 5) TOTAL, REVENUES | | | 2,055,943.39 | 1,875,666.00 | -8.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 599,031.84 | 625,729.00 | 4.5% |
| 2) Classified Salaries | | 2000-2999 | 642,999.05 | 757,793.00 | 17.9% |
| 3) Employee Benefits | | 3000-3999 | 328,805.23 | 302,698.00 | -7.9% |
| 4) Books and Supplies | | 4000-4999 | 259,354.09 | 169,225.00 | -34.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 86,481.87 | 81,891.00 | -5.3% |
| 6) Capital Outlay | | 6000-6999 | 453,868.30 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 110,000.00 | 72,900.00 | -33.7% |
| 9) TOTAL, EXPENDITURES | | | 2,480,540.38 | 2,010,236.00 | -19.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | (424,596.99) | (134,570.00) | -68.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 93,890.59 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 93,890.59 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (330,706.40) | (134,570.00) | -59.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,336,590.24 | 2,005,883.84 | -14.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,336,590.24 | 2,005,883.84 | -14.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,336,590.24 | 2,005,883.84 | -14.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,005,883.84 | 1,871,313.84 | -6.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 996,294.60 | 861,724.60 | -13.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,009,589.24 | 0.00 | -100.0% |
| For the perpetuation of Adult Ed program | 0000 | 9780 | 1,009,589.24 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 1,009,589.24 | New |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,876,348.64 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 3,832.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 71,238.82 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 93,890.59 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,045,310.05 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 31,029.95 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 8,396.26 | | |
| 6) TOTAL, LIABILITIES | | | 39,426.21 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,005,883.84 | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 234,887.00 | New |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 234,887.00 | New |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 35,627.65 | 36,122.00 | 1.4% |
| TOTAL, FEDERAL REVENUE | | | 35,627.65 | 36,122.00 | 1.4% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 1,338,018.50 | 1,459,657.00 | 9.1% |
| All Other State Revenue | All Other | 8590 | 49,479.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,387,497.50 | 1,459,657.00 | 5.2% |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

27 66134 0000000
Form 11

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 41,024.83 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 245,492.74 | 145,000.00 | -40.9% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 346,300.67 | 0.00 | -100.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 632,818.24 | 145,000.00 | -77.1% |
| TOTAL, REVENUES | | | 2,055,943.39 | 1,875,666.00 | -8.8% |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

27 66134 0000000
Form 11

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 453,142.32 | 486,223.00 | 7.3% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 145,889.52 | 139,506.00 | -4.4% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 599,031.84 | 625,729.00 | 4.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 299,524.74 | 334,593.00 | 11.7% |
| Classified Support Salaries | | 2200 | 84,175.97 | 69,600.00 | -17.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 259,298.34 | 353,800.00 | 36.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 642,999.05 | 757,793.00 | 17.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 142,942.17 | 67,060.00 | -53.1% |
| PERS | | 3201-3202 | 74,557.12 | 111,229.00 | 49.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 51,957.84 | 61,324.00 | 18.0% |
| Health and Welfare Benefits | | 3401-3402 | 37,111.44 | 39,537.00 | 6.5% |
| Unemployment Insurance | | 3501-3502 | 620.56 | 684.00 | 10.2% |
| Workers' Compensation | | 3601-3602 | 20,451.86 | 21,698.00 | 6.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,164.24 | 1,166.00 | 0.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 328,806.23 | 302,698.00 | -7.9% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 183,662.41 | 169,225.00 | -7.9% |
| Noncapitalized Equipment | | 4400 | 75,691.68 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 259,354.09 | 169,225.00 | -34.8% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 17,490.51 | 34,266.00 | 95.9% |
| Dues and Memberships | | 5300 | 270.00 | 300.00 | 11.1% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 10,740.73 | 2,500.00 | -76.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 40,641.18 | 30,040.00 | -26.1% |
| Communications | | 5900 | 17,339.45 | 14,785.00 | -14.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 86,481.87 | 81,891.00 | -5.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 394,252.18 | 0.00 | -100.0% |
| Equipment | | 6400 | 69,616.12 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 453,868.30 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

27 66134 0000000
Form 11

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 110,000.00 | 72,900.00 | -33.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 110,000.00 | 72,900.00 | -33.7% |
| TOTAL EXPENDITURES | | | 2,480,540.38 | 2,010,236.00 | -19.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 93,890.59 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 93,890.59 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 93,890.59 | 0.00 | -100.0% |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Child Development Fund
Expenditures by Object

27 66134 000000
Form 12

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 124,217.00 | 119,018.00 | -4.2% |
| 4) Other Local Revenue | | 8600-8799 | 353,160.30 | 408,000.00 | 15.5% |
| 5) TOTAL, REVENUES | | | 477,377.30 | 527,018.00 | 10.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 65,541.95 | 64,163.00 | -2.1% |
| 2) Classified Salaries | | 2000-2999 | 319,383.61 | 295,330.00 | -7.5% |
| 3) Employee Benefits | | 3000-3999 | 121,028.43 | 121,894.00 | 0.7% |
| 4) Books and Supplies | | 4000-4999 | 9,136.45 | 9,810.00 | 7.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,505.19 | 10,200.00 | 191.0% |
| 6) Capital Outlay | | 6000-6999 | 4,636.96 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 24,540.00 | 24,540.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 547,772.59 | 525,937.00 | -4.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | (70,395.29) | 1,081.00 | -101.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (70,395.29) | 1,081.00 | -101.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 108,280.44 | 37,885.15 | -65.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 108,280.44 | 37,885.15 | -65.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 108,280.44 | 37,885.15 | -65.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 37,885.15 | 38,966.15 | 2.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 37,885.15 | 0.00 | -100.0% |
| Assigned for the Before & After School prog | 0000 | 9780 | 37,885.15 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 38,966.15 | New |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Child Development Fund
Expenditures by Object

27 66134 0000000
Form 12

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,381.93 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 46,147.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 47,528.93 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 9,643.78 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 9,643.78 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 37,885.15 | | |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Child Development Fund
Expenditures by Object

27 66134 000000
Form 12

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 8105 | 8590 | 119,018.00 | 119,018.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 5,199.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 124,217.00 | 119,018.00 | -4.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 965.73 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 352,194.57 | 408,000.00 | 15.8% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 353,160.30 | 408,000.00 | 15.5% |
| TOTAL, REVENUES | | | 477,377.30 | 527,018.00 | 10.4% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 65,541.95 | 64,163.00 | -2.1% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 65,541.95 | 64,163.00 | -2.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 42,905.90 | 35,763.00 | -16.6% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 276,477.71 | 259,567.00 | -6.1% |
| TOTAL, CLASSIFIED SALARIES | | | 319,383.61 | 295,330.00 | -7.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 15,019.25 | 14,999.00 | -0.1% |
| PERS | | 3201-3202 | 53,375.73 | 56,747.00 | 6.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 23,101.23 | 20,938.00 | -9.4% |
| Health and Welfare Benefits | | 3401-3402 | 22,932.98 | 23,113.00 | 0.8% |
| Unemployment Insurance | | 3501-3502 | 192.51 | 296.00 | 53.8% |
| Workers' Compensation | | 3601-3602 | 6,406.73 | 5,801.00 | -9.5% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 121,028.43 | 121,894.00 | 0.7% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 9,136.45 | 9,810.00 | 7.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 9,136.45 | 9,810.00 | 7.4% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 714.94 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 242.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,546.75 | 10,100.00 | 296.6% |
| Communications | | 5900 | 1.50 | 100.00 | 6566.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,505.19 | 10,200.00 | 191.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 4,636.96 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 4,636.96 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 24,540.00 | 24,540.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 24,540.00 | 24,540.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 547,772.59 | 525,937.00 | -4.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 178,291.78 | 180,000.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 12,281.62 | 11,600.00 | -5.5% |
| 4) Other Local Revenue | | 8600-8799 | 429,034.50 | 395,000.00 | -7.9% |
| 5) TOTAL, REVENUES | | | 619,607.90 | 586,600.00 | -5.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 301,683.43 | 277,270.00 | -8.1% |
| 3) Employee Benefits | | 3000-3999 | 81,293.42 | 88,835.00 | 9.3% |
| 4) Books and Supplies | | 4000-4999 | 282,801.86 | 284,000.00 | 0.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 13,921.45 | 12,275.00 | -11.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 679,700.16 | 662,380.00 | -2.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (60,092.26) | (75,780.00) | 26.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 58,104.60 | 75,880.00 | 30.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 58,104.60 | 75,880.00 | 30.6% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,987.66) | 100.00 | -105.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 13,765.35 | 11,777.69 | -14.4% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 13,765.35 | 11,777.69 | -14.4% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 13,765.35 | 11,777.69 | -14.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 11,777.69 | 11,877.69 | 0.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 11,225.69 | 0.00 | -100.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 11,325.69 | New |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 552.00 | 0.00 | -100.0% |
| Cash in Drawers | | | | | |
| | 0000 | 9780 | 552.00 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 552.00 | New |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (16,108.22) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 24,977.67 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 496.70 | | |
| 6) Stores | | 9320 | 11,225.69 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 20,591.84 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 8,814.15 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 8,814.15 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 11,777.89 | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 178,291.78 | 180,000.00 | 1.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 178,291.78 | 180,000.00 | 1.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 12,281.62 | 11,600.00 | -5.5% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 12,281.62 | 11,600.00 | -5.5% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 429,034.50 | 395,000.00 | -7.9% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 429,034.50 | 395,000.00 | -7.9% |
| TOTAL, REVENUES | | | 619,607.90 | 586,600.00 | -5.3% |

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 184,838.25 | 180,823.00 | -2.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 116,845.18 | 96,447.00 | -17.5% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 301,683.43 | 277,270.00 | -8.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 44,317.31 | 53,583.00 | 20.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 20,522.20 | 19,494.00 | -5.0% |
| Health and Welfare Benefits | | 3401-3402 | 10,311.97 | 10,537.00 | 2.2% |
| Unemployment Insurance | | 3501-3502 | 150.86 | 145.00 | -3.9% |
| Workers' Compensation | | 3601-3602 | 5,028.08 | 4,479.00 | -10.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 963.00 | 597.00 | -38.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 81,293.42 | 88,836.00 | 9.3% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 23,862.96 | 19,000.00 | -20.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 258,938.90 | 265,000.00 | 2.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 282,801.86 | 284,000.00 | 0.4% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 173.68 | 200.00 | 15.2% |
| Dues and Memberships | | 5300 | 300.00 | 325.00 | 8.3% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 6,456.62 | 6,000.00 | -7.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,789.39 | 5,500.00 | -19.0% |
| Communications | | 5900 | 201.76 | 250.00 | 23.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 13,921.45 | 12,275.00 | -11.8% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 679,700.16 | 662,380.00 | -2.5% |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

27 66134 0000000
Form 13

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 58,104.60 | 75,880.00 | 30.6% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 58,104.60 | 75,880.00 | 30.6% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | | | | |
| | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | | | | |
| | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | | | | |
| | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | | | | |
| | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 58,104.60 | 75,880.00 | 30.6% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 93,372.00 | 93,372.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | -0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (272.05) | 1,000.00 | -467.6% |
| 5) TOTAL, REVENUES | | | 93,099.95 | 94,372.00 | 1.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 113,569.34 | 30,000.00 | -73.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 113,569.34 | 30,000.00 | -73.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (20,469.39) | 64,372.00 | -414.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (20,469.39) | 64,372.00 | -414.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 26,040.13 | 5,570.74 | -78.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 26,040.13 | 5,570.74 | -78.6% |
| d) Other Restatements | | 9796 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 26,040.13 | 5,570.74 | -78.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,570.74 | 69,942.74 | 1155.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 5,570.74 | 0.00 | -100.0% |
| Assigned for Deferred Maintenance | 0000 | 9780 | 5,570.74 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 69,942.74 | New |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

27 66134 0000000
Form 14

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,570.74 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 5,570.74 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 5,570.74 | | |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

27 66134 000000
Form 14

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 93,372.00 | 93,372.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 93,372.00 | 93,372.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | | | | |
| | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (272.05) | 1,000.00 | -467.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (272.05) | 1,000.00 | -467.6% |
| TOTAL, REVENUES | | | 93,099.95 | 94,372.00 | 1.4% |

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 57,197.56 | 25,000.00 | -56.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 56,371.78 | 5,000.00 | -91.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 113,569.34 | 30,000.00 | -73.6% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 113,569.34 | 30,000.00 | -73.6% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 173.82 | 25.00 | -85.6% |
| 5) TOTAL, REVENUES | | | 173.82 | 25.00 | -85.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 173.82 | 25.00 | -85.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 173.82 | 25.00 | -85.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,859.68 | 6,033.50 | 3.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,859.68 | 6,033.50 | 3.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,859.68 | 6,033.50 | 3.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,033.50 | 6,058.50 | 0.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 6,033.50 | 0.00 | -100.0% |
| Assigned for Post Employment Benefits | 0000 | 9780 | 6,033.50 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 6,058.50 | New |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

27 66134 0000000
Form 20

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 6,033.50 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 6,033.50 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree w/line F2) (G9 + H2) - (I6 + J2) | | | 6,033.50 | | |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

27 66134 000000
Form 20

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 173.82 | 25.00 | -85.6% |
| Net Increase (Decrease) In the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 173.82 | 25.00 | -85.6% |
| TOTAL, REVENUES | | | 173.82 | 25.00 | -85.6% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 28,523.78 | 5,000.00 | -82.5% |
| 5) TOTAL, REVENUES | | | 28,523.78 | 5,000.00 | -82.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 383,314.55 | 450,000.00 | 17.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 177,836.24 | 100,000.00 | -43.8% |
| 6) Capital Outlay | | 6000-6999 | 20,526.56 | 100,000.00 | 387.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 581,677.35 | 650,000.00 | 11.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | (553,153.57) | (645,000.00) | 16.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (553,153.57) | (645,000.00) | 16.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,504,308.68 | 951,155.11 | -36.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,504,308.68 | 951,155.11 | -36.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,504,308.68 | 951,155.11 | -36.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 951,155.11 | 306,155.11 | -67.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 912,111.57 | 267,111.57 | -70.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 39,043.54 | 0.00 | -100.0% |
| Assigned for technology | 0000 | 9780 | 39,043.54 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 39,043.54 | New |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Building Fund
Expenditures by Object

27 66134 0000000
Form 21

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 951,054.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 258.58 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 951,312.58 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 157.47 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 157.47 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 951,155.11 | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 28,523.78 | 5,000.00 | -82.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | | | | |
| | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 28,523.78 | 5,000.00 | -82.5% |
| TOTAL, REVENUES | | | 28,523.78 | 5,000.00 | -82.5% |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Building Fund
Expenditures by Object

27 66134 000000
Form 21

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 331,919.38 | 225,000.00 | -32.2% |
| Noncapitalized Equipment | | 4400 | 51,395.17 | 225,000.00 | 337.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 383,314.55 | 450,000.00 | 17.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 7,088.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Building Fund
Expenditures by Object

27 66134 000000
Form 21

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 170,748.24 | 100,000.00 | -41.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 177,836.24 | 100,000.00 | -43.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 20,526.56 | 100,000.00 | 387.2% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 20,526.56 | 100,000.00 | 387.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 581,677.35 | 650,000.00 | 11.7% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Building Fund
Expenditures by Object

27 66134 000000
Form 21

Pacific Grove Unified
Monterey County

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 663,611.31 | 218,769.00 | -67.0% |
| 5) TOTAL, REVENUES | | | 663,611.31 | 218,769.00 | -67.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 449,935.62 | 30,000.00 | -93.3% |
| 6) Capital Outlay | | 6000-6999 | 3,881.68 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 200,640.34 | 129,900.00 | -35.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 654,457.64 | 159,900.00 | -75.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | 9,153.67 | 58,869.00 | 543.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 117,024.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 117,024.00 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 126,177.67 | 58,869.00 | -53.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 10,635.68 | 136,813.35 | 1186.4% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 10,635.68 | 136,813.35 | 1186.4% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 10,635.68 | 136,813.35 | 1186.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 136,813.35 | 0.00 | -100.0% |
| Assigned for Capital Outlay projects | | | | | |
| | 0000 | 9780 | 136,813.35 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 195,682.35 | New |

Pacific Grove Unified
Monterey County

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

27 66134 0000000
Form 40

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 99,478.54 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 439,933.79 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 539,412.33 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 402,598.98 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 402,598.98 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 136,813.35 | | |

Pacific Grove Unified
Monterey County

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

27 66134 0000000
Form 40

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 261,012.33 | 218,769.00 | -16.2% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 402,598.98 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 663,611.31 | 218,769.00 | -67.0% |
| TOTAL, REVENUES | | | 663,611.31 | 218,769.00 | -67.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

Pacific Grove Unified
Monterey CountyUnaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object27 66134 000000
Form 40

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 431,635.62 | 20,000.00 | -95.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 18,300.00 | 10,000.00 | -45.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 449,935.62 | 30,000.00 | -93.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,881.68 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,881.68 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 18,018.91 | 12,864.00 | -28.6% |
| Other Debt Service - Principal | | 7439 | 182,621.43 | 117,036.00 | -35.9% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 200,640.34 | 129,900.00 | -35.3% |
| TOTAL, EXPENDITURES | | | 654,457.64 | 159,900.00 | -75.6% |

Pacific Grove Unified
Monterey County

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

27 66134 0000000
Form 40

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 117,024.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 117,024.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | |
| | | | 117,024.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 13,180.98 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,614,566.84 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 3,627,747.82 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 4,336,555.81 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 4,336,555.81 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (708,807.99) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (708,807.99) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,123,644.36 | 3,430,615.39 | -16.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,123,644.36 | 3,430,615.39 | -16.8% |
| d) Other Restatements | | 9795 | 15,779.02 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,139,423.38 | 3,430,615.39 | -17.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,430,615.39 | 3,430,615.39 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 3,430,615.39 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 3,430,615.39 | New |

Pacific Grove Unified
Monterey County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

27 66134 0000000
Form 51

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,430,615.39 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | | | | |
| 3) Accounts Receivable | | | | | |
| 4) Due from Grantor Government | | | | | |
| 5) Due from Other Funds | | | | | |
| 6) Stores | | | | | |
| 7) Prepaid Expenditures | | | | | |
| 8) Other Current Assets | | | | | |
| 9) TOTAL, ASSETS | | | 3,430,615.39 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | | | | |
| 2) Due to Grantor Governments | | | | | |
| 3) Due to Other Funds | | | | | |
| 4) Current Loans | | | | | |
| 5) Unearned Revenue | | | | | |
| 6) TOTAL, LIABILITIES | | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | | | |
| | | | 3,430,615.39 | | |

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 13,180.98 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 13,180.98 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | | | | |
| | | 8611 | 3,444,033.98 | 0.00 | -100.0% |
| Unsecured Roll | | 8612 | 29,611.21 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8613 | 25,978.04 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 87,531.05 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 27,412.56 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,614,566.84 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 3,627,747.82 | 0.00 | -100.0% |

Unaudited Actuals
 Bond Interest and Redemption Fund
 Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 2,869,454.98 | 0.00 | -100.0% |
| Bond Interest and Other Service Charges | | 7434 | 1,467,100.83 | 0.00 | -100.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 4,336,555.81 | 0.00 | -100.0% |
| TOTAL EXPENDITURES | | | 4,336,555.81 | 0.00 | -100.0% |

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA) | 1,908.87 | 1,900.80 | 1,908.87 | 1,928.00 | 1,928.00 | 1,928.00 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 1,908.87 | 1,900.80 | 1,908.87 | 1,928.00 | 1,928.00 | 1,928.00 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 |
| b. Special Education-Special Day Class | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 |
| 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) | 1.65 | 1.65 | 1.65 | 1.65 | 1.65 | 1.65 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 1,910.52 | 1,902.45 | 1,910.52 | 1,929.65 | 1,929.65 | 1,929.65 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------|---------------------------------|------------------------|-----------|-----------|------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 353,836.00 | (136,340.00) | 217,496.00 | | | 217,496.00 |
| Work in Progress | | 628,812.00 | 628,812.00 | | | 628,812.00 |
| Total capital assets not being depreciated | 353,836.00 | 492,472.00 | 846,308.00 | 0.00 | 0.00 | 846,308.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | 55,687,022.00 | 21,000,476.00 | 76,687,498.00 | | | 76,687,498.00 |
| Equipment | 1,355,004.00 | 1,387,122.00 | 2,742,126.00 | | | 2,742,126.00 |
| Total capital assets being depreciated | 57,042,026.00 | 22,387,598.00 | 79,429,624.00 | 0.00 | 0.00 | 79,429,624.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | (16,824,053.00) | (4,459,913.00) | (21,283,966.00) | | | (21,283,966.00) |
| Equipment | (1,094,088.00) | (555,314.00) | (1,649,402.00) | | | (1,649,402.00) |
| Total accumulated depreciation | (17,918,141.00) | (5,015,227.00) | (22,933,368.00) | 0.00 | 0.00 | (22,933,368.00) |
| Total capital assets being depreciated, net | 39,123,885.00 | 17,372,371.00 | 56,496,256.00 | 0.00 | 0.00 | 56,496,256.00 |
| Governmental activity capital assets, net | 39,477,721.00 | 17,864,843.00 | 57,342,564.00 | 0.00 | 0.00 | 57,342,564.00 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Pacific Grove Unified
Monterey County

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

27 66134 0000000
Form CA

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

| Form | Description | Value |
|-------|---|-----------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 63.67% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$0.00 |
| | Adjusted Appropriations Limit | \$28,387,569.40 |
| | Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | \$28,387,569.40 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval. | 6.93% |
| | | |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 05, 2019

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

For County Office of Education:

For School District:

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Fiscal Officer
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nbernahl@pgusd.org
E-mail Address

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries | 17,073,638.92 | 301 | 0.00 | 303 | 17,073,638.92 | 305 | 525,569.20 | | 307 | 16,548,069.72 | 309 |
| 2000 - Classified Salaries | 6,579,721.04 | 311 | 0.00 | 313 | 6,579,721.04 | 315 | 365,712.43 | | 317 | 6,214,008.61 | 319 |
| 3000 - Employee Benefits | 7,068,637.12 | 321 | 152,327.59 | 323 | 6,916,309.53 | 325 | 107,042.33 | | 327 | 6,809,267.20 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 933,020.76 | 331 | 7,122.13 | 333 | 925,898.63 | 335 | 181,463.94 | | 337 | 744,434.69 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 2,301,332.50 | 341 | 500.00 | 343 | 2,300,832.50 | 345 | 931,663.08 | | 347 | 1,369,169.42 | 349 |
| TOTAL | | | | | 33,796,400.62 | 365 | | | TOTAL | 31,884,949.64 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|---------------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 13,621,922.06 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 2,078,502.28 |
| 3. STRS. | | 3101 & 3102 | 3,197,248.60 |
| 4. PERS. | | 3201 & 3202 | 366,759.92 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 347,280.65 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 295,362.47 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 7,820.36 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 258,797.14 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 0.00 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 20,173,693.48 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 0.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | |
| 14. TOTAL SALARIES AND BENEFITS. | | | 20,173,693.48 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 63.67% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|---------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 63.67% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 31,684,949.64 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------|---------------------------------|------------------------|-----------|-----------|------------------------|-----------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 50,598,074.00 | (6,092,074.00) | 44,506,000.00 | | | 44,506,000.00 | 3,000,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | 161,367.00 | 458,075.00 | 619,442.00 | | | 619,442.00 | 200,640.00 |
| Lease Revenue Bonds Payable | | 4,259,560.00 | 4,259,560.00 | | | 4,259,560.00 | |
| Other General Long-Term Debt | | 9,939,342.00 | 9,939,342.00 | | | 9,939,342.00 | |
| Net Pension Liability | 31,100,000.00 | (31,100,000.00) | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | 2,360,636.00 | (2,360,636.00) | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 137,383.00 | 31,971.00 | 169,354.00 | | | 169,354.00 | |
| Governmental activities long-term liabilities | 84,357,460.00 | (24,863,762.00) | 59,493,698.00 | 0.00 | 0.00 | 59,493,698.00 | 3,200,640.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Pacific Grove Unified
Monterey County

Unaudited Actuals
2018-19 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

27 66134 000000
Form ESMOE

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2018-19 Expenditures |
|--|---|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 34,401,815.43 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 910,425.20 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 36,475.52 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 269,019.19 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 305,494.71 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 minus 8000-8699 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | | 60,092.26 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 33,245,987.78 |

Pacific Grove Unified
Monterey County

Unaudited Actuals
2018-19 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

27 66134 000000
Form ESMOE

| Section II - Expenditures Per ADA | | 2018-19 Annual ADA/ Exps. Per ADA |
|--|---------------|--|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 1,902.45 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 17,475.35 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 30,691,941.25 | 15,505.44 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 30,691,941.25 | 15,505.44 |
| B. Required effort (Line A.2 times 90%) | 27,622,747.13 | 13,954.90 |
| C. Current year expenditures (Line I.E and Line II.B) | 33,245,987.78 | 17,475.35 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

Pacific Grove Unified
 Monterey County

Unaudited Actuals
 2018-19 Unaudited Actuals
 Every Student Succeeds Act Maintenance of Effort Expenditures

27 66134 000000
 Form ESMOE

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

| | 2018-19 Calculations | | | 2019-20 Calculations | | |
|---|------------------------|--------------|---------------------|------------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2017-18 Actual | | | 2018-19 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 28,411,109.14 | | 28,411,109.14 | | | 28,387,569.40 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 1,982.19 | | 1,982.19 | | | 1,910.52 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2017-18 | | | Adjustments to 2018-19 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2018-19 P2 Report | | | 2019-20 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 1,910.52 | | 1,910.52 | 1,929.65 | | 1,929.65 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 1,910.52 | | | 1,929.65 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2018-19 Actual | | | 2019-20 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 117,170.60 | | 117,170.60 | 140,263.00 | | 140,263.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 25,213,089.99 | | 25,213,089.99 | 26,529,971.00 | | 26,529,971.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 931,638.14 | | 931,638.14 | 988,589.00 | | 988,589.00 |
| 6. Prior Years' Taxes (Object 8043) | 230,199.38 | | 230,199.38 | 187,484.00 | | 187,484.00 |
| 7. Supplemental Taxes (Object 8044) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 81,159.89 | | 81,159.89 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 12. Parcel Taxes (Object 8621) | 878.14 | | 878.14 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 26,574,136.14 | 0.00 | 26,574,136.14 | 27,846,307.00 | 0.00 | 27,846,307.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 26,574,136.14 | 0.00 | 26,574,136.14 | 27,846,307.00 | 0.00 | 27,846,307.00 |

| | 2018-19 Calculations | | | 2019-20 Calculations | | |
|--|----------------------|--------------|-----------------------|----------------------|--------------|-----------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 695,862.00 | | | 695,825.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 695,862.00 | | | 695,825.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 2,902,632.00 | | 2,902,632.00 | 2,891,396.00 | | 2,891,396.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 2,902,632.00 | 0.00 | 2,902,632.00 | 2,891,396.00 | 0.00 | 2,891,396.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 34,500,113.05 | | 34,500,113.05 | 34,558,166.00 | | 34,558,166.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8860 and 8862) | 149,699.80 | | 149,699.80 | 99,946.00 | | 99,946.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | 2018-19 Actual | | | 2019-20 Budget |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 28,411,109.14 | | | 28,387,569.40 |
| 2. Inflation Adjustment | | | 1.0367 | | | 1.0385 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9638 | | | 1.0100 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 28,387,569.40 | | | 29,775,295.73 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 26,574,136.14 | | | 27,846,307.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) | | | 229,262.40 | | | 231,558.00 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 2,509,295.26 | | | 2,624,813.73 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 2,509,295.26 | | | 2,624,813.73 |
| 7. Local Revenues In Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 126,746.19 | | | 88,381.43 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 26,700,882.33 | | | 27,934,668.43 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) | | | 2,382,549.07 | | | 2,536,432.30 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 26,700,882.33 | | | |
| b. State Subventions (Line D8) | | | 2,382,549.07 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 695,862.00 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 28,387,569.40 | | | |

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 1,546,743.60
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 29,022,925.89

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.33%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

| | |
|---|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 1,803,042.71 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 352,803.91 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 31,520.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 173,941.94 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 2,361,308.56 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 50,540.52 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,411,849.08 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 21,004,656.12 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 3,576,513.05 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 2,810,659.41 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 340,914.44 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 140,840.10 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 721,059.85 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 15,780.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 24,705.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 3,089,509.12 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,896,449.42 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 518,595.63 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 679,700.16 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 34,819,382.30 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

| | |
|---|-------|
| (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) | 6.78% |
|---|-------|

D. Preliminary Proposed Indirect Cost Rate

| | |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/lc) (Line A10 divided by Line B18) | 6.93% |
|---|-------|

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>2,361,308.56</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(353,918.75)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.62%) times Part III, Line B18); zero if negative | <u>50,540.52</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.62%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.87%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>50,540.52</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>50,540.52</u> |

Pacific Grove Unified
Monterey County

Unaudited Actuals
2018-19 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

27 66134 0000000
Form ICR

Approved indirect cost rate: 5.62%
Highest rate used in any program: 6.87%

Note: In one or more resources, the rate used is greater than the approved rate.

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3310 | 530,498.37 | 29,814.00 | 5.62% |
| 01 | 3550 | 12,753.22 | 876.00 | 6.87% |
| 01 | 4035 | 100,152.13 | 5,628.00 | 5.62% |
| 01 | 6387 | 85,594.73 | 2,177.40 | 2.54% |
| 01 | 6500 | 5,085,632.29 | 67,181.00 | 1.32% |
| 11 | 6391 | 1,601,079.76 | 110,000.00 | 6.87% |
| 12 | 6105 | 137,174.51 | 6,384.00 | 4.65% |

Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|---|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 1,000,994.34 | | 0.00 | 1,000,994.34 |
| 2. State Lottery Revenue | 8560 | 367,947.81 | | 179,054.53 | 547,002.34 |
| 3. Other Local Revenue | 8600-8799 | 17,081.20 | | 0.00 | 17,081.20 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,386,023.35 | 0.00 | 179,054.53 | 1,565,077.88 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 525,569.20 | | | 525,569.20 |
| 2. Classified Salaries | 2000-2999 | 54,959.96 | | | 54,959.96 |
| 3. Employee Benefits | 3000-3999 | 23,820.85 | | | 23,820.85 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 138,686.83 | 138,686.83 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 781,673.34 | | | 781,673.34 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 1,386,023.35 | 0.00 | 138,686.83 | 1,524,710.18 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 0.00 | 0.00 | 40,367.70 | 40,367.70 |
| D. COMMENTS: | | | | | |

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

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

| PGUSD | Teacher Full-Time Equivalents | | | | Classroom Units | | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|--------------------|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) | |
| | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | FT Factor(s) | |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 0.00 | 0.00 | 0.00 | 68,279.00 | 3,263,451.06 | 0.00 | 305,511.29 | |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | | | | | | | |
| Instructional Goals Description | | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | | |
| 1110 Regular Education, K-12 | | | | | | | | |
| 3100 Alternative Schools | | | | 8.00 | 113.46 | | 295.00 | |
| 3200 Continuation Schools | | | | | | | | |
| 3300 Independent Study Centers | | | | | | | | |
| 3400 Opportunity Schools | | | | | | | | |
| 3550 Community Day Schools | | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | | |
| 3800 Career Technical Education | | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | | |
| 4760 Bilingual | | | | | | | | |
| 4850 Migrant Education | | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | | | | 4.00 | | | 22.00 | |
| 6000 ROC/P | | | | | | | | |
| Other Goals Description | | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | | |
| 7150 Nonagency - Other | | | | | | | | |
| 8100 Community Services | | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | | |
| Other Funds Description | | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | | |
| C. Total Allocation Factors | 0.00 | 0.00 | 0.00 | 12.00 | 113.46 | 0.00 | 317.00 | |

Unaudited Actuals
 2018-19
 General Fund and Charter Schools Funds
 Program Cost Report

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1110 | Regular Education, K-12 | 20,969,787.88 | 3,593,279.00 | 24,563,066.88 | 2,121,533.28 | 26,684,600.16 | |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3200 | Continuation Schools | 408,472.30 | 0.00 | 408,472.30 | 35,280.11 | 443,752.41 | |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3800 | Career Technical Education | 124,476.92 | 0.00 | 124,476.92 | 10,751.18 | 135,228.10 | |
| 4110 | Regular Education, Adult | 402.24 | 0.00 | 402.24 | 34.74 | 436.98 | |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5000-5999 | Special Education | 5,887,085.21 | 43,962.35 | 5,931,047.56 | 512,269.70 | 6,443,317.26 | |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Costs | | | | | | | |
| | Food Services | | | | 2,677.44 | 2,677.44 | |
| | Enterprise | | | | 140,840.10 | 140,840.10 | |
| | Facilities Acquisition & Construction | | | | 12,251.60 | 12,251.60 | |
| | Other Outgo | | | | 404,208.92 | 404,208.92 | |
| Other Funds | | | | | | | |
| | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 269,042.46 | 269,042.46 | |
| | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (134,540.00) | (134,540.00) | |
| Totals | Total General Fund and Charter Schools Funds Expenditures | 27,390,224.55 | 3,637,241.35 | 31,027,465.90 | 2,814,371.47 | 34,401,815.43 | |

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

| Goal | Type of Program | Instruction | Instructional Supervision and Administration | Library, Media, Technology and Other Instructional Resources | School Administration | Pupil Support Services | Pupil Transportation | Ancillary Services | Community Services | General Administration | Plant Maintenance and Operations | Facilities Rents and Leases | Total |
|-----------------------------------|-------------------------------------|-----------------------|--|--|--------------------------------|------------------------|-----------------------|-----------------------|-------------------------------------|------------------------|----------------------------------|-----------------------------|---------------|
| Instructional Goals | (Functions 1000-1999) | (Functions 2100-2200) | (Functions 2420-2495) | (Function 2700) | (Functions 3110-3160 and 3900) | (Function 3600) | (Functions 4000-4999) | (Functions 5000-5999) | (Functions 7000-7999, except 7210)* | (Functions 8100-8400) | (Function 8700) | | |
| 0001 | Pre-Kindergraten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 16,379,252.61 | 391,922.33 | 363,859.74 | 2,475,553.73 | 1,018,285.03 | 340,914.44 | | | | 0.00 | 0.00 | 20,969,787.88 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 332,885.83 | 0.00 | 0.00 | 75,586.47 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 408,472.30 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 124,476.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 124,476.92 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 402.24 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 402.24 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 4,201,990.02 | 0.00 | 0.00 | 269,188.54 | 1,319,459.22 | 96,447.43 | 0.00 | | | 0.00 | 0.00 | 5,887,085.21 |
| 6000 | R.O.C.P. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Charged Costs | | 21,038,605.38 | 391,922.33 | 363,859.74 | 2,820,750.98 | 2,337,744.25 | 96,447.43 | 340,914.44 | 0.00 | 0.00 | 0.00 | 0.00 | 27,390,224.55 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|--------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 45,519.33 | 3,263,451.06 | 284,308.61 | 3,593,279.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 22,759.67 | 0.00 | 21,202.68 | 43,962.35 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 68,279.00 | 3,263,451.06 | 305,511.29 | 3,637,241.35 |

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|---------------------|--------------------|---------------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 45,519.33 | 3,263,451.06 | 284,308.61 | 3,593,279.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 22,759.67 | 0.00 | 21,202.68 | 43,962.35 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 68,279.00 | 3,263,451.06 | 305,511.29 | 3,637,241.35 |

| | | |
|--|--|---------------|
| A. Central Administration Costs in General Fund and Charter Schools Funds | | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 721,059.85 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 31,520.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 1,818,822.71 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 377,508.91 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 2,948,911.47 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 27,390,224.55 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 3,637,241.35 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 31,027,465.90 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 1,916,672.08 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 518,595.63 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 679,700.16 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 3,114,967.87 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 34,142,433.77 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 8.64% |

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|--|----------------------------------|-------------------------------|---|--------------------------------------|-------------------|
| Food Services (Objects 1000-5999, 6400, and 6500) | 2,677.44 | | | | 2,677.44 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 140,840.10 | | | 140,840.10 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 12,251.60 | | 12,251.60 |
| Other Outgo (Objects 1000-7999) | | | | 404,208.92 | 404,208.92 |
| Total Other Costs | 2,677.44 | 140,840.10 | 12,251.60 | 404,208.92 | 559,978.06 |

| Description | Direct Costs - Transfers In 5750 | Interfund Transfers Out 5750 | Indirect Costs - Transfers In 7350 | Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--|------------------------------------|--|------------------------------------|--|---|---------------------------------|-------------------------------|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (134,540.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 269,019.19 | 0.00 | 94,387.29 |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 110,000.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 93,890.59 | 0.00 | | |
| Fund Reconciliation | | | | | | | 93,890.59 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 24,540.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 58,104.60 | 0.00 | | |
| Fund Reconciliation | | | | | | | 496.70 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 117,024.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Transfers In 5750 | Interfund Transfers Out 5750 | Indirect Costs - Transfers In 7350 | Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--|------------------------------------|--|------------------------------------|--|---|---------------------------------|-------------------------------|
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 67 SELF-INSURANCE FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 71 RETIREE BENEFIT FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 134,540.00 | (134,540.00) | 269,019.19 | 269,019.19 | 94,387.29 | 94,387.29 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| UNDPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 518,263.32 | 0.00 | 0.00 | 0.00 | 107,163.50 | 299,008.20 | 1,867,743.01 | | 2,782,178.03 |
| 2000-2999 | Classified Salaries | 119,822.57 | 0.00 | 0.00 | 0.00 | 91,508.39 | 646,637.99 | 738,801.55 | | 1,596,770.50 |
| 3000-3999 | Employee Benefits | 185,617.06 | 0.00 | 0.00 | 0.00 | 57,760.89 | 274,177.91 | 750,774.86 | | 1,268,930.52 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 3,744.43 | 7,886.11 | 19,960.76 | | 31,591.30 |
| 5000-5999 | Services and Other Operating Expenditures | 111,717.24 | 0.00 | 0.00 | 0.00 | 49,662.42 | 0.00 | 48,912.84 | | 210,292.30 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Total Direct Costs | | | | | | | | | | |
| 7310 | Transfers of Indirect Costs | 935,420.19 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 3,416,192.82 | 0.00 | 5,889,762.65 |
| 7350 | Transfers of Indirect Costs - Interfund | 67,181.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,814.00 | | 96,995.00 |
| PCRA | Program Cost Report Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Total Indirect Costs and PCR Allocations | | | | | | | | | | |
| TOTAL COSTS | | | | | | | | | | |
| | | 111,143.33 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 3,446,006.62 | 0.00 | 6,030,719.98 |
| | | 1,048,563.52 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 3,446,006.62 | 0.00 | 140,957.33 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 416,915.66 | | 416,915.66 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 113,582.71 | | 113,582.71 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Total Direct Costs | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 530,498.37 | 0.00 | 530,498.37 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,814.00 | | 29,814.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Total Indirect Costs | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,814.00 | 0.00 | 29,814.00 |
| TOTAL BEFORE OBJECT 8980 | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 560,312.37 | 0.00 | 560,312.37 |
| Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 6000-5999) | | | | | | | | | | |
| TOTAL COSTS | | | | | | | | | | |
| | | | | | | | | | | 165,331.26 |
| | | | | | | | | | | 394,981.11 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3395, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 518,283.32 | 0.00 | 0.00 | 0.00 | 107,163.50 | 299,008.20 | 1,857,743.01 | | 2,782,178.03 |
| 2000-2999 | Classified Salaries | 119,822.57 | 0.00 | 0.00 | 0.00 | 91,508.39 | 646,637.99 | 321,885.89 | | 1,179,854.84 |
| 3000-3999 | Employee Benefits | 185,617.06 | 0.00 | 0.00 | 0.00 | 57,760.89 | 274,777.91 | 637,191.95 | | 1,155,347.81 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 3,744.43 | 7,886.11 | 19,960.76 | | 31,591.30 |
| 5000-5999 | Services and Other Operating Expenditures | 111,717.24 | 0.00 | 0.00 | 0.00 | 0.00 | 49,662.42 | 48,912.64 | | 210,292.30 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 935,420.19 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 2,885,694.25 | 0.00 | 5,359,264.28 |
| 7310 | Transfers of Indirect Costs | 67,181.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 67,181.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 43,962.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 43,962.33 |
| | Total Indirect Costs and PCR Allocations | 111,143.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 111,143.33 |
| | TOTAL BEFORE OBJECT 8980 | 1,046,563.52 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 2,885,694.25 | 0.00 | 5,470,407.61 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 165,331.26 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 4,075,006.26 |
| | | | | | | | | | | 4,240,337.56 |

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

| 2017-18 Expenditures | A. State and Local | B. Local Only |
|--|--------------------|---------------|
| 1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | 4,627,590.18 | 3,563,858.76 |
| 2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | | |
| 3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) | | |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | | |
| 5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4) | 4,627,590.18 | 3,563,858.76 |
| C. Unduplicated Pupil Count | | |
| 1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet | 247.00 | |
| 2. Enter any adjustments not included in Line C1 (explain below) | 0.00 | |
| 3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2) | 247.00 | |

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Expenditures by LEA (LE-CY) and the 2017-18 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

| | State and Local | Local Only |
|-------------------------|-----------------|------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | 0.00 | 0.00 |

SELPA: (??)

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

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

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

| | <u>State and Local</u> | <u>Local Only</u> |
|--|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | _____ | _____ |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | _____ |
| Increase in funding (if difference is positive) | <u>0.00</u> | _____ |
| Maximum available for MOE reduction (50% of increase in funding) | <u>0.00 (a)</u> | _____ |
| Current year funding (IDEA Section 619 - Resource 3315) | _____ | _____ |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | <u>0.00 (b)</u> | _____ |

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

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

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

| |
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SELPA: (??)

SECTION 3

| | Column A | Column B | Column C |
|--|--|---|-----------------------|
| | Actual Expenditures (LE-CY Worksheet) FY 2018-19 | Actual Expenditures Comparison Year 2017- | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 6,030,719.98 | | |
| b. Less: Expenditures paid from federal sources | 394,981.11 | | |
| c. Expenditures paid from state and local sources | 5,635,738.87 | 4,627,590.18 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 4,627,590.18 | |
| Less: Exempt reduction(s) for SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 5,635,738.87 | 4,627,590.18 | 1,008,148.69 |

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

| | Actual FY 2018-19 | Comparison Year 2011-12 | Difference |
|---|----------------------|----------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 6,030,719.98 | | |
| b. Less: Expenditures paid from federal sources | 394,981.11 | | |
| c. Expenditures paid from state and local sources | 5,635,738.87 | 3,563,863.98 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,563,863.98 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 5,635,738.87 | 3,563,863.98 | |
| d. Special education unduplicated pupil count | 245 | 179 | |
| e. Per capita state and local expenditures (A2c/A2d) | 23,003.02 | 19,909.85 | 3,093.17 |

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

| | Actual FY 2018-19 | Comparison Year 2014-15 | Difference |
|---|----------------------|----------------------------|--------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 4,240,337.55 | 3,075,176.88 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 3,075,176.88 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 4,240,337.55 | 3,075,176.88 | 1,165,160.67 |

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

| | Actual FY 2018-19 | Comparison Year 20-11 | Difference |
|--|----------------------|--------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 4,240,337.55 | 3,039,108.10 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE | | 3,039,108.10 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 4,240,337.55 | 3,039,108.10 | |
| b. Special education unduplicated pupil count | 245 | 179 | |
| c. Per capita local expenditures (B2a/B2b) | 17,307.50 | 16,978.26 | 329.24 |

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

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

Nancy Bernahl
Contact Name

831-646-6516
Telephone Number

Fiscal Officer
Title

nbernahl@pgusd.org
Email Address

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| UNDPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 509,334.00 | 0.00 | 0.00 | 0.00 | 107,371.00 | 207,165.00 | 1,942,226.00 | | 2,766,096.00 |
| 2000-2999 | Classified Salaries | 126,335.00 | 0.00 | 0.00 | 0.00 | 91,406.00 | 678,308.00 | 687,135.00 | | 1,583,184.00 |
| 3000-3999 | Employee Benefits | 148,438.00 | 0.00 | 0.00 | 0.00 | 53,222.00 | 267,025.00 | 571,228.00 | | 1,039,913.00 |
| 4000-4999 | Books and Supplies | 3,406.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 6,500.00 | 20,877.00 | | 33,783.00 |
| 5000-5999 | Services and Other Operating Expenditures | 107,571.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,840.00 | 33,500.00 | | 153,911.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 895,084.00 | 0.00 | 0.00 | 0.00 | 254,999.00 | 1,171,838.00 | 3,254,966.00 | 0.00 | 5,576,837.00 |
| 7310 | Transfers of Indirect Costs | 90,352.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,987.00 | | 113,339.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 90,352.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,987.00 | | 113,339.00 |
| | TOTAL COSTS | 985,436.00 | 0.00 | 0.00 | 0.00 | 254,999.00 | 1,171,838.00 | 3,277,953.00 | 0.00 | 5,690,226.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 5000-1999 | Certificated Salaries | 509,334.00 | 0.00 | 0.00 | 0.00 | 107,371.00 | 207,165.00 | 1,942,226.00 | | 2,766,096.00 |
| 2000-2999 | Classified Salaries | 126,335.00 | 0.00 | 0.00 | 0.00 | 91,406.00 | 678,308.00 | 320,777.00 | | 1,216,826.00 |
| 3000-3999 | Employee Benefits | 148,438.00 | 0.00 | 0.00 | 0.00 | 53,222.00 | 267,025.00 | 458,699.00 | | 927,384.00 |
| 4000-4999 | Books and Supplies | 3,406.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 6,500.00 | 20,877.00 | | 33,783.00 |
| 5000-5999 | Services and Other Operating Expenditures | 107,571.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,840.00 | 33,500.00 | | 153,911.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 895,084.00 | 0.00 | 0.00 | 0.00 | 254,999.00 | 1,171,838.00 | 2,776,079.00 | 0.00 | 5,098,000.00 |
| 7310 | Transfers of Indirect Costs | 90,352.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 90,352.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 90,352.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 90,352.00 |
| | TOTAL BEFORE OBJECT 8980 | 985,436.00 | 0.00 | 0.00 | 0.00 | 254,999.00 | 1,171,838.00 | 2,776,079.00 | 0.00 | 5,188,352.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 0.00 | 0.00 |
| | TOTAL COSTS | | | | | | | | | 117,679.00 |
| | | | | | | | | | | 5,306,031.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 0000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | 117,679.00 |
| | TOTAL COSTS | | | | | | | | | 4,114,927.00 |
| | | | | | | | | | | 4,232,606.00 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5050) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 518,263.32 | 0.00 | 0.00 | 0.00 | 107,163.50 | 299,008.20 | 1,857,743.01 | | 2,782,178.03 |
| 2000-2999 | Classified Salaries | 119,822.57 | 0.00 | 0.00 | 0.00 | 91,508.39 | 646,637.99 | 738,801.55 | | 1,596,770.50 |
| 3000-3999 | Employee Benefits | 185,617.06 | 0.00 | 0.00 | 0.00 | 57,760.89 | 274,777.91 | 750,774.66 | | 1,268,930.52 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 3,744.43 | 7,886.11 | 19,960.76 | | 31,591.30 |
| 5000-5999 | Services and Other Operating Expenditures | 111,717.24 | 0.00 | 0.00 | 0.00 | 0.00 | 49,662.42 | 48,912.64 | | 210,292.30 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 935,420.19 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 3,416,192.62 | 0.00 | 5,889,762.65 |
| 7310 | Transfers of Indirect Costs | 67,181.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,814.00 | | 96,995.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 43,962.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 43,962.33 |
| | Total Indirect Costs | 111,143.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,814.00 | | 140,957.33 |
| | TOTAL COSTS | 1,002,601.19 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 3,446,006.62 | 0.00 | 5,966,757.65 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 416,915.66 | | 416,915.66 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 113,582.71 | | 113,582.71 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 530,498.37 | 0.00 | 530,498.37 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,814.00 | | 29,814.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,814.00 | | 29,814.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 560,312.37 | 0.00 | 560,312.37 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 165,331.26 |
| | TOTAL COSTS | | | | | | | | | 394,981.11 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-8999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 518,263.32 | 0.00 | 0.00 | 0.00 | 107,163.50 | 299,008.20 | 1,857,743.01 | | 2,782,178.03 |
| 2000-2999 | Classified Salaries | 119,822.57 | 0.00 | 0.00 | 0.00 | 91,508.39 | 646,637.99 | 321,885.89 | | 1,179,854.84 |
| 3000-3999 | Employee Benefits | 185,617.06 | 0.00 | 0.00 | 0.00 | 57,760.89 | 274,777.91 | 637,191.95 | | 1,155,347.81 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 3,744.43 | 7,886.11 | 19,960.76 | | 31,591.30 |
| 5000-5999 | Services and Other Operating Expenditures | 111,717.24 | 0.00 | 0.00 | 0.00 | 0.00 | 49,662.42 | 48,912.64 | | 210,292.30 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 935,420.19 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 2,885,694.25 | 0.00 | 5,359,264.28 |
| 7310 | Transfers of Indirect Costs | 67,181.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 67,181.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 43,962.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 43,962.33 |
| | Total Indirect Costs | 67,181.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 67,181.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | 1,002,601.19 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 2,885,694.25 | 0.00 | 5,426,445.28 |
| | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | |
| Regular | TOTAL COSTS | 1,002,601.19 | 0.00 | 0.00 | 0.00 | 260,177.21 | 1,277,972.63 | 2,885,694.25 | 0.00 | 5,426,445.28 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 2000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240; all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 165,331.26 |
| | TOTAL COSTS | | | | | | | | | 165,331.26 |
| | | | | | | | | | | 4,075,006.29 |
| | | | | | | | | | | 4,240,337.55 |

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

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Budget by LEA (LB-B) and the 2018-19 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

| | State and Local | Local Only |
|-------------------------|-----------------|------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | 0.00 | 0.00 |

SELPA: (??)

SECTION 2

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

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

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

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

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

SELPA: (??)

SECTION 3

| | Column A | Column B | Column C |
|--|--|---|-----------------------|
| | Budgeted Amounts (LB-B Worksheet) FY 2019-20 | Actual Expenditures Comparison Year 2018-19 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 5,690,226.00 | | |
| b. Less: Expenditures paid from federal sources | 384,195.00 | | |
| c. Expenditures paid from state and local sources | 5,306,031.00 | 4,460,023.00 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 4,460,023.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 5,306,031.00 | 4,460,023.00 | 846,008.00 |

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

| | Budgeted Amounts FY 2019-20 | Comparison Year 2011-12 | Difference |
|---|--------------------------------|----------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 5,690,226.00 | | |
| b. Less: Expenditures paid from federal sources | 384,195.00 | | |
| c. Expenditures paid from state and local sources | 5,306,031.00 | 3,563,863.96 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,563,863.96 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 5,306,031.00 | 3,563,863.96 | |
| d. Special education unduplicated pupil count | 245 | 179 | |
| e. Per capita state and local expenditures (A2c/A2d) | 21,657.27 | 19,909.85 | 1,747.42 |

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

| | Budget FY 2019-20 | Comparison Year 2018-19 | Difference |
|---|----------------------|----------------------------|------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 4,232,606.00 | 3,706,553.00 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,706,553.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 4,232,606.00 | 3,706,553.00 | 526,053.00 |

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

| | Budget FY 2019-20 | Comparison Year 2011-12 | Difference |
|--|----------------------|----------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures | | | |
| a. Expenditures paid from local sources | 4,232,606.00 | 3,039,108.10 | |
| Add/Less: Adjustments required for MOE calculation | | | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,039,108.10 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 4,232,606.00 | 3,039,108.10 | |
| b. Special education unduplicated pupil count | 245 | 179 | |
| c. Per capita local expenditures (B2a/B2b) | 17,275.94 | 16,978.26 | 297.68 |

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

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

Nancy Bernahl
Contact Name

831-646-6516
Telephone Number

Fiscal Officer
Title

nbernahl@pgusd.org
Email Address

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Board Calendar/Future Meetings

DATE: September 5, 2019

PERSON(S) RESPONSIBLE: Ralph Gómez Porras, Superintendent

RECOMMENDATION:

The Administration recommends that the Board review and possibly modify the schedule of meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

BACKGROUND:

The Board has approved Bylaw 9320, which states that regular Board meetings be held on the first and third Thursday of each month, from August through June. At the annual organizational meeting held in December, Trustees approves the meeting calendar as presented. The calendar is reviewed at each Board meeting.

INFORMATION:

Changes to the Board meeting dates must be approved by a majority vote of the Trustees.

Board Meeting Calendar, 2019-20 School Year

| | | |
|--|---|--------------------------------------|
| Aug. 22 | Regular Board Meeting ✓ Student Enrollment Update ✓ Back to School Night Dates ✓ Property Tax Report ✓ Set Date for Annual Organizational meeting ✓ Quarterly Facilities Project Updates* ✓ Quarterly District Safety Update* | District Office |
| Sept. 5 | Regular Board Meeting ✓ Unaudited Actual Report ✓ Budget Revision #1 ✓ Local Control Accountability Plan Review | Forest Grove (School Site Visit) |
| Sept. 19 | Regular Board Meeting ✓ Williams Uniform Complaint Report | District Office |
| Sept. 21 <i>*Special Meeting Saturday</i> | Special Board Meeting ✓ Board Goals – Review/Revise ✓ Strategic Plan – Review/Revised | District Office |
| Oct. 3 | Regular Board Meeting ✓ Superintendent’s Goals ✓ Bus Ridership ✓ Week of the School Administrator | Robert Down (School Site Visit) |
| Oct. 24 | Regular Board Meeting ✓ Quarterly District Safety Update* ✓ Budget Revision #2 on 2019-20 Working Budget (Preliminary First Interim) | District Office |
| Nov. 14 | Regular Board Meeting ✓ PGHS Course Bulletin Information/Discussion | Middle School (School Site Visit) |
| Nov. 21 | Regular Board Meeting ✓ Intent Form Due (to serve as Board President or Vice President) ✓ Review of Special Education Contracts ✓ Quarterly Facilities Project Updates* | High School (School Site Visit) |
| Dec. 12 | Organizational Meeting ✓ Election of 2019-20 Board President and Clerk ✓ First Interim Report ✓ Budget Revision #3 ✓ PGHS Course Bulletin Action/Discussion ✓ Williams Uniform Complaint Report ✓ Employee Recognition ✓ Review of Legal Services Costs ✓ Solicitation of Funds Report | District Office |

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

- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Future Agenda Items

DATE: September 5, 2019

PERSON(S) RESPONSIBLE: Ralph Gómez Porras, Superintendent

RECOMMENDATION:

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

BACKGROUND:

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

INFORMATION:

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

The following is a list of future agenda items as of the September 5, 2019 Regular Board Meeting:

- Affordable Housing Project Impacts to District- Property Tax (In progress)
- District Field Trips Review- Continued discussion regarding the equity of field trips between the two elementary schools (September 19)
- DARE Update- School Resource Officer Hankes will present information to the Board regarding the DARE program (September 19)
- Counseling at District Schools- Continued discussion regarding counseling services and hours offered at the school sites (Fall 2019)
- AP Results- The Board requested a presentation by Pacific Grove High School Administration on AP Results (Fall 2019)
- Dual Language Elementary Program