

CSBA Sample

Administrative Regulation

Personal Illness/Injury Leave

AR 4161.1 4361.1

Personnel

Note: The following administrative regulation is subject to collective bargaining. Education Code 44978 provides a minimum of 10 days of personal illness or injury leave (sick leave) per year for certificated employees working five days a week. The Governing Board may allow additional days at its discretion; if it does so, the following paragraph should be revised accordingly.

Note: Labor Code 245-249 (the Healthy Workplaces, Healthy Families Act) require districts to grant a minimum of one hour of paid sick leave for every 30 hours worked to their employees who work for 30 days within a year of their employment, including temporary and substitute employees. Pursuant to Labor Code 246, a district may use a different sick leave accrual method which provides for the accrual to be on a regular basis so that an employee accrues at least 24 hours of sick leave or paid time off by the 120th calendar day of his/her employment or each calendar year or 12-month period.

Note: The provisions of Labor Code 245-249 are very broad and only district employees covered by a valid collective bargaining agreement may be exempted from them, if the collective bargaining agreement expressly provides paid sick leave in an amount equal to or exceeding the amount of leave required pursuant to Labor Code 246, includes final and binding arbitration of disputes regarding the application of the paid sick days provisions, and provides premium wage rates for all overtime hours worked and a regular hourly rate of pay of not less than 30 percent more than the state minimum wage rate. Since many districts may not satisfy all the conditions for this exemption, this administrative regulation has been drafted to include the requirements of Labor Code 245-249. Any district whose collective bargaining agreement meets all the conditions for exemption may modify this administrative regulation accordingly.

Note: For additional requirements of Labor Code 245-249, see the section titled "Healthy Workplaces, Healthy Families Act Requirements" below. For paid sick leave for temporary and substitute certificated employees, see BP/AR 4121 - Temporary/Substitute Personnel. For sick leave for classified employees, see AR 4261.1 - Personal Illness/Injury Leave.

Certificated employees employed five school days per week are entitled to 10 days' leave of absence with full pay for personal illness or injury (sick leave) per school year of service. Employees who work less than five school days per week (part-time employees) shall be granted sick leave in proportion to the time they work. However, any part-time employee who is entitled to less than three days of paid sick leave per year due to the amount of time worked shall be granted sick leave pursuant to Labor

Code 246, if he/she is eligible. (Education Code 44978; Labor Code 245-249)

(cf. 4161/4261/4361 - Leaves)

(cf. 4161.9/4261.9/4361.9 - Catastrophic Leave Program)

Use of Sick Leave

Note: Items #1-8 below reflect allowable uses of sick leave specified in law. The district may expand this list to include any additional purposes authorized by law, authorized by the district, or included in a bargaining agreement.

Certificated employees may use sick leave for absences due to:

1. Accident or illness, whether or not the absence arises out of or in the course of employment; quarantine which results from contact with other persons having a contagious disease during the employee's performance of his/her duties; or temporary inability to perform assigned duties because of illness, accident, or quarantine (Education Code 44964)

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

2. Pregnancy, miscarriage, childbirth, and related recovery (Education Code 44965, 44978)

(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

3. Personal necessity (Education Code 44981)

(cf. 4161.2/4261.2/4361.2 - Personal Leaves)

Note: Optional item #4 below may be revised as desired to specify a different minimum increment for sick leave.

4. Medical and dental appointments, in increments of not less than one hour

5. Industrial accidents or illnesses when leave granted specifically for that purpose has been exhausted (Education Code 44984)

(cf. 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave)

Note: Pursuant to the Family and Medical Leave Act (FMLA) (29 USC 2612) and California Family Rights Act (CFRA) (Government Code 12945.2), a district is required to grant leave to an eligible employee to bond with a child after the birth, adoption, or foster care placement of the child, if the district employs 50 or more employees within 75 miles of the worksite where the employee requesting the leave is employed. For this purpose, employees may, but are not required to, use sick leave for any otherwise unpaid FMLA or CFRA leave.

Note: Government Code 12945.6, as added by SB 63 (Ch. 686, Statutes of 2017), extends the right to parental leave to an eligible employee who is not covered by FMLA or CFRA when the district employs 20-49 employees within 75 miles of the worksite where the employee requesting the leave is employed.

Note: For further information regarding parental leave, see AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave.

6. Need of the employee to bond with a child within one year of the child's birth, adoption, or foster care placement (parental leave) (Education Code 44977.5; Government Code 12945.2, 12945.6; 29 USC 2612; 29 CFR 825.112)

Note: Pursuant to Labor Code 233, any district that provides sick leave to its employees is required to permit them to use sick leave, in an amount not less than the sick leave that would be accrued during six months at the employee's then current rate of entitlement, for the purposes specified in items #7-8 below.

Note: For the purpose of using sick leave to attend to the health care needs of a family member, as specified in item #7 below, Labor Code 245.5 defines "family member" as an employee's spouse, registered domestic partner, child (biological, adopted, or foster child; stepchild; legal ward; or a child to whom the employee stands in loco parentis), parent (biological, adoptive, or foster parent; stepparent; legal guardian of an employee or the employee's spouse or registered domestic partner; or a person who stood in loco parentis when the employee was a minor child), grandparent, grandchild, or sibling.

Note: For additional information about leaves for victims of domestic violence, sexual assault, or stalking granted in accordance with item #8 below, see AR 4161.2/4261.2/4361.2 - Personal Leaves.

7. Need of the employee or his/her family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care (Labor Code 233, 246.5)

8. Need of the employee to seek or obtain any relief or medical attention specified in Labor Code 230(c) and/or 230.1(a) for the health, safety, or welfare of the employee or his/her child, when the employee has been a victim of domestic violence, sexual assault, or stalking (Labor Code 233, 246.5)

For the purposes specified in items #7-8, an employee may use, in any calendar year, the amount of sick leave he/she would accrue during six months at his/her current rate of entitlement. (Labor Code 233)

An employee may take sick leave at any time during the school year, even if credit for sick leave has not yet been accrued. (Education Code 44978)

Note: The following paragraph is optional.

An employee shall reimburse the district for any unearned sick leave used as of the date of his/her termination.

Unused days of sick leave shall be accumulated from year to year without limitation.
(Education Code 44978)

Note: The following optional paragraph may be revised to reflect district practice.

At the beginning of each school year, employees shall be notified of the amount of sick leave they have accumulated.

The district shall not require new employees to waive leave accumulated in a previous district. (Education Code 44979, 44980)

Note: Pursuant to Education Code 44979-44980, a certificated employee is entitled to have his/her accumulated sick leave transferred with him/her in the circumstances specified in the following optional paragraph.

The Superintendent or designee shall notify any certificated employee who leaves the district after at least one school year of employment that if the employee accepts a certificated position in another district, county office of education, or community college district within one year, he/she may request that the district transfer his/her accumulated sick leave to the new employer. (Education Code 44979, 44980)

Additional Leave for Disabled Military Veterans

Note: Education Code 44978.2, as amended by SB 731 (Ch. 597, Statutes of 2017), provides that an employee who is a military veteran or a former or current member of the California National Guard or a federal reserve component is entitled to additional sick leave with pay for up to 10 days for the purpose of undergoing medical treatment for a qualifying military service-connected disability (i.e., an injury or disease that occurred during active duty or was made worse by active military service and that has a disability rating by the U.S. Department of Veterans Affairs of 30 percent or higher). As amended, Education Code 44978.2 provides that credit for such leave begins on either the effective date of the employee's disability rating decision from the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later.

In addition to any other entitlement for sick leave with pay, a certificated employee who is a former active duty member of the U.S. Armed Forces or a former or current member of the California National Guard or a federal reserve component shall be entitled to sick leave with pay of up to 10 days for the purpose of undergoing medical treatment, including mental health treatment, for a military service-connected disability rated at 30 percent or more by the U.S. Department of Veterans Affairs. An eligible employee who works less than five days per week shall be entitled to such leave in proportion to the time he/she works. (Education Code 44978.2)

The amount of leave shall be credited to the employee either on the date the employee

receives confirmation of the submission of his/her disability application to the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later. When the employee receives his/her disability rating decision, he/she shall report that information to the Superintendent or designee. If the disability rating decision makes the employee eligible for the leave, the time used before the decision shall be counted toward the 10-day maximum leave. If the disability rating decision makes the employee ineligible for the leave, the district may change the sick leave time used before the disability rating decision to an alternative leave balance. (Education Code 44978.2)

Note: Pursuant to Education Code 44978.2, the district may require proof that a leave granted under this law is used for treatment of a military service-connected disability. The following paragraph may be revised to reflect district practice.

The Superintendent or designee may require verification, in accordance with the section "Verification Requirements" below, that the employee used the leave to obtain treatment of a military service-connected disability.

Leave for military-service connected disability shall be available for 12 months following the first date that the leave was credited. Leave not used during the 12-month period shall not be carried over and shall be forfeited. (Education Code 44978.2)

Notification of Absence

Note: The following optional section may be revised to reflect district practice.

An employee shall notify the district of his/her need to be absent as soon as such need is known, so that substitute services may be secured. This notification shall include an estimate of the expected duration of absence. If the absence becomes longer than estimated, the employee shall so notify the district. If the duration of absence becomes shorter than estimated, the employee shall notify the district not later than three o'clock in the afternoon of the day preceding the day on which he/she intends to return to work. If the employee fails to notify the district and the failure results in a substitute being secured, the cost of the substitute shall be deducted from the employee's pay.

(cf. 4121 - Temporary/Substitute Personnel)

Continued Absence After Available Sick Leave Is Exhausted/Differential Pay

Note: Pursuant to Education Code 44977, an employee who is absent for up to five months after exhausting all his/her available sick leave must receive his/her regular salary minus the cost of a substitute. Option 1 below reflects this requirement. However, Education Code 44983 provides that Education Code 44977 does not apply to those districts that adopt a rule that gives certificated employees 50 percent or more of their regular salary during the period of absence. Option 2 below is for use by districts that choose to specify such a level of compensation; these districts are mandated to adopt a rule to this effect.

Note: When an employee is absent for a period of more than five months, or is absent for a cause other than illness, Education Code 44977 and 44983 provide that the amount deducted from his/her salary shall be determined according to the rules and regulations adopted by the Board as long as such rules are not in conflict with State Board of Education regulations. If not covered in the district's bargaining agreement, the district may add provisions to this section reflecting salary deductions for employees absent longer than five months.

OPTION 1:

During each school year, when a certificated employee has exhausted all available sick leave, including all accumulated sick leave, and, due to illness or accident, continues to be absent from his/her duties for an additional period of up to five school months, the employee shall receive his/her regular salary minus the actual cost of a substitute to fill the position. If the district has made every reasonable effort to secure the services of a substitute and has been unable to do so, the amount that would have been paid to a substitute shall be deducted from the employee's salary. (Education Code 44977)

An employee shall not be provided more than one five-month period per illness or accident. However, if the school year ends before the five-month period is exhausted, the employee may take the balance of the five-month period in a subsequent school year. (Education Code 44977)

Note: Option 2 below is mandated for use by districts that choose to provide employees at least 50 percent of their regular salary during the period of absence pursuant to Education Code 44983. The following paragraph specifies 50 percent and should be modified by districts that have set a higher percentage.

OPTION 2:

After a certificated employee has exhausted all available sick leave, including all accumulated sick leave, and, due to illness or accident, continues to be absent for an additional period of up to five months, he/she shall receive 50 percent of his/her regular salary during the additional period of absence. (Education Code 44983)

Absence Beyond Five-Month Period/Reemployment List

Note: The following paragraph is required for districts that select Option 1 (i.e., differential pay) in the section "Continued Absence After Available Sick Leave Is Exhausted/Differential Pay" above and should be carefully considered by districts that select Option 2 (i.e., 50 percent pay). Education Code 44978.1 requires the establishment of a reemployment list for employees who are unable to resume their duties after the five-month period provided pursuant to Education Code 44977. Although Education Code 44978.1 does not explicitly require a reemployment list for districts selecting Option 2, such districts should be aware that failure to establish a reemployment list may subject employees to termination following a five-month absence.

Note: Therefore, any district that selects Option 2 and currently maintains a reemployment list for employees who are absent beyond the five-month period, or that wishes to establish such a list, should consult legal counsel before changing its policy or practices.

If a certificated employee is not medically able to resume his/her duties after the five-month period provided pursuant to Education Code 44977, the employee shall be placed either in another position or on a reemployment list. Placement on the reemployment list shall be for 24 months for probationary employees or 39 months for permanent employees and shall begin at the expiration of the five-month period. If during this time the employee becomes medically able, he/she shall be returned to employment in a position for which he/she is credentialed and qualified. (Education Code 44978.1)

(cf. 4116 - Probationary/Permanent Status)

Parental Leave

Note: The following section is subject to any conflicting provision in a collective bargaining agreement that provides greater parental leave rights.

During each school year, a certificated employee may use all available sick leave, including accumulated sick leave, for the purpose of parental leave for a period up to 12 work weeks. The 12-week period shall be reduced by any period of sick leave, including accumulated sick leave, taken during a period of such parental leave. (Education Code 44977.5)

Note: Unlike leave taken pursuant to Government Code 12945.2, leave taken pursuant to Education Code 44977.5 does not require an employee to have at least 1,250 hours of service with the district during the previous 12-month period in order to be eligible for parental leave. See AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave for further information on requirements related to the California Family Rights Act.

Eligibility for such leave shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 44977.5)

Note: Pursuant to Education Code 44977.5, the district is required to provide differential pay to a certificated employee when he/she has exhausted all available sick leave, including accumulated sick leave, and continues to be absent due to parental leave pursuant to Government Code 12945.2. Such an employee is entitled to receive differential pay, calculated in the same manner described in Option 1 or 2 in the section "Continued Absence After Available Sick Leave Is Exhausted/Differential Pay" above, for up to 12 work weeks.

***Note: Since Education Code 44977.5 does not expressly require districts to provide differential pay to employees who are eligible for parental leave pursuant to Government Code 12945.6, as added by SB 63 (Ch. 686, Statutes of 2017), it is unclear whether

such employees would be entitled to differential pay. Districts should consult legal counsel if they have questions regarding differential pay for such employees.***

An employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave shall receive differential pay for the remainder of the 12 work weeks. (Education Code 44977.5)

Parental leave taken pursuant to Education Code 44977.5 shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 or 12945.6, and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. (Education Code 44977.5; Government Code 12945.2, 12945.6)

Verification Requirements

Note: Education Code 44978 mandates the Board to adopt regulations requiring proof of illness or injury and prescribing the means of verification. However, Education Code 44978 provides that these regulations shall not discriminate against evidence of treatment and the need for treatment by the practice of a well-recognized religion. For verification requirements for employees on leave pursuant to the Family and Medical Leave Act, see AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave. The following section should be modified to reflect district practice and any procedures which have been specified in bargaining agreements.

Note: Labor Code 233 requires districts to allow their employees to use sick leave for the purposes specified in Labor Code 246.5, the paid sick leave law. Because the paid sick leave law is silent on requests for verification, and actually requires an employer to provide an employee with paid sick days upon oral or written request, districts should be cautious in requiring verification for sick leave used for the purposes specified in Labor Code 246.5 (items #7-8 in the section "Use of Sick Leave" above). Although a district is permitted to require verification from an employee who is a victim of domestic violence, sexual assault, or stalking, pursuant to Labor Code 230 and 230.1, a general insistence on verification could be deemed a violation of Labor Code 246.5. Any district with questions regarding its authority related to verification should consult legal counsel.

After any absence due to illness or injury, the employee shall verify the absence by submitting a completed and signed district absence form to his/her immediate supervisor.

The Superintendent or designee may require verification whenever an employee's absence record shows chronic absenteeism or a pattern of absences immediately before or after weekends and/or holidays or whenever available evidence clearly indicates that an absence is not related to illness or injury.

In addition, the Superintendent or designee may require an employee to visit a physician selected by the district, at district expense, in order to receive a report on the medical condition of the employee. The report shall include a statement as to the employee's need for further leave of absence and a prognosis as to when the employee will be able to return to work. If the report concludes that the employee's condition does not warrant

continued absence, the Superintendent or designee may, after giving notice to the employee, deny further leave.

Note: 42 USC 2000ff-1, the Genetic Information Nondiscrimination Act, and its implementing regulations, 29 CFR 1635.1-1635.12, specify that it is unlawful for a district to request, require, or purchase an employee's or his/her family member's individual genetic information except in complying with the medical certification requirements for family care and medical leave purposes or with the employee's prior written authorization. See AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave. Pursuant to 29 CFR 1635.9, any such information received by the district must be kept confidential as specified below.

Any district request for additional verification by an employee's physician or a district-selected physician shall be in writing and shall specify that the report to be submitted to the district should not contain the employee's genetic information.

Any genetic information received by the district on behalf of an employee shall be treated as a confidential medical record, maintained in a file separate from the employee's personnel file, and shall not be disclosed except in accordance with 29 CFR 1635.9.

Before returning to work, an employee who has been absent for surgery, hospitalization, or extended medical treatment may be asked to submit a letter from his/her physician stating that he/she is able to return to duty and stipulating any necessary restrictions or limitations.

(cf. 4032 - Reasonable Accommodation)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

Healthy Workplaces, Healthy Families Act Requirements

Note: Pursuant to Labor Code 245-249, all employers, including those that provide paid time off to their employees under existing policy or other law, must comply with the requirements specified in the following section. Pursuant to Labor Code 248.5, noncompliance with the Healthy Workplaces, Healthy Families Act could result in enforcement action against the employer, including the imposition of civil and monetary penalties. Any district with questions regarding the applicability of this new law should consult its legal counsel.

No employee shall be denied the right to use accrued sick days, and the district shall not in any manner discriminate or retaliate against an employee for using or attempting to use sick leave, filing a complaint with the Labor Commissioner, or alleging district violation of Labor Code 245-249.

To ensure the district's compliance with Labor Code 245-249, the Superintendent or designee shall:

1. At a conspicuous location in each workplace, display a poster on paid sick leave

that includes the following information:

- a. That an employee is entitled to accrue, request, and use paid sick days
 - b. The amount of sick days provided by Labor Code 245-249
 - c. The terms of use of paid sick days
 - d. That discrimination or retaliation against an employee for requesting and/or using sick leave is prohibited by law and that an employee has the right to file a complaint with the Labor Commissioner if the district discriminates or retaliates against him/her
2. Provide at least 24 hours or three days of paid sick leave to each eligible employee to use per year and allow eligible employees to use accrued sick leave upon reasonable request
 3. Provide eligible employees written notice, on their pay stub or other document issued with their pay check, of the amount of paid sick leave they have available

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
 4. Keep a record documenting the hours worked and paid sick days accrued and used by each eligible employee for three years

Legal Reference:

EDUCATION CODE

- 44964 Power to grant leave of absence in case of illness, accident, or quarantine
- 44965 Granting of leaves of absence for pregnancy and childbirth
- 44976 Transfer of leave rights when school is transferred to another district
- 44977 Salary deduction during absence from duties up to five months after sick leave is exhausted
- 44977.5 Differential pay during parental leave up to 12 weeks after sick leave is exhausted
- 44978 Provisions for sick leave of certificated employees
- 44978.1 Inability to return to duty; placement in another position or on reemployment list
- 44978.2 Leave for military service connected disability
- 44979 Transfer of accumulated sick leave to another district
- 44980 Transfer of accumulated sick leave to a county office of education
- 44981 Leave of absence for personal necessity
- 44983 Exception to sick leave when district adopts specific rule
- 44984 Industrial accident or illness
- 44986 Leave of absence for disability allowance applicant

GOVERNMENT CODE

- 12945.1-12945.2 California Family Rights Act
- 12945.6 Parental leave

LABOR CODE

220 Sections inapplicable to public employees

230 Jury duty; legal actions by domestic violence, sexual assault and stalking victims, right to time off

230.1 Employers with 25 or more employees; domestic violence, sexual assault and stalking victims, right to time off

233 Illness of child, parent, spouse or domestic partner

234 Absence control policy

245-249 Healthy Workplaces, Healthy Families Act of 2014

CODE OF REGULATIONS, TITLE 5

5601 Transfer of accumulated sick leave

UNITED STATES CODE, TITLE 29

2601-2654 Family and Medical Leave Act of 1993, as amended

UNITED STATES CODE, TITLE 42

2000ff-2000ff-11 Genetic Information Nondiscrimination Act of 2008

CODE OF FEDERAL REGULATIONS, TITLE 29

825.100-825.702 Family and Medical Leave Act of 1993

1635.1-1635.12 Genetic Information Nondiscrimination Act of 2008

COURT DECISIONS

Veguez v. Governing Board of Long Beach Unified School District, (2005) 127

Cal.App.4th 406

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November 16, 2018

To: Superintendents, Member School Districts (K-12)

From: Erin E. Stagg 
Associate General Counsel

Subject: Annual Development Fee Accounting
Memo No. 40-2018

Reminder: Development Fee Accounting requirements must be met **prior to December 27, 2018.** The following information and documents are provided to assist school districts in maintaining statutory compliance.

Government Code section 66006 requires that an annual accounting of development fees must be made available to the public no later than December 27, 2018. The governing board – at its next regularly-scheduled meeting at least 15 days after the accounting has been made available to the public – must review the annual accounting.

Every five years, additional findings must be made for any fund in which development fees remained unexpended at the end of a fiscal year.

I. Annual Accounting: Government Code Section 66006

School districts collecting development fees (e.g., statutory school facilities fees and other impact mitigation payments) must provide a separate accounting for each separate account or fund into which such fees or payments were deposited.

Section 66006(b)(1) requires the annual accounting for each fund include the following information:

- (A) A brief description of the type of fee in the account or fund.
- (B) The amount of the fee.
- (C) The beginning and ending balance of the account or fund.



(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement; include the total percentage of the cost of the public improvement that was funded with fees.

(F) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of section 66001, and the public improvement remains incomplete.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

(H) The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001.¹

Each fee-collecting district must make the accounting available to the public by December 27, 2018, which is within 180 days after the last day of the fiscal year as required by statute. In addition, the governing board must review the information at its next regularly-scheduled board meeting held no earlier than 15 days after the information becomes available to the public. Notice of the time and place of this meeting, including the address at which the information may be reviewed, must be mailed at least 15 days prior to the meeting to anyone who has filed a written request with the district for such notice.

II. Every Fifth Fiscal Year: Government Code Section 66001

Government Code section 66001(d)(1) requires that for the fifth fiscal year following the first deposit into each account or fund, and every five years thereafter, the local agency must make certain findings. These findings must also be made available to the public by December 27, 2018. When a local agency fails to make the required five-year findings, the agency is required to refund the *unexpended portion* of the fee, and any interest accrued thereon. *Walker v. City of San Clemente*, 239 Cal. App. 4th 1350, 1371 (2015)(emphasis in original).

In *Walker*, the city was ordered to refund approximately \$10.5 million in unexpended fees for failing to make the required five-year findings. Specifically, the city failed to discuss the relationship between the nearly \$10 million balance in the Beach Parking Impact Fee account and the purpose for which the fee was established, nor did it demonstrate a reasonable relationship between the unexpended fees and their purpose. The city's purported findings identifying the sources and funds anticipated to complete financing for incomplete beach parking

¹ Government Code section 66001(e) requires districts to refund developer fees that are not appropriated within a five-year period from date of collection. Government Code section 66001(f) provides a method for allocating such non-appropriated fees if the administrative costs of refunding exceed the amount to be refunded.



improvements and designating the approximate dates when it anticipated receiving that funding were also insufficient.

The *Walker* decision affirms that section 66001 imposes a duty on the local agency to reexamine the need for the unexpended fees. Specifically, the *Walker* court explained, “[t]he City may not rely on findings it made 20 years earlier to justify the original establishment of the Beach Parking Impact Fee, or the findings it made 13 years earlier to justify reducing the amount of the fee. Instead, the Act required the City to make new findings demonstrating a continuing need for beach parking improvements caused by the new development in the noncoastal zone.”

To comply with section 66001(d)(1), a district must make all of the following findings ***with respect to that portion of the account or fund remaining unexpended***, whether committed or uncommitted:

(A) Identify the purpose to which the fee is to be put.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged. The *Walker* decision interpreted this to include an assessment of the impact of the development on the local agency, the current status of the need for the fund, the status of any improvements identified when the fee was established, what has been done since the fee was imposed, and future plans.

(C) Identify all sources and amounts of funding anticipated to complete financing and incomplete improvements identified in Government Code section 66001(a)(2), which states if the use is financing public facilities, the facilities shall be identified. It is optional, but identification can be made by reference to a capital improvement plan as specified in Government Code sections 65403 or 66002, or in other public documents that identify the public facilities for which the fee is charged.

(D) Designate the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account or fund.

In sum, the local agency must affirmatively demonstrate that it still needs the unexpended fee to achieve the purpose for which it was originally imposed, and that the agency has a plan on how to use the unexpended balance to achieve that purpose.

The findings required by this subdivision need only be made for moneys in possession of the local agency and need not be made with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date. As noted above, if the findings are not made as required by this subdivision, the local agency must refund the unexpended moneys in the account or fund plus interest as provided in Government Code section 66001(e).

III. Additional Information and Suggestions

Enclosed with this letter are three forms to assist with Government Code sections 66001 and 66006 compliance. The attachments include:



- A sample resolution related to statutory fees collected under Education Code section 17620. (For districts which still have fees collected under “SB 201” — Government Code section 65970, *et seq.*—a separate resolution is available upon request.)
 - A sample Exhibit 1, to be completed and attached to the resolution addressing the information required by Government Code section 66006 (Annual Accounting).
 - A sample Exhibit 2, to be completed and attached to the resolution addressing the information required by Government Code section 66001 (Fifth-Year Accounting).
- Instructions to complete Exhibit 1 and Exhibit 2.
- Copies of relevant Code provisions.

These three documents assume that there are funds remaining in the account(s) or fund(s) in question for which a report under Government Code section 66001 is necessary. If that is not the case, please contact our office and we can provide a modified form of resolution. Finally, a reminder that even if funds remaining at the end of the fiscal year have been spent prior to the date of the accounting, it remains necessary to comply with Government Code section 66001 and complete the Fifth-Year Accounting. Although, the fact that the funds remaining have been spent will be reflected on both Exhibit 1 (reference (F)) and Exhibit 2 (references (C) and (D)).

Please contact our office with questions regarding this Legal Update or any other legal matter.

The information in this Legal Update is provided as a summary of law and is not intended as legal advice. Application of the law may vary depending on the particular facts and circumstances at issue. We, therefore, recommend that you consult legal counsel to advise you on how the law applies to your specific situation.

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**RESOLUTION OF THE GOVERNING BOARD OF THE
SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2017-2018 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:**

(Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated _____, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

_____(the "Fund");

- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2018, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits 1 and 2 which are hereby incorporated by reference into this Resolution) was made available to the public on _____, 2018. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had filed a written request for it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2017-2018 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit 1 and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit 2;
- D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged as more specifically identified in Exhibit 2;
- E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit 2;
- F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit 2; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, _____, _____ of the Governing Board of the
_____ District of _____ County, State of
California, certify that this Resolution proposed by _____, seconded by
_____, was duly passed and adopted by the Board, at an official and
public meeting this _____ day of _____, 2018, by the following vote:

AYES:

NOES:

ABSENT:

_____ of the Board
of the _____
District of _____ County, California

EXHIBIT 1

**TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2017-2018
FOR THE FOLLOWING FUND OR ACCOUNT:
_____ (the "Fund")**

Per Government Code section 66006(b)(1)(A-H) as indicated:

A. A brief description of the type of fee in the Fund:

B. The amount of the fee.

C. The beginning and ending balance of the Fund.

See Attachment ____.

D. The amount of the fees collected and the interest earned.

See Attachment ____.

E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment ____.

F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:

H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

EXHIBIT 2

**TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2017-2018
FOR THE FOLLOWING FUND OR ACCOUNT:
_____ (the “Fund”)**

Per Government Code section 66001(d)(1)(A-D) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:
- B. With respect to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:
 - a. There is an ongoing need for the Fund to complete construction or reconstruction to reduce overcrowding caused by the development.
 - b. The status of improvements identified when the fee was established are as follows:
 - c. The following has been done since the fee was imposed:
 - d. Future plans include:
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:
- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

INSTRUCTIONS for Exhibit 1

- **SECTION A:**

The fees may be described as: **Statutory school facilities fees**

- **SECTION B:**

The amount of the fee could be generally described as follows:

1. For unified districts (or districts not sharing the fee with another district):

\$3.79 per square foot of assessable space of residential construction; and \$0.61 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees.

Note: The \$3.79 and \$0.61 amounts are based upon the January 24, 2018, State Allocation Board index adjustment. Districts which have not increased their fees should use the actual amount of their fees.

2. For elementary or high school districts (sharing the fee with another district):

\$3.79 per square foot of assessable space of residential construction; and \$0.61 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees. Pursuant to Education Code section 17623 and an agreement with the district(s) sharing territory with the district, generally only _____ % of the maximum fee specified above is distributed to this district.

- **SECTION E:**

The identification of each public improvement on which fees were expended must be as specific as possible. This can be done by referring to the project's name if it has one (e.g., "construction of comprehensive high school #4, ABC High School), or a description of the project which identifies the nature and scope of the improvement (e.g., "construction of one new classroom of approximately 1000 square feet at ABC Elementary School"). This section should also indicate those amounts spent for administration costs associated with adopting, collecting, and reporting the fees, and any refunds made (other than those reported in section H. of Exhibit 1).

- **SECTION F:**

If the district has not made the determination identified, the following may be inserted: **N/A. The District has not made this determination.**

- SECTION G:

If the district has not made any transfers or loans, the following may be inserted: **N/A. The District has not made any such interfund transfers or loans.**

- SECTION H:

The Exhibit 1 template assumes that no refunds or allocations under the specified statutes have been made. The refunds referred to are not refunds made under the district's exemption procedures, but refunds made if the district fails to identify an approximate starting date for a project once it has determined that there are sufficient funds to complete it.

INSTRUCTIONS for Exhibit 2

With respect to Exhibit 2, remember that this report **only** applies to any money remaining **unexpended** in the fund or account at the end of the fiscal year.

- With respect to SECTION A of Exhibit 2, information as to how any money remaining unexpended in the fund or account at the end of the fiscal year will be spent must be inserted. This information must be as specific as possible, referring to the particular project or projects on which the money will be spent. This can be done by referring to the project's name if it has one (e.g., "construction of comprehensive high school #4, ABC High School), or a description of the project which identifies the nature and scope of the improvement (e.g., "construction of one new classroom of approximately 1000 square feet at ABC Elementary School"). This section should also indicate those amounts spent for administration costs associated with adopting, collecting, and reporting the fees.
- With respect to SECTION B of Exhibit 2, information demonstrating a reasonable relationship between the fee and the purpose for which the fee was originally charged should be as specific as possible. District's must consider that the requirements of section 66001 impose a duty to *reexamine* the need for the unexpended fees under the *Walker* decision.
- With respect to SECTIONS C and D of Exhibit 2, the information to be provided relates to the project or projects identified in section A. of Exhibit 2.

State of California

GOVERNMENT CODE

Section 66006

66006. (a) If a local agency requires the payment of a fee specified in subdivision (c) in connection with the approval of a development project, the local agency receiving the fee shall deposit it with the other fees for the improvement in a separate capital facilities account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the local agency, except for temporary investments, and expend those fees solely for the purpose for which the fee was collected. Any interest income earned by moneys in the capital facilities account or fund shall also be deposited in that account or fund and shall be expended only for the purpose for which the fee was originally collected.

(b) (1) For each separate account or fund established pursuant to subdivision (a), the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the following information for the fiscal year:

(A) A brief description of the type of fee in the account or fund.

(B) The amount of the fee.

(C) The beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

(H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

(2) The local agency shall review the information made available to the public pursuant to paragraph (1) at the next regularly scheduled public meeting not less than 15 days after this information is made available to the public, as required by this subdivision. Notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the local agency for mailed

notice of the meeting. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

(c) For purposes of this section, “fee” means any fee imposed to provide for an improvement to be constructed to serve a development project, or which is a fee for public improvements within the meaning of subdivision (b) of Section 66000, and that is imposed by the local agency as a condition of approving the development project.

(d) Any person may request an audit of any local agency fee or charge that is subject to Section 66023, including fees or charges of school districts, in accordance with that section.

(e) The Legislature finds and declares that untimely or improper allocation of development fees hinders economic growth and is, therefore, a matter of statewide interest and concern. It is, therefore, the intent of the Legislature that this section shall supersede all conflicting local laws and shall apply in charter cities.

(f) At the time the local agency imposes a fee for public improvements on a specific development project, it shall identify the public improvement that the fee will be used to finance.

(Amended by Stats. 1996, Ch. 569, Sec. 2. Effective January 1, 1997.)

State of California

GOVERNMENT CODE

Section 66001

66001. (a) In any action establishing, increasing, or imposing a fee as a condition of approval of a development project by a local agency, the local agency shall do all of the following:

(1) Identify the purpose of the fee.

(2) Identify the use to which the fee is to be put. If the use is financing public facilities, the facilities shall be identified. That identification may, but need not, be made by reference to a capital improvement plan as specified in Section 65403 or 66002, may be made in applicable general or specific plan requirements, or may be made in other public documents that identify the public facilities for which the fee is charged.

(3) Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.

(4) Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.

(b) In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

(c) Upon receipt of a fee subject to this section, the local agency shall deposit, invest, account for, and expend the fees pursuant to Section 66006.

(d) (1) For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identify the purpose to which the fee is to be put.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

(C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a).

(D) Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into the appropriate account or fund.

(2) When findings are required by this subdivision, they shall be made in connection with the public information required by subdivision (b) of Section 66006. The findings required by this subdivision need only be made for moneys in possession of the local agency, and need not be made with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date. If the findings are not

made as required by this subdivision, the local agency shall refund the moneys in the account or fund as provided in subdivision (e).

(e) Except as provided in subdivision (f), when sufficient funds have been collected, as determined pursuant to subparagraph (F) of paragraph (1) of subdivision (b) of Section 66006, to complete financing on incomplete public improvements identified in paragraph (2) of subdivision (a), and the public improvements remain incomplete, the local agency shall identify, within 180 days of the determination that sufficient funds have been collected, an approximate date by which the construction of the public improvement will be commenced, or shall refund to the then current record owner or owners of the lots or units, as identified on the last equalized assessment roll, of the development project or projects on a prorated basis, the unexpended portion of the fee, and any interest accrued thereon. By means consistent with the intent of this section, a local agency may refund the unexpended revenues by direct payment, by providing a temporary suspension of fees, or by any other reasonable means. The determination by the governing body of the local agency of the means by which those revenues are to be refunded is a legislative act.

(f) If the administrative costs of refunding unexpended revenues pursuant to subdivision (e) exceed the amount to be refunded, the local agency, after a public hearing, notice of which has been published pursuant to Section 6061 and posted in three prominent places within the area of the development project, may determine that the revenues shall be allocated for some other purpose for which fees are collected subject to this chapter and which serves the project on which the fee was originally imposed.

(g) A fee shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan.

(Amended by Stats. 2006, Ch. 194, Sec. 1. Effective January 1, 2007.)

REPORT OF THE EXECUTIVE OFFICER
State Allocation Board Meeting, January 24, 2018

INDEX ADJUSTMENT ON THE ASSESSMENT FOR DEVELOPMENT

PURPOSE OF REPORT

To report the index adjustment on the assessment for development, which may be levied pursuant to Education Code Section 17620.

DESCRIPTION

The law requires the maximum assessment for development be adjusted every two years by the change in the Class B construction cost index, as determined by the State Allocation Board (Board) at its January meeting. This item requests that the Board make the adjustment based on the change reflected using the RS Means index.

AUTHORITY

Education Code Section 17620(a)(1) states the following: "The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code."

Government Code Section 65995(b)(3) states the following: "The amount of the limits set forth in paragraphs (1) and (2) shall be increased in 2000, and every two years thereafter, according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting, which increase shall be effective as of the date of that meeting."

BACKGROUND

There are three levels that may be levied for developer's fees. The fees are levied on a per-square foot basis. The lowest fee, Level I, is assessed if the district conducts a Justification Study that establishes the connection between the development coming into the district and the assessment of fees to pay for the cost of the facilities needed to house future students. The Level II fee is assessed if a district makes a timely application to the Board for new construction funding, conducts a School Facility Needs Analysis pursuant to Government Code Section 65995.6, and satisfies at least two of the requirements listed in Government Code Section 65995.5(b)(3). The Level III fee is assessed when State bond funds are exhausted; the district may impose a developer's fee up to 100 percent of the School Facility Program new construction project cost.

A historical comparison of the assessment rates for development fees for 2014 and 2016 are shown below for information. According to the RS Means, the cost index for Class B construction increased by 8.78, during the two year period from January 2016 to January 2018, requiring the assessment for development fees to be adjusted as follows beginning January 2018:

RS Means Index Maximum Level I Assessment Per Square Foot

	<u>2014</u>	<u>2016</u>	<u>2018</u>
Residential	\$3.36	\$3.48	\$3.79
Commercial/Industrial	\$0.54	\$0.56	\$0.61

RECOMMENDATION

Increase the 2018 maximum Level I assessment for development in the amount of 8.78 percent using the RS Means Index to be effective immediately.

Payables Prelist

11/16/2018 ()

PSD

Check

199 - Coast Paper & Supply Inc.		
PO 19-00156-11/16/2018	01-9010-0-1110-1000-4300-204-3056	\$42.31
		\$42.31
168 - Department of Justice		
PO 19-00147-11/16/2018	01-0000-0-0000-2700-5800-200-2801	\$32.00
		\$32.00
61 - Martha Gagnier		
PO 19-00149-11/16/2018	12-9010-0-8500-1000-4300-200-3020	\$48.94
		\$48.94
68 - GREEN WASTE		
PO 19-00146-11/16/2018	01-0000-0-0000-8100-5523-200-2801	\$275.72
		\$275.72
304 - Huala, Astrid		
PO 19-00152-11/16/2018	01-9006-0-1110-1000-5808-200-2341	\$8.40
		\$8.40
188 - Sze-Wing Lau		
PO 19-00150-11/16/2018	01-0000-0-1110-1000-4300-200-3009	\$63.28
		\$63.28
164 - PACIFIC GAS & ELECTRIC COMPANY		
PO 19-00151-11/16/2018	01-0000-0-0000-8100-5511-200-2801	\$208.14
		\$208.14
166 - PALACE ART & STATIONERY		
PO 19-00153-11/16/2018	01-1100-0-1110-1000-4300-200-3000	\$177.58
PO 19-00155-11/16/2018	01-0000-0-0000-2700-4350-200-2801	\$185.00
		\$362.58
273 - Terra X Pest Services		
PO 19-00148-11/16/2018	01-0000-0-0000-8100-5524-200-2801	\$642.00
		\$642.00
316 - U.S. Bank Equipment Finance		
PO 19-00154-11/16/2018	01-0000-0-0000-7200-5650-200-2801	\$287.52
		\$287.52
315 - Zoom Imaging Solutions, Inc.		
PO 19-00157-11/16/2018	01-0000-0-0000-7200-5650-200-2801	\$77.42
		\$77.42
	Payment Type Check Total	\$2,048.31

Payables Prelist**11/16/2018 ()****PSD****Grand Total :****\$2,048.31****Amount**

Fund 01

\$1,999.37

Fund 12

\$48.94

Grand Total :**\$2,048.31**-----
PRESIDENT-----
SECRETARY

PREPARED BY: ----- DATE: -----

REVIEWED BY: ----- DATE: -----

Payables Prelist

11/27/2018 ()

PSD

Check

16 - CENTRAL HOME SUPPLY

PO 19-00159-11/26/18	01-0000-0-8100-8100-4380-200-3010	\$898.40
		\$898.40

146 - Theresa Cicchinelli

PO 19-00160-11/26/18	01-6300-0-1110-1000-4100-200-3000	\$318.59
PO 19-00160-11/26/18	01-9010-0-1110-1000-4300-204-3056	\$485.03
PO 19-00160-11/26/18	01-9010-0-1110-1000-5800-204-3056	\$1,000.00
PO 19-00160-11/26/18	01-1100-0-1110-1000-4300-204-3000	\$434.51
		\$2,238.13

198 - DeiRossi, Ivan

PO 19-00158-11/26/18	01-0000-0-0000-2420-5800-200-2801	\$1,406.25
PO 19-00158-11/26/18	01-1400-0-1110-2420-5800-200-2801	\$2,081.25
		\$3,487.50

310 - Great West Gourmet

PO 19-00167-11/27/18	13-5310-0-0000-3700-4700-200-3101	\$539.00
		\$539.00

228 - Mary J Ryan

PO 19-00164-Reimb of Student Lunch Fees	13-5310-0-0000-3700-4700-200-3101	\$730.80
		\$730.80

116 - MISSION LINEN SERVICE

PO 19-00165-11/26/18	13-5310-0-0000-3700-4390-200-3101	\$124.20
		\$124.20

166 - PALACE ART & STATIONERY

PO 19-00166-11/27/18	01-1100-0-1110-1000-4300-200-3000	\$129.95
		\$129.95

268 - Seabright Speech Therapy

PO 19-00163-11/26/18	01-3310-0-5770-1190-5808-200-1320	\$1,890.00
		\$1,890.00

82 - SISC - SELF-INSURED SCHOOLS

PO 19-00162-11/26/18	01-0000-0-0000-0000-9514-000-0000	\$8,178.40
PO 19-00162-11/26/18	12-0000-0-0000-0000-9514-000-0000	\$1,934.10
PO 19-00162-11/26/18	13-0000-0-0000-0000-9514-000-0000	\$460.50
		\$10,573.00

309 - SYSCO

PO 19-00161-11/26/18	13-5310-0-0000-3700-4700-200-3101	\$885.24
PO 19-00161-11/26/18	01-0000-0-0000-8100-4370-200-2801	\$330.08
PO 19-00161-11/26/18	01-9010-0-1110-1000-4300-204-3056	\$372.46
		\$1,587.78

Payment Type Check Total**\$22,198.76**

Payables Prelist**11/27/2018 ()****PSD**

Grand Total : **\$22,198.76****Amount**

Fund 01 \$17,524.92

Fund 12 \$1,934.10

Fund 13 \$2,739.74

Grand Total : **\$22,198.76**-----
PRESIDENT-----
SECRETARY

PREPARED BY: _____ DATE: _____

REVIEWED BY: _____ DATE: _____

Payables Prelist**11/30/2018 ()****PSD****Check**

39 - AT&T

PO 19-00172-11/30/2018

01-0000-0-0000-2700-5900-200-2801

\$205.32

\$205.32

58 - FALCON TRADING CO. INC

PO 19-00171-11/30/2018

13-5310-0-0000-3700-4700-200-3101

\$381.53

\$381.53

79 - Lerner, Joan

PO 19-00168-11/30/2018

01-6500-0-5770-3140-5808-200-1304

\$1,590.84

\$1,590.84

268 - Seabright Speech Therapy

PO 19-00169-11/30/2018

01-3310-0-5770-1190-5808-200-1320

\$1,800.00

PO 19-00170-11/30/2018

01-3310-0-5770-1190-5808-200-1320

\$1,890.00

\$3,690.00**Payment Type Check Total****\$5,867.69**

Payables Prelist**11/30/2018 ()****PSD****Grand Total :****\$5,867.69****Amount**

Fund 01

\$5,486.16

Fund 13

\$381.53

Grand Total :**\$5,867.69**-----
PRESIDENT-----
SECRETARY

PREPARED BY: _____ DATE: _____

REVIEWED BY: _____ DATE: _____

Principal Apportionment Tax
2018-19 Period 1

2018-19 Period 1

		Secured	Unsecured	Hoptr	In Lieu	Timber	Prior Yr	Prior Yr	Supplemental		Prior Yr		Community	RDA	RDA	College		
		0100	0110	0830	0190/0197	Yield	0120/0130	Imp	0150/0151	ERAF	Restrict	Sub	RDA Funds	Residual	Asset	Districts	Excess	Grand
		0100	0110	0830	0440	0852	0142/0143	n/a	0160/0161	0200	n/a	Total	1162	Distributions	Liquidation	ERAF	ERAF	Total
GL Key		A-1	A-2	A-3	A-4	A-5	A-6	A-7	A-8	A-9	A-10	A-11	A-12	A-13	A-14	A-15	A-16	
Bonny Doon	640101	1,612,702	33,954	9,308	388		1,454		Basic Aid	Basic Aid		1,657,806	0	0				1,657,806
Happy Valley	640201	968,383	20,396	5,591	0		1,125		Basic Aid	Basic Aid		995,495	0	0				995,495
Lakeside	131410/42	1,001,780	21,159	5,800	0		921		Santa Clara	Santa Clara		1,029,660	0	0				1,029,660
Loma Prieta	131412/34	3,059,809	64,570	17,701	0		2,766		Santa Clara	Santa Clara		3,144,846	0	0				3,144,846
Live Oak	640301	1,875,701	38,432	10,536	4,484		4,955		190,654	568,142		2,692,904	284,186	2,933,697				5,910,787
Mountain	640401	939,762	19,811	5,431	0		873		0	27,941		993,818	0	0				993,818
Pacific	640501	235,818	4,903	1,344	2,788		269		4,935	34,744		284,801	0	0				284,801
Santa Cruz City	641501	21,329,067	448,767	123,025	5,667		19,360		Basic Aid	Basic Aid		21,925,886	143,133	1,763,191				23,832,210
Soquel	640801	8,820,687	185,515	50,857	1,460		12,171		252,837	446,807		9,770,334	233,056	2,623,915				12,627,305
Total Elementary		39,843,709	837,507	229,593	14,787	0	43,894	0	448,426	1,077,634	0	42,495,550	660,375	7,320,803	0	0	0	50,476,728
Los Gatos High	131414	2,711,681	57,239	15,692	0		7,640		Santa Clara	Basic Aid		2,792,252						2,792,252
Santa Cruz High	641401	24,384,784	511,924	140,339	9,435		32,498		616,916	1,065,896		26,761,792	397,373	3,319,491				30,478,656
Total High School		27,096,465	569,163	156,031	9,435	0	40,138	0	616,916	1,065,896	0	29,554,044	397,373	3,319,491		0	0	33,270,908
Aromas	642200	67,164	1,409	386								68,959						68,959
Pajaro Valley	642001	62,178,458	1,360,189	355,905	22,608		117,218		1,279,389	5,473,362		70,787,129	374,199	1,523,351				72,684,679
San Lorenzo																		
Valley	641101	17,706,420	371,818	101,930	0	87,340	21,539		343,779	1,363,169		19,995,995	0	0				19,995,995
Scotts Valley	640701	11,973,283	252,461	69,210	0		14,986		261,703	588,625		13,160,268	0	896,755				14,057,023
Total Unified																		
School Districts		91,925,325	1,985,877	527,431	22,608	87,340	153,743	0	1,884,871	7,425,156	0	104,012,351	374,199	2,420,106	0	0	0	106,806,656
Districts Total		158,865,499	3,392,547	913,055	46,830	87,340	237,775	0	2,950,213	9,568,686	0	176,061,945	1,431,947	13,060,400		0	0	190,554,292
crosscheck												176,061,945						
Santa Cruz COE	641210	10,611,983	233,057	60,722	3,197	10,206	18,561		203,778	185,989		11,327,493	60,659	871,617				12,259,769
	131424/26/28/																	
Santa Clara COE	30/32/36/40	501,495	10,580	2,899	0		1,417		0			516,391						516,391
COE Total		11,113,478	243,637	63,621	3,197	10,206	19,978	0	203,778	185,989	0	11,843,884	60,659	871,617		0	0	12,776,160
crosscheck												11,843,884						
Total		169,978,977	3,636,184	976,676	50,027	97,546	257,753	0	3,153,991	9,754,675	0	187,905,829	1,492,606	13,932,017		0	0	203,330,452

RESOLUTION 2019-5
RESOLUTION OF THE GOVERNING BOARD OF THE
PACIFIC ELEMENTARY SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2017-2018 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
FACILITIES FUND (FUND 25)
(Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated 12/1/16, and is referred to herein as the “School Facilities Fee Resolution” and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Facilities Fund AKA Fund 25 (the “Fund”);

- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2018, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits 1 and 2 which are hereby incorporated by reference into this Resolution) was made available to the public on November 26th, 2018. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had filed a written request for it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2017-2018 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit 1 and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit 2;
- D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged as more specifically identified in Exhibit 2;
- E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit 2;
- F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit 2; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, _____, President of the Governing Board of the Pacific Elementary School District of Santa Cruz County, State of California, certify that this Resolution proposed by _____, seconded by _____, was duly passed and adopted by the Board, at an official and public meeting this **18th day of December, 2018**, by the following vote:

AYES:

NOES:

ABSENT:

Eric Gross, Secretary of the Board of Trustees
of the Pacific Elementary School District
of Santa Cruz County, California

EXHIBIT 1

**TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2017-2018
FOR THE FOLLOWING FUND OR ACCOUNT:
_____ (the "Fund")**

Per Government Code section 66006(b)(1)(A-H) as indicated:

A. A brief description of the type of fee in the Fund:

B. The amount of the fee.

C. The beginning and ending balance of the Fund.

See Attachment ____.

D. The amount of the fees collected and the interest earned.

See Attachment ____.

E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment ____.

F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:

H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

EXHIBIT 2

**TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2017-2018
FOR THE FOLLOWING FUND OR ACCOUNT:
_____ (the “Fund”)**

Per Government Code section 66001(d)(1)(A-D) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:
- B. With respect to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:
 - a. There is an ongoing need for the Fund to complete construction or reconstruction to reduce overcrowding caused by the development.
 - b. The status of improvements identified when the fee was established are as follows:
 - c. The following has been done since the fee was imposed:
 - d. Future plans include:
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:
- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:



Pacific Elementary School

www.pacificesd.org
50 Ocean Street/P.O. Box H
Davenport, CA 95017
831-425-7002

Pacific Elementary School District

Board of Trustees Meeting
Tuesday, November 20th, 2018 @ 4:00 PM
Pacific Elementary School, Davenport, CA

Pacific School Mission Statement

Pacific School's mission is to prepare children for life through experiential learning that addresses the needs of the whole child. We create a safe and secure school environment that promotes social and academic growth and develops an enthusiasm for learning, a positive self-image, and cross-cultural understanding.

All persons are encouraged to attend and, where appropriate, to participate in, meetings of the Pacific School Board of Trustees. Persons wishing to address the Board are asked to state their names for the record. Consideration of all matters is conducted in open session except for those relating to litigation, personnel, and employee negotiations, which, by law, may be considered in executive (closed) session.

Meeting facilities are accessible to persons with disabilities. By request, alternative agenda document formats are available to persons with disabilities. To arrange an alternative agenda document format or to arrange aid or services to modify or accommodate persons with a disability to participate in a public meeting, please provide a written request to: Eric Gross, Superintendent/Principal at the Pacific School District Office at least three working days prior to any public meeting.

Board Meeting Minutes

1. OPENING PROCEDURES FOR OPEN SESSION

- 1.1. Call to Order 4:04 p.m.
- 1.2. Roll Call & Establishment of Quorum
 - 1.2.1. Gwyon Rhabyt, Board President - Present
 - 1.2.2. Don Croll, Board Trustee – Present via speaker phone
 - 1.2.3. Cari Napoles, Board Trustee - Present
- 1.3. Approval of the agenda for November 20th, 2018
 - 1.3.1. Agenda deletions, additions, or changes of sequence

Approved with no changes. Ms. Napoles moved, Mr. Rhabyt seconded. 3 in favor, 0 opposed, 0 abstentions, 0 absences.

2. PUBLIC COMMENTS

- 2.1. For items not on the agenda, this is an opportunity for the public to address the board directly related to school business. The Board President may allot time to those wishing to speak, but no action will be taken on matters presented (EC §35145.5).
- 2.2. For items on the agenda, the public will have the opportunity to speak at the time the agenda item is discussed. Please address the Board President.

None.

3. **REPORTS**

3.1. Superintendent Report

- 3.1.1. Students are now able to use the lawn, which is holding up well. The new ball shed is also now in use.
- 3.1.2. Pacific will be collaborating with Pajaro Valley Unified School District and the Davenport Resources Services Center to offer Adult ESL classes
- 3.1.3. Solar system on track to save 80% on electric bill (from \$11,000 to \$2,000)
- 3.1.4. Work day – 35 people spruced up grounds, library, & Life Lab
- 3.1.5. Professional Development Day @ Mountain Elementary training on Next Generation Science Standards & FOSS
- 3.1.6. Rebecca Setziol, math coach 8 visits, problem solving approach. Teachers are enthusiastic and changes are visible after just one visit.
- 3.1.7. Teacher wish list: \$50,000 donation being spent \$70,000 in requests. A small committee of Eric Gross, Elizabeth Andrews, and Lori Postie will be reviewing the requests.
- 3.1.8. Low Performing Student Block Grant \$3,592 – a new state grant program.
- 3.1.9. Alicia DeRollo, shadowing for admin credential program Jan-June

3.2. Board Member Reports

Ms. Napoles is still working on Mr. Gross' evaluation

3.3. School Site Council Report

Met last week and went over the new state-wide accountability system.

3.4. Parents Club Report

They sent out the annual appeal letter. Drive for schools fundraiser did well.

There is a new secretary, new treasurer, and someone who is potentially interested in taking over as president.

4. **CONSENT AGENDA:** These matters may be passed by one roll call motion. Board Members may remove items from the agenda for a separate discussion and vote.

- 4.1. Approval of the minutes from the Board meetings on 10/16/18 and 11/6/18
- 4.2. Approval of Warrant Lists
- 4.3. Approval of MOU PVUSD & PESD for Adult English Classes
- 4.4. Common Message – information only
- 4.5. Assessed Value – information only

Approved with no changes. Ms. Napoles moved, Mr. Rhabyt seconded. 3 in favor, 0 opposed, 0 abstentions, 0 absences.

5. **PUBLIC HEARINGS - None**

6. **BOARD RESOLUTIONS - None**

7. ITEMS TO BE TRANSACTED AND/OR DISCUSSED

7.1. Approval of Board Policies, Administrative Regulations, Board Bylaws, & Exhibits

- 7.1.1. BP 0420.42 Charter School Renewal
- 7.1.2. BP 1100 Communication with the Public
- 7.1.3. BP 3290 Gifts, Grants, and Bequests
- 7.1.4. AR 3320 Claims and Actions Against the District
- 7.1.5. AR 3460 Financial Reports and Accountability
- 7.1.6. BP 4114 Transfers (teacher transfers to other schools in district)
- 7.1.7. BP & AR 5141.6 School Health Services
- 7.1.8. BP & AR 5144.1 Suspension and Expulsion/Due Process
- 7.1.9. BP & AR 5148.3 Preschool/Early Childhood Education
- 7.1.10. BP 6142.3 Civic Education
- 7.1.11. BP & AR 6145.2 Athletic Competition
- 7.1.12. BP & AR 6152.1 Placement in Mathematics Courses
- 7.1.13. BP 6170.1 Transitional Kindergarten
- 7.1.14. BP & AR 6178 Career Technical Education
- 7.1.15. BP 6190 Evaluation of the Instructional Program
- 7.1.16. BB 9110 Terms of Office

Rejected 7.1.4 because the Board just passed something similar on the recommendation of our JPA – leave that version. Rejected 7.1.6 as our district does not have other schools to transfer teachers between. Rejected 7.1.12 and 7.1.14 as they apply to high schools. Approved all others with no changes. Mr. Rhabyt moved, Ms. Napoles seconded. 3 in favor, 0 opposed, 0 abstentions, 0 absences.

7.2. Charter Petition – The board will consider a petition to sponsor the California Connections Academy Charter School

Representatives from the California Connections Academy Charter School met with Mr. Gross and discussed their desire to have Pacific School sponsor their charter. Their program is entirely online, K-12, but they could only offer K-6 through us. Mr. Rhabyt and Mr. Croll expressed reservations. Mr. Croll observed that there could be liabilities and that it could seem unsupportive of our existing programs and staff. Ms. Napoles observed that it is not in line with our culture and values. Overall, the Board was unenthusiastic and uninterested, and had a number of serious concerns and directed the Superintendent to communicate these concerns to the California Connections Academy Charter.

8. CLOSED SESSION

- 8.1. Public Employee Discipline/Dismissal/Release (Section 54957.6)
- 8.2. Public Employee Appointment (Section 54957)

9. REPORT OF ACTIONS TAKEN IN CLOSED SESSION

No actions taken

10. NEXT REGULAR BOARD MEETING: 4:00 PM December 18th, 2018

11. ADJOURNMENT – 5:03 p.m.

If requested, this agenda shall be made available in appropriate alternative formats to persons with a disability, as required by section 202 of the Americans with Disabilities Act (42 U.S.C. section 12132) and the federal rules and regulations implementing the Act. Individuals requesting a disability-related modification or accommodation may contact the District Office.

The board book for this meeting, including this agenda and any back-up materials, may be viewed or downloaded online: <http://www.pacificesd.org/governance.html> or may be viewed at the school: 50 Ocean St. Davenport CA 95017.

Translation Requests: Spanish language translation is available on an as-needed basis.

Solicitudes de Traducción: *Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva.*

Property Tax Comparison for Santa Cruz County

Index		2016-17 ANNUAL Total	2017-18 P1 TOTAL	Increase (Decrease)	% Change	2017-18 P1 TOTAL	2017-18 P2 TOTAL	Increase (Decrease)	% Change	2016-17 ANNUAL Total	2017-18 ANNUAL TOTAL	Increase (Decrease)	% Change	2017-18 ANNUAL TOTAL	2018-19 P1 TOTAL	Increase (Decrease)	% Change
Bonny Doon	640101	1,465,755	1,536,973	71,218	4.9%	1,536,973	1,533,822	(3,151)	-0.2%	1,465,755	1,553,077	87,322	6.0%	1,553,077	1,657,806	104,729	6.7%
Happy Valley	640201	905,716	930,439	24,723	2.7%	930,439	929,038	(1,401)	-0.2%	905,716	954,422	48,706	5.4%	954,422	995,495	41,073	4.3%
Live Oak	640301	5,156,455	4,970,684	(185,771)	-3.6%	4,970,684	5,029,636	58,952	1.2%	5,156,455	6,080,601	924,146	17.9%	6,080,601	5,910,787	(169,814)	-2.8%
Mountain	640401	895,919	914,473	18,554	2.1%	914,473	912,833	(1,640)	-0.2%	895,919	923,348	27,429	3.1%	923,348	993,818	70,470	7.6%
Pacific	640501	239,858	246,395	6,537	2.7%	246,395	247,825	1,430	0.6%	239,858	258,375	18,517	7.7%	258,375	284,801	26,426	10.2%
Santa Cruz City	641501	21,672,662	22,408,299	735,637	3.4%	22,408,299	22,373,367	(34,932)	-0.2%	21,672,662	22,803,864	1,131,202	5.2%	22,803,864	23,832,210	1,028,346	4.5%
Soquel	640801	10,647,903	10,717,776	69,873	0.7%	10,717,776	10,838,671	120,895	1.1%	10,647,903	12,263,047	1,615,144	15.2%	12,263,047	12,627,305	364,258	3.0%
Total Elementary		40,984,268	41,725,039	740,771	1.8%	41,725,039	41,865,192	140,153	0.3%	40,984,268	44,836,734	3,852,466	9.4%	44,836,734	46,302,222	1,465,488	3.3%
Santa Cruz High	641401	28,235,996	28,567,850	331,854	1.2%	28,567,850	28,800,315	232,465	0.8%	28,235,996	29,655,359	1,419,363	5.0%	29,655,359	30,478,656	823,297	2.8%
Total High School		28,235,996	28,567,850	331,854	1.2%	28,567,850	28,800,315	232,465	0.8%	28,235,996	29,655,359	1,419,363	5.0%	29,655,359	30,478,656	823,297	2.8%
Pajaro Valley	642001	67,937,086	68,842,329	905,243	1.3%	68,842,329	69,373,811	531,482	0.8%	67,937,086	71,446,406	3,509,320	5.2%	71,446,406	72,684,679	1,238,273	1.7%
San Lorenzo Val	641101	18,176,544	18,556,750	380,206	2.1%	18,556,750	18,732,785	176,035	0.9%	18,176,544	19,203,874	1,027,330	5.7%	19,203,874	19,995,995	792,121	4.1%
Scotts Valley	640701	12,175,596	12,398,167	222,571	1.8%	12,398,167	12,465,818	67,651	0.5%	12,175,596	13,520,262	1,344,666	11.0%	13,520,262	14,057,023	536,761	4.0%
Total Unified School Districts		98,289,226	99,797,246	1,508,020	1.5%	99,797,246	100,572,414	775,168	0.8%	98,289,226	104,170,542	5,881,316	6.0%	104,170,542	106,737,697	2,567,155	2.5%
Districts Total		167,509,490	170,090,135	2,580,645	1.5%	170,090,135	171,237,921	1,147,786	0.7%	167,509,490	178,662,635	11,153,145	6.7%	178,662,635	183,518,575	4,855,940	2.7%
Santa Cruz COE	641210	0 11,158,789	0 11,326,696	167,907	1.5%	11,326,696	11,416,870	90,174	0.8%	0 11,158,789	0 11,921,840	763,051	6.8%	11,921,840	12,259,769	337,929	2.8%
COE Total		11,158,789	11,326,696	167,907	1.5%	11,326,696	11,416,870	90,174	0.8%	11,158,789	11,921,840	763,051	6.8%	11,921,840	12,259,769	337,929	2.8%
Total		178,668,279	181,416,831	2,748,552	1.5%	181,416,831	182,654,791	1,237,960	0.7%	178,668,279	190,584,475	11,916,196	6.7%	190,584,475	195,778,344	5,193,869	2.7%

Fund 25 - Capital Facilities (Developer Fees)

Date	Description	Revenue	Expense	Fund Balance
01.07.2015	Fund balance per audit	\$ 26,625.00		\$ 26,625
03.04.2016	New construction - Enviroplex		\$ 26,500.00	\$ 125
30.06.2016	Dev Fee (Adams)	\$ 2,104.96		\$ 2,230
30.06.2016	Administrative fees (2%)		\$ 42.10	\$ 2,188
2015-16	Interest	\$ 128.00		\$ 2,316
2016-17	Interest	\$ 19.83		\$ 2,336
2017-18	Interest	\$ 28.26		\$ 2,364
03.08.2018	Dev Fee (Sutton)	\$ 919.08		\$ 3,283
03.08.2018	Administrative fees (2%)		\$ 18.38	\$ 3,265
7/2018-10/2018	Interest	\$16.76		\$ 3,281

COUNTY OF SANTA CRUZ

AFFIDAVIT AND RECORD OF DEPOSIT

COPY

Set (Batch) ID	HV12080318A
ACTTC Deposit No.	

I hereby swear, under penalty of perjury, that the amount due the treasury of said county for moneys collected by:

is the sum of Sixty Three Thousand Eight Hundred Twenty Seven & 01/100***** dollars

Total Wire Deposit	
Total Cash	9,065.35
Total Checks	54,761.66
Total Deposit	\$ 63,827.01

\$ 63,827.01 in settlement of the following accounts to and including the data below:

Subscribed this Friday, August 3, 2018 Kira Kroger 466-5626

PREPARED BY, EXT

Michael Watkins - Supt of Schools Jean Gardner

HEAD OF DEPARTMENT - NAME & TITLE by: DEPARTMENTAL APPROVAL

Line	GL Key	GL Obj	JL Key	JL Obj	Description	Sum of Lines Below	Amount
1	640529	40894			JULY 2018 DEV FEES Pacific	\$ 63,827.01	900.70
2	640829	40894			JULY 2018 DEV FEES SUESD		7,668.46
3	641129	40894			JULY 2018 DEV FEES SILVUSD		3,119.93
4	641429	40894			JULY 2018 DEV FEES SCCS ELEM		24,373.00
5	641429	40894			JULY 2018 DEV FEES SCCS HIGH		26,488.34
6	641210	40894			JULY 2018 DEV FEES SCCOE		1,276.58
7					DSID 307-984		
8					25-9010.0.0000.0000.8681.200-0000		
9							
10							
11							
12							

RECEIVED BY SANTA CRUZ
COUNTY TREASURY

25-9010.0.0000.7200.5800.200.0000
25-9010.0.0000.0000.8681.200-0000
PR CR 18.38
AUG 03 2018
DSID 7 7686
DEPOSIT # DA 51207 18.38

Developer Name Sutton, Matthew

Collected for FY \$1,838.16

First Name Matthew

Last Name Sutton

Mailing Address 155 Trescony St

City Santa Cruz State CA Zip 95060

Phone 831-566-2947

Job Address 7 Cliff Street

Job City Davenport

APN# 058-103-30

Application # B-181993

Rate Charged \$1.84

Square Footage 999

Construction Type Residential

Amount Paid
\$1,838.16

D1 Dist Pacific

D1 Developer Fee Rate \$0.92 D1 Total \$919.08

D2 Dist Santa Cruz City High

D2 Rate \$0.92 D2 Total \$919.08

Total to Districts
\$1,838.16

Date Paid 7/17/2018

Refund Issued?

Check # 1450

Notes

Date of Deposit 8/2/2018

DP Number: DU51207

SANTA CRUZ COUNTY OFFICE OF EDUCATION

www.santacruz.k12.ca.us

CERTIFICATION OF PAYMENT OF DEVELOPER FEES

(Bonny Doon, Live Oak, Mountain, Pacific, Santa Cruz City, San Lorenzo Valley and Soquel School Districts)

****Developments in the Live Oak School District MUST have a signature of a District representative in part III PRIOR to certification at the County Office of Education. Call Live Oak for more information.****

PART I: To Be Completed by Developer:

Name: Matthew Sutton Daytime Telephone #: 831-566-2947
Mailing Address: 155 Trescony St San Jose CA 95060
(Street) (City) (State) (Zip)
Date: 7/17/18 Signature: [Signature]

PART II: To Be Completed by Planning/Building Department:

APN #: 058-103-30 Application #: B-1E1993
Job Address: 7 Cliff Street Davenport 95017
Street City Zip
Type of Construction: New ☐ Addition ☒
Mobile Home ☐ Residential ☒
Commercial ☐ Religious ☐
Conversion of Existing Use ☐
Project Square Feet: 999
Credit for Removed: 0
Sq. Ft. of Like Kind: 0
TOTAL ADJUSTED SQ. FT.: 999
Senior Citizen Project: Yes ☐ No ☒ (Civil Code Section 51.3 and Health/Safety Code 1569.2)

I CERTIFY THAT ALL DOCUMENTS HAVE BEEN FILED WITH THE PLANNING/BUILDING DEPARTMENT.

Authorized Representative (Signature): [Signature] Date: 7-17-18
Authorized Representative (Printed Name): Bob Colacino Agency: County Planning

PART III: To Be Completed by Live Oak School District (If Applicable)
Collection of Mitigation Fees (Mello-Roos)

Fees Collected by School District Official: Signature: [Signature] Date: 7/17/18
Printed Name: Kim Espinosa

PART IV: To Be Completed by the County Office of Education

400 Encinal St., Santa Cruz, CA 95060
Telephone (831) 466-5600

☐ Exempt: 500
Sq. Ft. or less
☐ Senior Housing
Rate

The Pacific
School District has received: \$ 1838.16 Check Number: 1450
From Matthew Almeida Sutton covering the construction of
999 Square feet of Residential Construction.

Authorized Representative - Signature: [Signature] Date: 7/17/2018
Printed Name: Kira Broder

*****Form must be validated by Santa Cruz County Office of Education Seal*****

You have 90 days from date of payment of these fees to file a protest against the imposition of these fees. (Government Code Sec. 66020)
Fees paid shall be used for the construction or reconstruction of school facilities.

Distribution: (White) Developer; (Green) Planning Department; (Yellow) County Office of Education; (Pink/Goldenrod) School Districts Revised 02/10 (1000 printed)

PACIFIC ELEMENTARY SCHOOL DISTRICT
FYE 2017-18 1st Interim Projected Budget
Budget Assumptions for Multi Year Projections:

FUND 01

Changes from the July 1st Budget

REVENUES:

State Revenues: The District July 1st projections for enrollment 120 and ADA of 114.17 remain unchanged for LCFF Revenue. The District will continue to transfer (\$5,000) of LCFF funds to Fund 14 and started budgeting LCFF funds to resource 0700 for Supplemental funding services. The District increased revenue for the One-Time Mandated/Common Core grant \$14,857 and the District received prior year revenue and adjusted beginning balance for Prop. 39 Calif Energy by \$127,300.

Federal Revenue: The District received the 16/17 Title III EL grant \$1,401. Title II was reduced by (\$7,188) and REAP had a slight increase of \$624.

Local Revenues: The District received extra one time Parent Club donation for textbooks; material supplies and chrome books/cart of \$20,100. The District received miscellaneous donations for Independent Study program \$500; Music Concert donations \$3,500 and summer math program \$350.

EXPENSES:

1000-3000's: The District decreased (.20 FTE) time for the Part-Time Independent Study teacher any savings for the reduced time will be estimated at 2nd interim. Two Special Education aides' positions budgeted at the July 1st budget included PERS costs \$9,200. These costs were reduced by (\$7,300). The District hired a retired Part-time Psychologist (.06 FTE) for \$13,000 and reduced contracted work by \$20,000. The District budgeted costs for a Skilled Maintenance person \$1,200; a Life Lab instructor \$2,100 and EL tutor time \$1,313.

4000's: The District decreased material/supplies purchases in EPA (\$1,017); REAP (\$1,657); Library (\$45) and in Title II (\$45). However, the District increased purchases for textbooks and materials/supplies under PC Donations \$14,600 and \$5,700 under Lottery. The district moved purchases for the Chrome Books and Cart (\$3,500) under OTMC grant and will purchase them under PC Donations \$5,800. The Title III EL materials were budgeted for \$1,370.

5000's: The increase for Speech in Special Education \$4,888 and the final Special Ed. Settlement payment of \$3,065 were budgeted. The contracted psychological services were decreased by \$20,000; Staff development costs under Educator Effectiveness were decreased (\$1,800) and the contracted services under Life Lab were reduced (\$2,100). Under Prop. 39 services costs were increased \$73,000 for the new roof and HVAC system; increased services under the general (2801) program \$7,035 for the Audit; Non-Special Ed Counseling and administrative Staff development. Lastly, the District increased Theater Arts costs under Independent Study Program \$500 and PC Donate \$2,000.

6000's: The District made no changes.

7000's: Transfers between funds (Fund 01 to Café Fund 13) remained the same.

PACIFIC ELEMENTARY SCHOOL DISTRICT
FYE 2017/18 1st Interim Budget Projections
Budget Assumptions for Multi Year Projections:

FUND 01
FYE 2018/19

REVENUES:

State Revenues: The District used a 2.15% COLA on the LCFF base; decreased enrollment to be 119 and ADA to be 114.17; used a 29% unduplicated count and an estimated 39.% funding gap; used 17/18 local taxes for a smaller \$26,000 increase in LCFF Revenue. The District will transfer \$5,000 LCFF funds to Fund 14 for Facility Maintenance activities. Took out the OTMC revenue of \$14,857 and had no other changes in state revenues.

Federal Revenue: The District assumed a slight increase in REAP \$1,730 and no other changes

Local Revenues: The District reduced PC donations by (\$33,170) and decreased Field Trip Donations by (\$2,000).

EXPENSES:

1000-3000's: The District used a 25% increase in Certificated and Classified Salaries for step/column; a 0% COLA; estimated a 10% increase Medical Premiums; 3% increase for Dental Premiums; increased PERS rate to 18.1% and increased STRS employer rate to 16.28%. The district left all positions the same as prior year. STRS on Behalf expense increased the same as the revenue \$2,259. The Staff Development costs under Educator Effectiveness was eliminated (\$3,500).

4000's: The District used a standard 5% increase in materials and supplies, but decreased in PC donations for Textbooks; Chrome Books/Cart and Instructional materials (\$10,000) and eliminated costs for EL instructional materials (\$1,370).

5000's: The District used a standard 5% increase in service expenditures. The Prop. 39 services were reduced (\$54,000) and the costs under PC donations for the Theater/Arts were reduced (\$4,000).

6000's: The District made no changes from the prior year.

7000's: Transfers between funds; the District continued the same transfers to Cafeteria fund of \$10,500 from Fund 01.

See attached Green spreadsheet

PACIFIC ELEMENTARY SCHOOL DISTRICT
FYE 2017/18 1st Interim Budget Projections
Budget Assumptions for Multi Year Projections:

FUND 01
FYE 2019/20

REVENUES:

State Revenues: The District estimated the same enrollment of 121 and ADA of 115.12; used 25% unduplicated pupil; and COLA of 2.35% and a 41.51% gap funding rate for an approximate \$35,344 increase in LCFF Revenues. The District will transfer \$5,000 LCFF funds to Fund 14 to fund Facility Maintenance activities. The District assumed a slight increase in STRS on Behalf revenue of \$2,259.

Federal Revenue: The District assumed no change in Federal Funds.

Local Revenues: The District increased the Parent Club donations by \$8,000 with no other changes in local revenues.

EXPENSES:

1000-3000's: The District used a 2% increase in Certificated and Classified Salaries for step/column; a 0% COLA; estimated a 10% increase Medical Premiums; 3% increase for Dental Premiums; increased PERS rate to 20.8% and increased STRS employer rate to 18.13%. The district left all positions the same as prior year. STRS on Behalf expense increased the same as the revenue \$2,259.

4000's: The District used a standard 5% increase in general supplies. The District decreased instructional materials under PC Donate (\$500) and (\$895) under Field Trips.

5000's: The district used a 5% increase in service expenditures.

6000's: The District did not budget any expenditures.

7000's: Transfers between funds remained the same as the prior year.

See attached Yellow spreadsheet

DIST# 05
PACIFIC ELEM

(RUN)DATE 07/19/18

[illegible]

RECEIVED _____

AMOUNT

66.94

33.61

18.37

118.92

DISTRICT: 5**PACIFIC ELEMENTARY****INTERFUND TRANSFER**

17/18 Budgeted IFT's

	FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
1	01	0000	0	0000	0000	8091	200	2801	\$ 5,000.00		2nd Intrm LCFF trnf Fu 01 to Fu 14	DSID: 7092
2	14	0825	0	0000	0000	8091	200	0000		\$ 5,000.00		
3												
4	12	9010	0	0000	9300	7619	200	3020	\$ 1,200.00		1718 Fu 12 to Fu 13 for Snacks	DSID: 7093
5	13	5310	0	0000	0000	8919	200	3101		\$ 1,200.00		
6												
7	01	0000	0	0000	9300	7616	200	3010	\$ 750.00		F:01 to Fu 13 Rec; Mus; General	DSID: 7094
8	01	9006	0	0000	9300	7616	200	2341	\$ 750.00			
9	01	0000	0	0000	9300	7616	200	2801	\$ 9,000.00			
10	13	5310	0	0000	0000	8916	200	3101		\$ 10,500.00		
11												
12												
13												

TOTAL \$ 16,700.00 \$ 16,700.00_____
PREPARED BY_____
APPROVED BY:

Batch # _____

DATE_____
DATE:

Date Batch Released: _____

BUDGET REVISIONS

FY 2017/18

DSID 7536

DISTRICT: 5

PACIFIC ELEMENTARY

CLOSE FYE 2017/18

JOURNAL ENTRY

9514/9524/9544

1

FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
01	0000	0	0000	0000	9330	000	0000		\$ 10,379.50	Reverse PY Prepaid Exp	DSID: 7379
01	0000	0	0000	0000	9514	000	0000	\$ 10,379.50	\$ -		
12	0000	0	0000	0000	9330	000	0000		\$ 1,850.00	Reverse PY Prepaid Exp	DSID: 7379
12	0000	0	0000	0000	9514	000	0000	\$ 1,850.00	\$ -		
13	0000	0	0000	0000	9330	000	0000		\$ 462.50	Reverse PY Prepaid Exp	DSID: 7379
13	0000	0	0000	0000	9514	000	0000	\$ 462.50	\$ -		
01	0000	0	0000	0000	9524	000	0000	\$ 6,291.00		Pmts frm Retirees	DSID: 7487
01	0000	0	0000	0000	9514	000	0000		\$ 6,291.00		
01	0000	0	0000	0000	9544	000	0000	\$ 3,689.86		Mv PY Payable to 9514	DSID: 7487
01	0000	0	0000	0000	9514	000	0000		\$ 3,689.86		
01	0000	0	0000	0000	9618	000	0000		\$ 5,316.09	Create due/to fu 12 for undepmts	DSID: 7487
01	0000	0	0000	0000	9514	000	0000	\$ 5,316.09			
12	0000	0	0000	0000	9318	200	0000	\$ 5,316.09		Create due/frm fu 01 for ovpmts	DSID: 7487
12	0000	0	0000	0000	9514	000	0000		\$ 5,316.09		
12	9010	0	8500	1000	3402	200	3020	\$ 56.36		Adj for ovpmts	DSID: 7487
12	0000	0	0000	0000	9514	000	0000		\$ 56.36		
13	0000	0	0000	0000	9514	000	0000	\$ 24.20		Adj for Under pmts frm fund	DSID: 7487
13	5310	0	0000	3700	3402	200	3101		\$ 24.20		

TOTAL \$ 33,385.60 \$ 33,385.60

PREPARED BY _____

APPROVED BY: _____

Batch # _____

DATE _____

DATE: _____

Date Batch Released: _____

DISTRICT: 5

PACIFIC ELEMENTARY

17/18 Clse 9515/9507

2

JOURNAL ENTRY

FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
01	0000	0	0000	0000	9515	000	0000	\$ 0.01		Clse:SUI Fu 01 9515	DSID: 7477
01	0000	0	1110	1000	3501	200	2801		\$ 0.01		
01	0000	0	0000	0000	9515	000	0000	\$ 159.53		Corr PY SUI Pmt error	DSID: 7477
01	0000	0	0000	0000	9507	000	0000	\$ -	\$ 159.53		
12	0000	0	0000	0000	9515	000	0000	\$ 10.55		Corr PY SUI Pmt error	DSID: 7477
12	0000	0	0000	0000	9507	000	0000		\$ 10.55		
13	5310	0	0000	0000	9500	000	0000	\$ 154.08		Corr PY cancel Wt Mission Linen	DSID: 7477
13	5310	0	0000	3700	4390	200	3101		\$ 154.08		

TOTAL \$ 324.17 \$ 324.17

PREPARED BY _____

APPROVED BY: _____

Batch # _____

DATE _____

DATE: _____

Date Batch Released: _____

DISTRICT: 5

PACIFIC ELEMENTARY

Close: 17/18

Clse EPA;

3

FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
01	0000	0	0000	0000	8019	200	2801		\$ 933.00	Corr obj PY EPA rev	DSID: 7488
01	1400	0	0000	0000	8012	200	2801	\$ 933.00			
01	0000	0	1110	1000	1100	200	2801		\$ 11,552.78	Mv Cert Csts to EPA frm 0000-2801	DSID: 7488
01	0000	0	1110	1000	3101	200	2801		\$ 1,667.00		
01	0000	0	1110	1000	3331	200	2801		\$ 168.00		
01	0000	0	1110	1000	3501	200	2801		\$ 6.00		DSID: 7488
01	0000	0	1110	1000	3601	200	2801		\$ 202.00		
01	1400	0	1110	1000	1100	200	2801	\$ 11,552.78		Mv Cert Csts to EPA frm 0000-2801	
01	1400	0	1110	1000	3101	200	2801	\$ 1,667.00			
01	1400	0	1110	1000	3331	200	2801	\$ 168.00			DSID: 7488
01	1400	0	1110	1000	3501	200	2801	\$ 6.00			
01	1400	0	1110	1000	3601	200	2801	\$ 202.00			
01	1400	0	1110	1000	4300	200	2801		\$ 143.75	Frm EPA to 2630 Inst Materials	DSID: 7488
01	0102	0	1110	1000	4300	200	2630	\$ 143.75			

TOTAL \$ 14,672.53 \$ 14,672.53

PREPARED BY _____

APPROVED BY: _____

Batch # _____

DATE _____

DATE: _____

Date Batch Released: _____

DISTRICT: 5

PACIFIC ELEMENTARY

CLOSE 17/18

4

CLSE: Federal Prg TitleII/Reap

FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
----	-----	---	------	------	-----	------	------	-------	--------	-------------	-------

01	0000	0	0000	0000	8980	200	2801	\$ 66.03		Contrib frm 2801 to 4035	DSID: 7489
01	4035	0	0000	0000	8990	200	4035		\$ 66.03		
01	5811	0	1110	1000	2140	200	5811	\$ 648.00		Mv Aide csts to 5811 frm 2630	DSID: 7489
01	5811	0	1110	1000	3332	200	5811	\$ 9.00			
01	5811	0	1110	1000	3502	200	5811	\$ 0.14			
01	5811	0	1110	1000	3602	200	5811	\$ 11.00			
01	0102	0	1110	1000	2140	200	2630		\$ 648.00		
01	0102	0	1110	1000	3332	200	2630		\$ 9.00		
01	0102	0	1110	1000	3502	200	2630		\$ 0.14		
01	0102	0	1110	1000	3602	200	2630		\$ 11.00		

TOTAL \$ 734.17 \$ 734.17

PREPARED BY

APPROVED BY:

Batch #

Date Batch Released:

DISTRICT: 5

PACIFIC ELEMENTARY

CLOSE 17/18

SpEd/Pysch/IS/Music/8980's
Tanner Direct cst

5

FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
01	3310	0	5770	1190	5808	200	1320		\$ 8,810.00	Clse 17/18 SpEd Corr Res Speech	DSID: 7490
01	6500	0	5770	1190	5800	200	1304	\$ 8,810.00			
01	6500	0	5001	0000	8980	200	1304	\$ 96,089.63		Clse:Special Ed 8980	DSID: 7490
01	0000	0	0000	0000	8980	200	2801	\$ 96,089.63			
01	9024	0	5001	0000	8980	200	1310	\$ 4,205.76		Clse: Mv Unrest to Pyscho Man	DSID: 7490
01	0000	0	0000	0000	8980	200	2801	\$ 4,205.76			
01	0000	0	0000	0000	8980	200	1103	\$ 123,158.61		Clse: Mv to IS frm 2801	DSID: 7490
01	0000	0	0000	0000	8980	200	2801	\$ 123,158.61			
01	9006	0	0000	0000	8980	200	2341	\$ 6,226.64		Clse: to Music frm donations	DSID: 7490
01	0102	0	0000	0000	8980	200	2630	\$ 6,226.64			
01	0000	0	0000	2700	5710	200	2801	\$ 3,514.00		Mv Sal/ben C.Tanner acct wk	DSID: 7490
01	0000	0	0000	2700	5710	200	3008	\$ 1,757.00			
01	0000	0	0000	2700	5710	200	3010	\$ 1,757.00			

TOTAL \$ 242,004.64 \$ 242,004.64

PREPARED BY _____

APPROVED BY: _____

Batch # _____

DATE

DATE:

Date Batch Released: _____

DISTRICT: 5

PACIFIC ELEMENTARY

2017/18

6

Fu 12 8980/Mv Exp to QRIS/ Fu 21 JE corrects

FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
12	6105	0	0000	0000	8990	200	3020		\$ 17,388.92	CLSE:FU 12 8990'S	DSID: 7491
12	9010	0	0000	0000	8990	200	3020	\$ 17,388.92			
12	9010	0	8500	1000	2100	200	3020		\$ 1,677.06	MV to QRIS salary	DSID: 7491
12	9010	0	8500	1000	3202	200	3020		\$ 260.47	PERS	
12	9010	0	8500	1000	3312	200	3020		\$ 103.97	FICA	
12	9010	0	8500	1000	3332	200	3020		\$ 24.32	MEDI	
12	9010	0	8500	1000	3502	200	3020		\$ 0.84	SUI	
12	9010	0	8500	1000	3602	200	3020		\$ 29.32	W/C	
12	9011	0	8500	1000	2120	200	3020	\$ 1,677.06			DSID: 7491
12	9011	0	8500	1000	3202	200	3020	\$ 260.47			
12	9011	0	8500	1000	3312	200	3020	\$ 103.97			
12	9011	0	8500	1000	3332	200	3020	\$ 24.32			
12	9011	0	8500	1000	3502	200	3020	\$ 0.84			
12	9011	0	8500	1000	3602	200	3020	\$ 29.32			
12	9010	0	8500	1000	4300	200	3020		\$ 474.77	Mv Instr Mats to QRIS	DSID: 7491
12	9011	0	8500	1000	4300	200	3020	\$ 474.77			
12	9010	0	8500	2700	5800	200	3020		\$ 262.00	Mv Svc to QRIS	DSID: 7491
12	9011	0	8500	2700	5800	200	3020	\$ 262.00			
21	9716	0	0000	8500	5800	200	9004		\$ 510.00	Corr function	DSID: 7491
21	9716	0	0000	8100	5800	200	9004	\$ 510.00			
21	9716	0	0000	8500	6200	200	9003		\$ 2,690.00	Corr func/obj	DSID: 7491
21	9716	0	0000	8100	5800	200	9003	\$ 2,690.00			

TOTAL \$ 23,421.67 \$ 23,421.67

PREPARED BY

APPROVED BY:

Batch #

Date Batch Released:

DISTRICT: 5

PACIFIC ELEMENTARY
JOURNAL ENTRY

17/18 CLOSE

STRS on Behalf JE

7

FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
01	7690	0	0000	0000	8590	200	7690		\$ 41,707.00	Clse: STRS on behalf JE	DSID: 7492
01	7690	0	0000	7100	3101	200	7690	\$ 3,767.00			
01	7690	0	1110	1000	3101	200	7690	\$ 27,008.00			
01	7690	0	1110	2140	3101	200	7690	\$ 313.00			
01	7690	0	1110	2700	3101	200	7690	\$ 5,651.00			
01	7690	0	5770	1120	3101	200	7690	\$ 4,843.00			
01	7690	0	7110	2140	3101	200	7690	\$ 125.00			

TOTAL \$ 41,707.00 \$ 41,707.00

PREPARED BY _____

APPROVED BY: _____

Batch # _____

DATE _____

DATE: _____

Date Batch Released: _____

DISTRICT: 5

PACIFIC ELEMENTARY
JOURNAL ENTRY

17/18 CLOSE

Clean up JE's

8

FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
----	-----	---	------	------	-----	------	------	-------	--------	-------------	-------

01	4203	0	0000	0000	8980	200	4203		\$ 129.04	move to Title III frm 2801	DSID: 7493
01	0000	0	0000	0000	8980	200	2801	\$ 129.04			
01	0102	0	0000	0000	8980	200	2391		\$ 20.19	Move to Library frm PC Donate	DSID: 7493
01	0102	0	0000	0000	8980	200	2801	\$ 20.19			
01	0000	0	1110	2700	1300	200	2801		\$ 11,295.00	Corr funct/obj Eric PT teach	DSID: 7493
01	0000	0	1110	2700	3101	200	2801		\$ 1,630.00		
01	0000	0	1110	2700	3331	200	2801		\$ 164.00		
01	0000	0	1110	2700	3401	200	2801		\$ 1,195.00		
01	0000	0	1110	2700	3501	200	2801		\$ 6.00		
01	0000	0	1110	2700	3601	200	2801		\$ 198.00		
01	0000	0	1110	1000	1120	200	2801	\$ 11,295.00			DSID: 7493
01	0000	0	1110	1000	3101	200	2801	\$ 1,630.00			
01	0000	0	1110	1000	3331	200	2801	\$ 164.00			
01	0000	0	1110	1000	3401	200	2801	\$ 1,195.00			
01	0000	0	1110	1000	3501	200	2801	\$ 6.00			
01	0000	0	1110	1000	3601	200	2801	\$ 198.00			
01	6264	0	1110	2140	1130	200	6264		\$ 1,000.00	Corr Function for stff Dev	DSID: 7494
01	6264	0	1110	1000	1130	200	6264	\$ 1,000.00			
01	0700	0	0000	0000	8091	200	0700		\$ 992.23	Mv LCFF to Res 0700	DSID: 7534
01	0000	0	0000	0000	8091	200	2801	\$ 992.23			
01	0000	0	0000	0000	8980	200	3009		\$ 4,500.00	Mv frm PC donate to Sci Lab	DSID: 7535
01	0102	0	0000	0000	8980	200	2630	\$ 4,500.00			

TOTAL \$ 21,129.46 \$ 21,129.46

PREPARED BY _____

APPROVED BY: _____

Batch # _____

DATE _____

DATE: _____

Date Batch Released: _____

DISTRICT: 5

PACIFIC ELEMENTARY JOURNAL ENTRY

CLOSE 17/18

Clean up JE's

9

FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
01	3310	0	5001	0000	8980	200	1320		\$ 2.00	Corr PY A/R & CY excess	DSID: 7495
01	0000	0	0000	0000	8980	200	2801	\$ 2.00			
01	3310	0	5001	0000	8181	200	1320		\$ 1.00	Corr #7495 PY A/R & CY Exp	DSID: 7496
01	6500	0	5770	1190	5808	200	1304	\$ 1.00			
01	3310	0	5001	0000	8980	200	1320	\$ 1.00		Corr #7495 Transfr frm 2801	DSID: 7496
01	6500	0	5770	1190	5800	200	1304		\$ 1.00	<--incorrect obj s/b 8980	
01	6500	0	5001	0000	8980	200	1304		\$ 1.00	Corr #7496 Object	DSID: 7497/98
01	6500	0	5770	1190	5808	200	1304	\$ 1.00		Reversed inc obj s/b 5800	reve
01	6500	0	5001	0000	8980	200	1304		\$ 1.00	Corr #7496 Object	DSID: 7499
01	6500	0	5770	1190	5800	200	1304	\$ 1.00			
											DSID:

TOTAL \$ 6.00 \$ 6.00

PREPARED BY _____

APPROVED BY: _____

Batch # _____

DATE _____

DATE: _____

Date Batch Released: _____

DISTRICT: 5

PACIFIC ELEMENTARY

1819 1st Intrm

	FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	DEBIT	CREDIT	DESCRIPTION	REF #
	01	0000	0	0000	0000	9618	000	0000	\$ 5,316.09		Create due/to fu 12 for undep	DSID
	12	0000	0	0000	0000	9318	200	0000		\$ 5,316.09	Create due/frm fu 01 for ovpmts	
6												
7												
8												
9												
10												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												

TOTAL \$ 5,316.09 \$ 5,316.09

PREPARED BY

APPROVED BY:

Batch #

DATE

DATE:

Date Batch Released:

DI: 05 PACIFIC ELEMENTARY

ACCOUNTS RECEIVABLE

FYE 17/18

FUND: _____

	FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	TOTAL \$AMT	DSID#	SOURCE OR REVENUE DESCRIPTION	AR #	
1	01	0000	0	0000	0000	9524	000	0000	\$ 579.18	7473	Retiree A/R Bock/Melln/Smith	18-201	7/31/18 #7675
2	01	1100	0	0000	0000	8560	200	3000	\$ 3,143.36	7473	17/18 4th Qrt Lottry Unrestricted	18-202	7/31/18 #7675
3	01	6300	0	0000	0000	8560	200	3000	\$ 2,576.63	7473	17/18 4TH QRT LOTTRY Prop 20	18-203	7/31/18 #7675
4	01	0000	0	0000	0000	9582	000	0000	\$ 213.73	7473	Oct P/R Excess STRS due frm COB	18-204	7/31/18 #7675
5	01	0000	0	0000	0000	8699	200	3008	\$ 834.00	7473	17/18 CARE Prnt Fees	18-205	7/31/18 #7675
6	01	0102	0	1110	2420	4210	200	2391	\$ 18.93	7473	Library books	18-206	7/31/18 #7675
7	01	0000	0	0000	0000	8699	200	3010	\$ 718.00	7473	1718 REC Prnt Fees	18-207	7/31/18 #7675
8	01	4203	0	0000	0000	8285	200	4203	\$ 1,683.85	7473	17/18 Title III final	18-208	7/31/18 #7675
9	01	0000	0	0000	0000	8689	200	3010	\$ 3,487.00	7473	17/18 3rd CNTY REC PRG	18-209	7/31/18 #7675
10	01	3310	0	5001	0000	8181	200	1320	\$ 24,369.00	7473	17/18 PL94-142 FINAL	18-210	7/31/18 #7675
11	01	6512	0	5001	0000	8590	200	1306	\$ 1,143.00	7473	17/18 Mental Hlth Final	18-211	7/31/18 #7675
12	01	6500	0	5001	0000	8792	200	1304	\$ 665.00	7473	17/18 AB602 Apprt	18-212	7/31/18 #7675
13	01	5811	0	0000	0000	8290	200	5811	\$ 1,730.00	7473	16/17 REAP Final	18-213	7/31/18 #7675
14	12	6105	0	0000	0000	8590	200	3020	\$ 1,496.00	7473	StatePreSch Rev	18-214	7/31/18 #7675
12	13	5310	0	0000	0000	8220	200	3101	\$ 4,454.76	7473	FED PGR MAY-JUN	18-215	7/31/18 #7675
15	13	5310	0	0000	0000	8520	200	3101	\$ 291.71	7473	STATE PRG MAY-JUNE	18-216	7/31/18 #7675
17	13	5310	0	0000	0000	8634	200	3101	\$ 150.00	7473	Student fees	18-217	7/31/18 #7675
18												18-218	
16													
19													
20													
21													
TOTAL									\$ 47,554.15				

Fund	01	\$	41,161.68
Fund	12	\$	1,496.00
Fund	13	\$	4,896.47
		\$	47,554.15

revlim	\$	-
fed	\$	27,782.85
state	\$	7,527.99
local	\$	5,850.84
Fund 01	\$	41,161.68

DI: 05 PACIFIC ELEMENTARY

ACCOUNTS PAYABLE

FYE 17/18

FUND: _____

	FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	TOTAL \$AMT	DSID#	DESCRIPTION	EP#	DATE PAID/"Z" OUT
1	01	0000	0	0000	0000	9524	000	0000	\$ 567.96	7474	Retiree ovpd Raugust	18-101	7/31/18 #7675
2	01	0000	0	0000	0000	9544	000	0000	\$ 3,438.30	7474	Summer Premiums	18-102	7/31/18 #7675
3	01	0000	0	0000	7191	5809	200	2801	\$ 10,198.20	7474	17/18 audit costs	18-103	7/31/18 #7675
4	01	0000	0	0000	0000	9514	000	0000	\$ 9,090.50	7474	June Ins. Prem pd in July	18-104	7/31/18 #7675
5	12	0000	0	0000	0000	9514	000	0000	\$ 1,850.00	7474	June Ins Prem pd in July	18-105	7/31/18 #7675
6	13	0000	0	0000	0000	9514	000	0000	\$ 462.50	7474	June Ins Prem pd in July	18-106	7/31/18 #7675
7	01	0000	0	0000	2700	5800	200	2801	\$ 1,850.00	7474	1718 Erate application Cst	18-107	7/31/18 #7675
8	01	0000	0	9305	9200	7142	200	2801	\$ 154.44	7474	17/18 NSCC THRPY UNIT	18-108	7/31/18 #7675
9	01	0000	0	0000	2700	5801	200	2801	\$ 1,518.00	7474	1718 MBLC charges	18-109	7/31/18 #7675
10	01	0000	0	0000	7200	5800	200	2801	\$ 62.30	7474	1718 COE IT WT BILL	18-110	7/31/18 #7675
10	01	0000	0	0000	0000	8011	200	2801	\$ 10,550.00	7474	17/18 LCFF CALC	18-111	7/31/18 #7675
11												18-112	
12												18-113	
13												18-114	
14												18-115	
15												18-116	
20													
16													
17	01	0000	0	0000	0000	9515	000	0000	66.94		4TH QRT SUI	DS A/P Setups	
18	12	0000	0	0000	0000	9515	000	0000	33.61		4TH QRT SUI		
19	13	0000	0	0000	0000	9515	000	0000	18.37		4TH QRT SUI		

TOTAL \$ 39,861.12

A/P

Fund	12	\$	1,883.61
Fund	13	\$	480.87
Fund	1	\$	37,496.64

\$ 39,861.12

DI: 05 PACIFIC ELEMENTARY

ACCOUNTS PAYABLE

FYE 17/18

FUND: _____

	FU	RES	Y	GOAL	FUNC	OBJ	SCHL	MGMT	TOTAL \$AMT	DSID#	DESCRIPTION	EP#	DATE PAID/"Z" OUT
1	01	0000	0	0000	0000	9521	000	0000	\$ 28,587.96			DNP Pmts	
3	01	1400	0	0000	0000	9521	000	0000	\$ 13,664.88				
5	01	5811	0	0000	0000	9521	000	0000	\$ 229.60				
5	01	6500	0	0000	0000	9521	000	0000	\$ 6,586.42				
6	12	6105	0	0000	0000	9521	000	0000	\$ 4,664.83				
7	12	9010	0	0000	0000	9521	000	0000	\$ 3,767.02				
8	13	5310	0	0000	0000	9521	000	0000	\$ 1,030.84				
9	13	9055	0	0000	0000	9521	000	0000	\$ 1,537.82				
10													
11													
12													
13													
14													
12													
15													
14													
12													
TOTAL									\$ 60,069.37				

Fund	01	\$ 49,068.86
Fund	12	\$ 8,431.85
Fund	13	\$ 2,568.66
Fund	21	\$ -

	ck#	FYE	DATES	INV#	AMT						
	975024	30.06.2016	21.03.2016		1,384.00						
	979338	30.06.2016	03.05.2016		234.00						
	983838	30.06.2016	15.06.2016		157.50	1,775.50	pd through 6/30				
	986762	30.06.2016	15.07.2016		2,628.00						
	988448	30.06.2016	09.08.2016		396.00						
	991052	30.06.2016	09.09.2016		540.00						
	994308;99	30.06.2016	12.10.2016	57479; 57734	769.50						
						7,311.00	15,490.00	<-per Tami A @ Robertsons			
	995765	30.06.2016	26.10.2016	57734	1,200.00		11,590.00	<-Due frm Fund 01			
	996548	30.06.2016	04.11.2016		1,939.50						
	928445	30.06.2016	06.12.2016		870.75		11,590.00	<-Pd frm Fund 01			
	932437	30.06.2016	24.01.2017		3,900.00	<-pd frm F12	15,490.00	<-Total paid			
	998734	30.06.2016	24.02.2017	58153	870.75						
	907954	30.06.2016	25.05.2017	59035	600.00	<--15/16	Total Paid				
	907954	#####	25.05.2017	59035	379.00	<-16/17	979.00				
	908799	#####	01.06.2017	59118	630.00		1617 -->	15,790.00	16/17 setup A/P Fu 01 1\$10,581		
	915402	#####	15.08.2017	59536	207.00	10,881.00	<-Fd 01 AP	eb called Tami for 1617			FU 21 \$3,900
	918176	#####	19.09.2017	59705	1,282.50	3,900.00	<-Fd 21 AP				
	920717	#####	12.10.2017	59369	1,890.00						
	922109	#####	26.10.2017	59903	2,533.50						
	923511	#####	09.11.2017	60085	450.00						
	928814	#####	16.01.2018	60413	450.00						
	928814	#####	16.01.2018	60449	3,500.00						
	930223	#####	30.01.2018	60293	909.00						
	931213	#####	08.02.2018	60567	459.00						
	938433	#####	17.04.2018	60999	2,500.00	<-pd frm F12					
	940943	#####	08.05.2018	61235	378.00						
	945929	#####	19.06.2018	61454	222.00	<--16/17 final					
	945929	#####	19.06.2018	61454	391.80	<--pd for 17/18 in 17/18					
						10,198.20	<-- 17/18 max A/P setup	10,590.00			

PACIFIC ELEMENATRY
FYE 2018/19

1st Interim 2018/19

Pacific Elementary SD 2017/18 Unaudited Actuals

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION				9006	6300	9010	4035	4203	5811	6230	6264	7690	0700
	6500	9024	3310	6512	Music/Art	LOT MAT	Field Trips	Teach Quality	Title III EL	REAP	Prop 39	Ed Effect	STRS OB	LCFF SUPL
	RSP 1304	Pysch Thrp 1310	PL 94-142 1320	PreMental Hlth 1306	2341	3000	3056	4035	4203	5811	6230	6264	7690	0700
Deferred Revenue														
8000-8099 - Rev. Limit														992
8100-8299 - Federal			24,369					954	3,006	14,849				
8300-8599 - State				4,548		6,809					-	-	41,707	
8600-8799 - Local	48,094				7,500		8,822							
TOTAL REVENUE	48,094	-	24,369	4,548	7,500	6,809	8,822	954	3,006	14,849	-	-	41,707	992
1000-Certificated Salaries	58,073.98	4,073						657	1,500	-		3,093		
2000-Classified Salaries	30,951				9,846			-		13,608				907
3000-Benefits	25,841	132			930			110	265	1,241		544	41,707	86
4000-Books & Supplies	437					2,251	3,167	28	1,370	-	-			
5000-Service&Operating	28,881.54		24,370		2,200		840	225			161,272	-		
6000-Capital Outlay														
7100-7200-Other out go														
7300-Indirects														
TOTAL EXPENDITURES	144,185	4,206	24,370	-	12,977	2,250.89	4,007	1,020.03	3,135	14,849	161,272	3,636.76	41,707.00	992.23
OTHER SOURCES:														
89XX TRANS IN														
76XX TRANS OUT					- 750									
CONTR. REST. TO REST. #8990										-				
CONTR UNRES TO UNREST #8980														
CONTR. UNRES TO RESTR. #8980	96,090.63	4,205.76	1		6,226.64			66.03	129.04	-				
TOTAL OTHER	96,091	4,206	1	-	5,477	-	-	66	129	-	-	-	-	
NET INCR/DECR TO FUND BALANCE	-	-	-	4,548	-	4,559	4,815	-	-	-	161,272	- 3,637		
ACTUAL BEG. FUND BALANCE	-	-		16,144.02		216.34	3,832.27				166,154.00	3,636.76	-	
END FUND BALANCE	-	-	-	20,692.02	-	4,774.85	8,647.55	-	-	-	4,882.50	-	-	

Reserve for Economic Uncertainty
Net Unrestricted in 2801

62.7

PACIFIC ELEMENATRY
FYE 2018/19

1st Interim 2018/19

Pacific Elementary SD 2017/18 Unaudited Actuals

RESOURCE # NAME MANAGEMENT #	0000 Ind Study 1103	0000 One-Time MCR 8550	0102 LIBRARY 2391	0102 PC DONATE 2630	0000 GENERAL 2801	1400 EPA 2801	1100 LOTTERY 3000	0000 DAY CARE 3008	0000 LIFE LAB 3009	0000 REC 3010	FUND TOTAL		
												RESTRICT	UNREST
Deferred Revenue											-	-	-
8000-8099 - Rev. Limit					795,934	181,057					977,983.04	-	977,983
8100-8299 - Federal					1,676						44,853.99	43,177.77	1,676
8300-8599 - State		14,857			3,290		17,781				88,991.70	53,064	35,927
8600-8799 - Local	500			48,875	15,101			23,898	3,140	24,577	180,506.77	64,416	116,090
TOTAL REVENUE	500	14,857	-	48,875	816,000	181,057	17,781	23,898	3,140	24,577	1,292,335.50	160,658.52	1,131,676.98
1000-Certificated Salaries	93,583				229,901	124,217					515,098.64	67,397	447,701
2000-Classified Salaries	-			7,214	104,820	3,056		9,561	1,537	10,907	192,405.80	54,405	138,001
3000-Benefits	28,425			236	110,158	42,778		8,920	145	2,657	264,176.71	70,771	193,405
4000-Books & Supplies	1,050	214	268	18,539	8,559	3,640	5,108	220	921	292	46,064.73	7,252.39	38,812.34
5000-Service&Operating	600		-	7,000	92,020	7,366	723	1,757	3,036	1,757	332,046.73	217,788	114,259
6000-Capital Outlay											-	-	-
7100-7200-Other out go					154						154.44	-	154
7300-Indirects					-						-	-	-
TOTAL EXPENDITURES	123,658.61	214.26	268	32,989	545,614	181,057	5,830.93	20,457.08	5,638.60	15,613.22	1,349,947.05	417,614.09	932,332.96
OTHER SOURCES:											(57,611.55)	(256,955.57)	199,344.02
89XX TRANS IN											-	-	-
76XX TRANS OUT					- 9,000					- 750	(10,500.00)	(750.00)	(9,750.00)
CONTR. REST. TO REST. #8990											-	-	-
CONTR UNRES TO UNREST #8980	123,158.61		20	(4,500.00)	(123,178.80)				4,500		-	-	-
CONTR. UNRES TO RESTR. #8980				(6,226.64)	(100,492.46)						-	106,719	- 106,719
TOTAL OTHER	123,159	-	20	- 10,727	(232,671.26)	-	-	-	4,500	- 750	(10,500.00)	105,969.10	(116,469.10)
NET INCR/DECR TO FUND BALANCE	-	14,643	- 248	5,159	37,715	0	11,950	3,440	2,001	8,214	(68,111.55)	(150,986.47)	82,874.92
ACTUAL BEG. FUND BALANCE	-	78,402.00	248.17	35,941.91	503,123.16	-	25,388.29	33,025.91	2,120.43	25,433.07	893,666.33	189,983.39	703,682.94
END FUND BALANCE	-	93,044.74	-	41,101.34	540,838.28	0.00	37,338.14	36,466.33	4,121.83	33,647.20	825,554.78	38,996.92	786,557.86

825,554.78

Reserve for Economic Uncertainty
Net Unrestricted in 2801

75,000.00
465,838.28

ok ok

PACIFIC ELEMENATRY FYE 2018/19	ALL FUNDS Pacfic Elementary SD 2017/18 Unaudited Actuals								
1st Interim 2018/19	Fund 01	Fund 12	Fund 13		Fund 14	Fund 17	Fund 21	Fund 25	TOTAL
			FLOF	Res. 5310					
8000-8099 - Rev. Limit	977,983				10,000				987,983
8100-8299 - Federal	44,854			27,180					72,034
8300-8599 - State	88,992	39,065		1,769	15,755				145,581
8600-8799 - Local	180,507	70,483	28,222	36,986	8,621	2,698	1,282	28	328,826
TOTAL REVENUE	1,292,336	109,548	28,222	65,935	34,376	2,698	1,282	28	1,534,424
1000-Certificated Salaries	515,099								515,099
2000-Classified Salaries	192,406	68,424	11,630	25,256					297,717
3000-Benefits	264,177	34,173	2,879	11,146					312,374
4000-Books & Supplies	46,065	1,364	1,284	39,567					88,280
5000-Service&Operating	332,047	982	1,035	886	15,724		1,800.00	-	352,473
6000-Capital Outlay	-							-	-
7100-7200-Other out go	154								154
7300-Indirects	-								-
TOTAL EXPENDITURES	1,349,947	104,944	16,827	76,855	15,724	-	1,800	-	1,566,097
OTHER SOURCES:									
89XX TRANS IN	-			11,700		45,000			56,700
76XX TRANS OUT	- 10,500	- 1,200					- 45,000	-	56,700
CONTR. REST. TO REST. #8990	-								-
	-								-
CONTR UNRES TO UNREST #8980	-								-
CONTR. UNRES TO RESTR. #8981	-								-
TOTAL OTHER	- 10,500	- 1,200	-	11,700	-	45,000	- 45,000	-	-
NET INCR/DECR TO									
FUND BALANCE	- 68,112	3,404.46	11,394	780	18,652	47,698	- 45,518	28	- 31,673
ACTUAL BEG. FUND BALANCE	893,666.33	27,241.13	11,093.82	8,411.76	7,033.07	216,963.17	109,077.14	2,335.32	1,275,821.74
Unaudited Actuals BALANCE	825,554.78	30,645.59	22,487.95	9,191.77	25,684.87	264,661.08	63,558.65	2,363.58	1,244,148.27
RESTRICTED/DESIGNATED FUNDS	191,672								
ECONOMIC UNCERTAINTY RESERVE	75,000								
UNRESTRICTED FUND BALANCE	558,883								

PACIFIC ELEMENATRY
FYE 2018/19
1st Interim 2018/19

Pacific Elem. SD 2018/19 1st Interim PB

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION				9006	6300	9010	9010	4035	4203	5811	6230
	6500 RSP 1304	9024 Psych Thrp 1310	3310 PL 94-142 1320	6512 MENTAL HLTH 1306	Music/Art 2341	LOT MAT 3000	Field Trips 3056	TED 3057	TeachQulity 4035	Title III EL 4203	REAP 5811	Prop 39 6230
Deferred Revenue												
8000-8099 - Rev. Limit												
8100-8299 - Federal			24,369						856	1,684	14,495	
8300-8599 - State				6,047		5,974		-		-		-
8600-8799 - Local	47,075	-			7,000		4,000	55,000				
TOTAL REVENUE	47,075	-	24,369	6,047	7,000	5,974	4,000	55,000	856	1,684	14,495	-
1000-Certificated Salaries	50,640	12,375							1,750	1,750	-	
2000-Classified Salaries	34,557				5,600						14,462	
3000-Benefits	22,088	413			534				343	343	1,338	
4000-Books & Supplies	400					5,974	2,000	50,000	-		-	-
5000-Service&Operating	30,525	-	24,369	-	13,500		2,000	5,000	-	-	-	4,883
6000-Capital Outlay												-
7100-7200-Other out go												
7300-Indirects												
TOTAL EXPENDITURES	138,210.22	12,788	24,369	-	19,634	5,974	4,000	55,000	2,093.28	2,093	15,800	4,883
OTHER SOURCES:												
89XX TRANS IN												
76XX TRANS OUT					- 750							
CONTR. REST. TO REST. #8990		-								-	-	
CONTR UNRES TO UNREST #8980												
CONTR. UNRES TO RESTR. #8981	91,135.22	12,787.93			#####				1,237.28	409	1,305.36	
TOTAL OTHER	91,135	12,788	-	-	12,634	-	-	-	1,237	409	1,305	-
NET INCR/DECR TO FUND BALANCE	-	-	-	6,047	-	-	-	-	-	-	-	- 4,883
ACTUAL BEG. FUND BALANCE	-	-	-	20,692.02	-	4,774.85	8,647.55	-	-	-	-	4,882.50
END FUND BALANCE	-	-	-	26,739	-	4,775	8,647.55	-	-	-	-	-

Min. ECONOMIC UNCERTAINTY RESERVE
LCFF Difference BASC vs SCC reserve
Net Unrestricted Mgmt 2801

PACIFIC ELEMENATRY
FYE 2018/19
1st Interim 2018/19

Pacific Elem. SD 2018/19 1st Interim PB

RESOURCE # NAME MANAGEMENT #	7690	0700	0000	0000	0102	0102	0000	1400	1100	0000	0000	0000			
	TRs On-Behalf	LCFF Suplmntl	Ind Study	OTMC/CC	LIBRARY	PC DONATE	GENERAL	EPA	LOTTERY	DAY CARE	LIFE LAB	REC	FUND	RESTRICT	UNRESTRICT
	7690	0700	1103	8550	2391	2630	2801	2801	3000	3008	3009	3010	TOTAL		
Deferred Revenue													-	-	-
8000-8099 - Rev. Limit		66,998					810,402	181,053					1,058,453.00	-	1,058,453
8100-8299 - Federal		-					1,522						42,926.00	41,404	1,522
8300-8599 - State	44,208			20,847			3,779		17,021				97,876.00	56,229	41,647
8600-8799 - Local			-		1,875	20,000	17,611			17,184	4,100	18,516	192,361.00	113,075	79,286
TOTAL REVENUE	44,208	66,998	-	20,847	1,875	20,000	833,314	181,053	17,021	17,184	4,100	18,516	1,391,616.00	210,708	1,180,908
1000-Certificated Salaries		19,820.00	91,700		-		223,457	120,300					521,791.59	66,515	455,277
2000-Classified Salaries		24,141.00	-				126,492	3,145		16,194	4,700	11,706	240,998.06	54,619	186,379
3000-Benefits	44,208	14,177	30,197				106,450	43,410		7,092	429	3,231	274,254.34	69,268	204,987
4000-Books & Supplies			1,200	-	200	-	10,911.0	95	14,300	300	2,700	1,160	89,240.00	58,374	30,866
5000-Service&Operating		8,860	800		-	3,500	110,259.0	14,102	600	3,000	2,500	8,760	232,657.84	80,277	152,381
6000-Capital Outlay													-	-	-
7100-7200-Other out go							250.0						250	-	250
7300-Indirects							-						-	-	-
TOTAL EXPENDITURES	44,208	66,997.83	#####	-	200	3,500	577,819	181,053	14,900	26,587	10,329	24,857	1,359,191.83	329,052	1,030,139
OTHER SOURCES:															
89XX TRANS IN													-	-	-
76XX TRANS OUT				- 93,009			- 9,000					- 750	(103,509)	- 750	- 102,759
CONTR. REST. TO REST. #8990							-						-	-	-
CONTR UNRES TO UNREST #8980			#####		500	- 6,500	(123,897.35)				6,000		-	-	-
CONTR. UNRES TO RESTR. #8981						(13,384.07)	- 106,875						-	119,850	- 119,850
TOTAL OTHER	-	-	123,897	- 93,009	500	- 19,884	- 239,772	-	-	-	6,000	- 750	- 103,509	119,100	- 222,609
NET INCR/DECR TO FUND BALANCE	-	-	-	- 72,162	2,175	- 3,384	15,723	-	2,121	- 9,403	- 229	- 7,091	- 71,085	1,165	- 72,249
ACTUAL BEG. FUND BALANCE	-	-	-	93,044.74	-	41,101.34	540,838.28	0.00	37,338.14	36,466.33	4,121.83	33,647.20	825,554.78	38,996.92	786,557.86
END FUND BALANCE	-	-	-	20,882.74	2,175.00	37,717.27	556,561.52	0.00	39,459.14	27,063.74	3,892.67	26,556.45	754,469.95	40,161.42	714,308.53

754,470

Min. ECONOMIC UNCERTAINTY RESERVE
LCFF Difference BASC vs SCC reserve
Net Unrestricted Mgmt 2801

Min EU 75,000.00
Max EU 146,270.08
Excess of max 410,291.44

PACIFIC ELEMENATRY FYE 2018/19	ALL FUNDS Pacific Elem. SD 2018/19 1st Interim PB									
	Fund 01	Fund 12	Fund 13			Fund 14	Fund 17	Fund 21	Fund 25	TOTAL
			FLOF	CA Fresh	Res 5310					
8000-8099 - Rev. Limit	1,058,453					10,000				1,068,453
8100-8299 - Federal	42,926	-			24,000					66,926
8300-8599 - State	97,876	65,000		50,086	1,400	-				214,362
8600-8799 - Local	192,361	62,960	19,550	-	30,750	1,035	4,400	1,400	985	313,441
TOTAL REVENUE	1,391,616	127,960	19,550	50,086	56,150	11,035	4,400	1,400	985	1,663,182
1000-Certificated Salaries	521,792									521,792
2000-Classified Salaries	240,998	73,566	12,600	-	26,374					353,538
3000-Benefits	274,254	38,280	3,312	-	11,883					327,730
4000-Books & Supplies	89,240	9,000	1,550	50,086	37,000					186,876
5000-Service&Operating	232,658	546	1,700	-	1,460	32,000		21,120	20	289,504
6000-Capital Outlay	-									-
7100-7200-Other out go	250									250
7300-Indirects	-									-
TOTAL EXPENDITURES	1,359,192	121,392	19,162	50,086	76,717	32,000	-	21,120	20	1,679,689
OTHER SOURCES:										
89XX TRANS IN	-		-		11,700		93,009			104,709
76XX TRANS OUT	103,509	1,200						-		104,709
CONTR. REST. TO REST. #8990	-									-
										-
CONTR UNRES TO UNREST #8980	-									-
CONTR. UNRES TO RESTR. #8981	-									-
TOTAL OTHER	- 103,509	- 1,200	-	-	11,700	-	93,009	-	-	-
NET INCR/DECR TO										
FUND BALANCE	- 71,085	5,368	388	-	- 8,867	- 20,965	97,409	- 19,720	965	- 16,507
ACTUAL BEG. FUND BALANCE	825,554.78	30,646	22,488	-	9,192	25,685	264,661	64,069	2,364	1,244,658
EST. END FUND BALANCE	754,469.95	36,013	22,876	-	325	4,720	362,070	44,349	3,329	1,228,151
RESTRICTED/DESIGNATED FUNDS	197,908									
Min. ECONOMIC UNCERTAINTY RESERVE	75,000									
Max. ECONOMIC UNCERTAINTY RESERVE	146,270	<-10%								
UNRESTRICTED FUND BALANCE	410,291						362,070			

	Actual/P-2 5.3.18	11.20.18 meeting			
PACIFIC ELEM	Enroll/P2	Enroll/P2	Enroll/P2	Enroll/P2	Enroll/P2
ENROLLMENT/ADA EST FOR MYP	2017/18	2018/19	2019/20	2020/21	2021/22
K & TK	23	17	18	18	17
1	16	17	17	17	16
2	16	19	17	17	17
3	16	17	19	15	17
4	14	14	17	19	15
5	18	12	14	17	16
6	17	18	12	12	17
ENROLLMENT ESTIMATES	120	114	114	115	115
ADA ESTIMATE @ 94% OF ENROLL	94%	94%	94%	94%	0.94
K - 3	66.29	66.07	67.02	63.24	63.24
4- 6	46.98	41.53	40.59	45.31	45.31
ADA	113.27	107.61	107.61	108.55	108.55
CLASS SIZE K-3	55	52	53	49	49
# OF TEACHERS	3	3	3	3	3
EST AVERAGE CLASS SIZE	18.3	17.3	17.7	16.3	16.3
Unduplicated count estimates	57	54	54	53	53
Unduplicated count est. %	48%	47%	47%	46%	46%
EB estimate 4/28/18		Take out IS for GSA		Take out IS for GSA	
2017/18 @ P-2	IS Grades	K	1	2	3
	18	5	3	7	3
		OTMC 17/18-->	\$147	16,686.94	
		OTMC 18/19-->	\$184	20,847.34	

		2018/19	2019/20	2020/21	17/18 used		
	cert	68,290.44	74,659.73	81,783.76	68,290.44		
	class	35,548.44	38,863.96	42,572.36	35,548.44		
	mgmt	11,849.76	12,954.96	14,191.12	11,849.76		
		115,688.64	126,478.65	138,547.23	115,688.64		

Description	Resource	Management	Object	Future Year One		Future Y
				% Incr	Value	% Incr
1103 Independ Study Contrib frm Unrest	0000	1103	8980	-100.00%	\$ 128,753	-100.00%
1103 IS take out misc donation	0000	1103	8600	-100.00%		
1304 Contrib frm unrest 0000-2801	6500	1304	8981	-100.00%	\$ 97,479	-100.00%
	1304 6500	1304	5000			
1310 Contrib frm unrest 0000-2801	9024	1310	8981	-100.00%	\$ 15,344	-100.00%
1320 Speech inc take out	3310	1320	5000	-100.00%	\$ 24,369	-100.00%
2391 LIBRY take out Misc donation	0102	2391	8600	-100.00%		
2341 Music reduce concert donation	9006	2341	8600	-50.00%		
2341 Music reduce classified position	9006	2341	2000	-50.00%		
2341 Music/Art frm PC donate 2630	9006	2341	8981	-100.00%	\$ 14,587	-100.00%
2391 LIBRY reduce supplies (4000's) to bal	0102	2391	4000	-100.00%	\$ 200	-100.00%
2391 LIBRY take out PY trnf frm Parent Club	0102	2391	8980	-100.00%		
4035 Title II contrib from 2801	4035	4035	8981	-100.00%	\$ 1,314	-100.00%
4203 title III take out revenue in yr 2	4203	4203	8200			-100.00%
4203 title III take out salary in yr 2	4203	4203	1000			-100.00%
4203 title III take out in Yr 2	4203	4203	3000			-100.00%
4203 Title III contrib frm 2801	4203	4203	8981	-100.00%	\$ 486	-100.00%
9010-3056 Field Trips Materials reduced	9010	3056	4000			
9010-3056 Field Trips revenue reduced	9010	3056	8600		\$ (2,000)	
2630 PC Donations reduced Theater & Aides & ex	0102	2630	8600	-100.00%	\$ 11,500	
2630 PC Donate to Music to LifeLab	0102	2630	8981	-100.00%	\$ (14,587)	-100.00%
0000-2801 LCFF see Global assump tab	0000	2801	8011	-100.00%	\$ 899,839	-100.00%
1400-2801 EPA used calcs in Global assump tab	1400	2801	8012	-100.00%	\$ 172,006	-100.00%
1400-2801 EPA mv Salary to balance	1400	2801	1100		\$ (2,999)	
0000-2801 increase by EPA's decrease	0000	2801	1100		\$ 2,999	
0700-0700 LCFF supplemntal activities	0700	0700	8011	-100.00%	\$ 69,684	-100.00%
0000-2801 LCFF take for supplemntn activities	0000	2801	8011		\$ (69,684)	
0000-2801 MAA reve gone yr 1	0000	2801	8200	-100.00%		
0000-2801-8981 unrest to rest	0000	2801	8981	-100.00%	\$ (116,457)	-100.00%
0000-2801-8980 Unrest to Unrest	0000	2801	8980	-100.00%	\$ (128,753)	-100.00%
0000-2801 take out duct work cost	0000	2801	5800		\$ (23,000)	
1400-2801 take out technology	1400	2801	5000	-100.00%		
3009 Life Lab Reduce Supplies	0000	3009	4000	-100.00%	\$ 500	-100.00%
3009 Life Lab reduce services	0000	3009	5000	-100.00%	\$ 500	-100.00%
2630-to Life Lab	0102	2630	8980	-100.00%	\$ (2,414)	-100.00%
3009 from PC Donate to Life Lab	0000	3009	8980	-100.00%	\$ 2,414	-100.00%
3009 Life Lab reduce OG grant	0000	3009	8600	-100.00%		
5811 REAP contribution from Unrest	5811	5811	8981	-100.00%	\$ 1,835	-100.00%
6230 Prop 39 expenditures 5000's	6230	6230	5000	-100.00%	\$ -	
3057 TED reduce Yr 2 Donation Yr 3 by 50%	9010	3057	8600		\$ (5,000)	-50.00%
3057 TED reduce Yr 2 Expenses	9010	3057	4000		\$ (7,750)	-100.00%
3057 TED reduce Yr 3 services	9010	3057	5000			-100.00%
1100-3000 mv supp reduct in 1400-2801 to lott	1100	3000	4000	-100.00%	\$ 17,021	
6300-3000 make exp=rev	6300	3000	4000	-100.00%	\$ 5,974	-100.00%
7690 STRS on BEHALF	7690	7690	8500		\$ 2,210	
8550 OTMC test \$100 x ada revenue	0000	8550	8500	-100.00%		
8550 reduce transfer to fund 17	0000	8550	7619	-100.00%	\$ (20,883)	-100.00%

Year Two
Value
\$ 133,294
\$ 102,654
\$ -
\$ 15,775
\$ 24,369
\$ 15,359
\$ 100
\$ 1,375
\$ (1,000)
\$ (15,359)
\$ 928,503
\$ 173,508
\$ (3,957)
\$ 3,957
\$ 72,394
\$ (72,394)
\$ (121,966)
\$ (133,294)
\$ 500
\$ 500
\$ (6,413)
\$ 6,413
\$ 2,162
\$ 20,000
\$ 5,000
\$ 5,974
\$ 2,321

PACIFIC ELEMENATRY
FYE 2018/19
1st Interim 2018/19
Pacific Elem. SD 2019/20 Proj. Budget

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION				9006	6300	9010	9010	4035	4203	5811	6230	7690	0700	0000
	6500	9024	3310	6512	9006	6300	9010	9010	4035	4203	5811	6230	7690	0700	0000
	RSP 1304	Psych Thrp 1310	PL 94-142 1320	MENTAL HLTH 1306	Music/Art 2341	LOT MAT 3000	Field Trips 3056	TED 3057	TeachQuality 4035	Title III EL 4203	REAP 5811	Prop 39 6230	STRS On-Behalf 7690	CFF Suplmn 0700	Ind Study 1103
Deferred Revenue															
8000-8099 - Rev. Limit	-	-	-	-	-	-	-	-	-	-	-	-	-	69,684	-
8100-8299 - Federal	-	-	24,369	-	-	-	-	-	856	1,684	14,495	-	-	-	-
8300-8599 - State	-	-	-	6,047	-	5,974	-	-	-	-	-	-	46,418	-	-
8600-8799 - Local	47,075	-	-	-	3,500	-	2,000	50,000	-	-	-	-	-	-	-
TOTAL REVENUE	47,075	-	24,369	6,047	3,500	5,974	2,000	50,000	856	1,684	14,495	-	46,418	69,684	-
1000-Certificated Salaries	51,653	12,623	-	-	-	-	-	-	1,785	1,785	-	-	-	20,216	93,534
2000-Classified Salaries	35,594	-	-	-	2,884	-	-	-	-	-	14,896	-	-	24,865	-
3000-Benefits	24,836	2,721	-	-	278	-	-	-	385	385	1,434	-	46,418	15,299	33,119
4000-Books & Supplies	420	-	-	-	-	5,974	2,100	44,750	-	-	-	-	-	-	1,260
5000-Service&Operating	32,051	-	24,369	-	14,175	-	2,100	5,250	-	-	-	-	-	9,303	840
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	144,554	15,344	24,369	-	17,337	5,974	4,200	50,000	2,170	2,170	16,330	-	46,418	69,684	128,753
OTHER SOURCES:															
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	- 750	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128,753
CONTR. UNRES TO RESTR. #8981	97,479	15,344	-	-	14,587	-	-	-	1,314	486	1,835	-	-	-	-
TOTAL OTHER	97,479	15,344	-	-	13,837	-	-	-	1,314	486	1,835	-	-	-	128,753
NET INCR/DECR TO FUND BALANCE	-	-	-	6,047	-	-	2,200	-	-	-	-	-	-	-	-
BEG. FUND BALANCE	-	-	-	26,739	-	4,775	8,648	-	-	-	-	-	-	-	-
EST. END FUND BALANCE	-	-	-	32,786	-	4,775	6,448	-	-	-	-	-	-	-	-

PACIFIC ELEMENATRY
FYE 2018/19
1st Interim 2018/19
Pacific Elem. SD 2019/20 Proj. Budget

RESOURCE # NAME MANAGEMENT #	0000 OTMC/CC 8550	0102 LIBRARY 2391	0102 PC DONATE 2630	0000 GENERAL 2801	1400 EPA 2801	1100 LOTTERY 3000	0000 DAY CARE 3008	0000 LIFE LAB 3009	0000 REC 3010	FUND TOTAL	RESTRICT	UNRESTRICT
Deferred Revenue										-	-	-
8000-8099 - Rev. Limit	-	-	-	830,155	172,006	-	-	-	-	1,071,845	-	1,071,845
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	41,404	41,404	-
8300-8599 - State	-	-	-	3,779	-	17,021	-	-	-	79,239	58,439	20,800
8600-8799 - Local	-	-	11,500	17,611	-	-	17,184	-	18,516	167,386	102,575	64,811
TOTAL REVENUE	-	-	11,500	851,545	172,006	17,021	17,184	-	18,516	1,359,874	202,418	1,157,456
1000-Certificated Salaries	-	-	-	230,925	119,707	-	-	-	-	532,227	67,845	464,382
2000-Classified Salaries	-	-	-	130,287	3,240	-	16,680	4,841	12,057	245,344	53,374	191,970
3000-Benefits	-	-	-	116,185	48,960	-	7,835	466	3,668	301,990	76,457	225,533
4000-Books & Supplies	-	200	-	11,457	100	17,021	315	500	1,218	85,314	53,244	32,070
5000-Service&Operating	-	-	3,675	92,772	-	630	3,150	500	9,198	198,013	77,945	120,068
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	250	-	-	-	-	-	250	-	250
7300-Indirects	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	200	3,675	581,875	172,006	17,651	27,980	6,307	26,142	1,363,139	328,865	1,034,274
OTHER SOURCES:												
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	- 20,883	-	-	- 9,000	-	-	-	-	- 750	- 31,383	- 750	- 30,633
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	- 2,414	- 128,753	-	-	-	- 2,414	-	0	-	0
CONTR. UNRES TO RESTR. #8981	-	-	- 14,587	- 116,457	-	-	-	-	-	0	131,044	- 131,044
TOTAL OTHER	- 20,883	-	- 17,001	- 254,211	-	-	-	- 2,414	- 750	- 31,383	130,294	- 161,677
NET INCR/DECR TO FUND BALANCE	- 20,883	- 200	- 9,176	15,459	- 0	- 630	- 10,796	- 3,893	- 8,376	- 34,647	3,847	- 38,494
BEG. FUND BALANCE	20,883	2,175	37,717	556,562	0	39,459	27,064	3,893	26,556	754,470	40,161	714,309
EST. END FUND BALANCE	-	1,975	28,541	572,021	- 0	38,829	16,267	-	18,181	719,823	44,008	675,814

PACIFIC ELEMENATRY
FYE 2018/19
1st Interim 2018/19
Pacific Elem. SD 2020/21 Proj. Budget

1st Interim 2018/19	SPECIAL EDUCATION													
RESOURCE # NAME MANAGEMENT #	6500 RSP 1304	6500 Speech 1309	9024 Psych Thrp 1310	3310 PL 94-142 1320	6512 MENTAL HLTH 1306	9006 Music/Art 2341	6300 LOT MAT 3000	9010 Field Trips 3056	9010 TED 3057	4035 TeachQuality 4035	4203 Title III EL 4203	5811 REAP 5811	7690 STRS On-Behalf 7690	0700 LCFF Suplmntl 0700
Deferred Revenue														
8000-8099 - Rev. Limit	-	-	-	-	-	-	-	-	-	-	-	-	-	72,394
8100-8299 - Federal	-	-	-	24,369	-	-	-	-	-	856	-	14,495	-	-
8300-8599 - State	-	-	-	-	6,047	-	5,974	-	-	-	-	-	48,739	-
8600-8799 - Local	47,075	-	-	-	-	3,500	-	2,000	25,000	-	-	-	-	-
TOTAL REVENUE	47,075	-	-	24,369	6,047	3,500	5,974	2,000	25,000	856	-	14,495	48,739	72,394
1000-Certificated Salaries	52,686	-	12,875	-	-	-	-	-	-	1,821	-	-	-	20,621
2000-Classified Salaries	36,306	-	-	-	-	2,942	-	-	-	-	-	15,194	-	25,363
3000-Benefits	26,642	-	2,901	-	-	283	-	-	-	410	-	1,463	48,739	16,642
4000-Books & Supplies	441	-	-	-	-	-	5,974	1,205	20,000	-	-	-	-	-
5000-Service&Operating	33,654	-	-	24,369	-	14,884	-	2,205	5,000	-	-	-	-	9,768
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	149,729	-	15,775	24,369	-	18,109	5,974	3,410	25,000	2,231	-	16,657	48,739	72,394
OTHER SOURCES:														
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	- 750	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8981	102,654	-	15,775	-	-	15,359	-	-	-	1,375	-	2,162	-	-
TOTAL OTHER	102,654	-	15,775	-	-	14,609	-	-	-	1,375	-	2,162	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	6,047	-	-	1,410	-	-	-	-	-	-
BEG. FUND BALANCE	-	-	-	-	32,786	-	4,775	6,448	-	-	-	-	-	-
EST. END FUND BALANCE	-	-	-	-	38,833	-	4,775	5,038	-	-	-	-	-	-

PACIFIC ELEMENATRY
FYE 2018/19
1st Interim 2018/19
Pacific Elem. SD 2020/21 Proj. Budget

RESOURCE # NAME MANAGEMENT #	0000 Ind Study 1103	0000 OTMC/CC 8550	0102 LIBRARY 2391	0102 PC DONATE 2630	0000 GENERAL 2801	1400 EPA 2801	1100 LOTTERY 3000	0000 DAY CARE 3008	0000 LIFE LAB 3009	0000 REC 3010	FUND TOTAL	RESTRICT	UNRESTRICT
Deferred Revenue											-	-	-
8000-8099 - Rev. Limit	-	-	-	-	856,109	173,508	-	-	-	-	1,102,011	-	1,102,011
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	-	39,720	39,720	-
8300-8599 - State	-	-	-	-	3,779	-	17,021	-	-	-	81,560	60,760	20,800
8600-8799 - Local	-	-	-	11,500	17,611	-	-	17,184	-	18,516	142,386	77,575	64,811
TOTAL REVENUE	-	-	-	11,500	877,499	173,508	17,021	17,184	-	18,516	1,365,677	178,055	1,187,622
1000-Certificated Salaries	95,405	-	-	-	239,500	118,144	-	-	-	-	541,051	67,382	473,670
2000-Classified Salaries	-	-	-	-	132,892	3,305	-	17,014	4,938	12,298	250,251	54,441	195,810
3000-Benefits	35,684	-	-	-	126,413	51,954	-	8,579	475	4,072	324,260	80,439	243,821
4000-Books & Supplies	1,323	-	100	-	12,029	105	17,872	331	500	1,279	61,159	27,620	33,539
5000-Service&Operating	882	-	-	3,859	97,411	-	662	3,308	500	9,658	206,158	80,112	126,046
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	250	-	-	-	-	-	250	-	250
7300-Indirects	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	133,294	-	100	3,859	608,496	173,508	18,534	29,231	6,413	27,307	1,383,129	309,993	1,073,135
OTHER SOURCES:													
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	9,000	-	-	-	-	750	10,500	750	9,750
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	133,294	-	-	6,413	133,294	-	-	-	6,413	-	0	-	0
CONTR. UNRES TO RESTR. #8981	-	-	-	15,359	121,966	-	-	-	-	-	0	137,325	137,325
TOTAL OTHER	133,294	-	-	21,772	264,260	-	-	-	6,413	750	10,500	136,575	147,075
NET INCR/DECR TO FUND BALANCE	-	-	100	14,131	4,743	0	1,513	12,047	-	9,541	27,951	4,637	32,588
BEG. FUND BALANCE	-	-	1,975	28,541	572,021	0	38,829	16,267	-	18,181	719,823	44,008	675,814
EST. END FUND BALANCE	-	-	1,875	14,410	576,764	0	37,317	4,220	-	8,639	691,871	48,645	643,226

PACIFIC ELEMENATRY	SUMMARY OF PACIFIC ELEMENTARY											
FYE 2018/19	MULTIPLE YEARS FUND 01 FYE 2018/19 1st Interim											
1st Interim 2018/19	Pacific Elem. SD 2017/18 Unaudited Actuals			Pacific Elem. SD 2018/19 1st Interim PB			Pacific Elem. SD 2019/20 Proj. Budget			Pacific Elem. SD 2020/21 Proj. Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	-	-	-	-	-	-	-	-	-	-	-	-
8000-8099 - Rev. Limit	977,983	-	977,983	1,058,453	-	1,058,453	1,071,845	-	1,071,845	1,102,011	-	1,102,011
8100-8299 - Federal	1,676	43,178	44,854	1,522	41,404	42,926	-	41,404	41,404	-	39,720	39,720
8300-8599 - State	35,927	53,064	88,992	41,647	56,229	97,876	20,800	58,439	79,239	20,800	60,760	81,560
8600-8799 - Local	116,090	64,416	180,507	79,286	113,075	192,361	64,811	102,575	167,386	64,811	77,575	142,386
TOTAL REVENUE	1,131,677	160,659	1,292,336	1,180,908	210,708	1,391,616	1,157,456	202,418	1,359,874	1,187,622	178,055	1,365,677
1000-Certificated Salaries	447,701	67,397	515,099	455,277	66,515	521,792	464,382	67,845	532,227	473,670	67,382	541,051
2000-Classified Salaries	138,001	54,405	192,406	186,379	54,619	240,998	191,970	53,374	245,344	195,810	54,441	250,251
3000-Benefits	193,405	70,771	264,177	204,987	69,268	274,254	225,533	76,457	301,990	243,821	80,439	324,260
4000-Books & Supplies	38,812	7,252	46,065	30,866	58,374	89,240	32,070	53,244	85,314	33,539	27,620	61,159
5000-Service&Operating	114,259	217,788	332,047	152,381	80,277	232,658	120,068	77,945	198,013	126,046	80,112	206,158
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	154	-	154	250	-	250	250	-	250	250	-	250
7300-Indirects	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	932,333	417,614	1,349,947	1,030,139	329,052	1,359,192	1,034,274	328,865	1,363,139	1,073,135	309,993	1,383,129
OTHER SOURCES:												
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	- 9,750	- 750	- 10,500	- 102,759	- 750	- 103,509	- 30,633	- 750	- 31,383	- 9,750	- 750	- 10,500
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTRIB FLEX - #8998/8995	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	0	-	0	0	-	0
CONTR. UNRES TO RESTR. #8981	- 106,719	106,719	-	- 119,850	119,850	-	- 131,044	131,044	0	- 137,325	137,325	0
TOTAL OTHER	- 116,469	105,969	- 10,500	- 222,609	119,100	- 103,509	- 161,677	130,294	- 31,383	- 147,075	136,575	- 10,500
NET INCR/DECR TO FUND BALANCE	82,875	- 150,986	- 68,112	- 72,249	1,165	- 71,085	- 38,494	3,847	- 34,647	- 32,588	4,637	- 27,951
ACTUAL BEG. FUND BALANCE	703,683	189,983	893,666	786,558	38,997	825,555	714,309	40,161	754,470	675,814	44,008	719,823
EST. END FUND BALANCE	786,558	38,997	825,555	714,309	40,161	754,470	675,814	44,008	719,823	643,226	48,645	691,871
07.12.2018												
RESTRICTED/DESIGNATED FUNDS			191,672			197,908			147,802			115,107
ECONOMIC UNCERTAINTY RESERVE			75,000			75,000			75,000			75,000
Max. ECONOMIC UNCERTAINTY RESERVE			-			146,270			139,452			139,363
UNRESTRICTED FUND BALANCE			558,883			410,291			432,569			437,401
FUND 17 EST BALANCE @ .5%			264,661			362,070			363,880			365,700

	Fund 01	Fund 01			18/19 Eric		Object					
	Certificate	Class	Mgmt		115,767.00	Eric Gross	1300					
FYE 2018/19	521,792	240,998			23,692.00	Elizabeth A	7200-2400					
Less Mgmt	115,767	23,692	139,459									
subtotal	406,025	217,306	139,459									
2.00% Increase	8,120.49	4,346.12	2789.18									
1.00% Increase	4,060.25	2,173.06	1,394.59									
CY Statory rates per Benefit Tab	19.65%	9.54%	mixed rates									
Crit/Standard 1% Sal w/statutories	4,858.09	2,380.30	1,644.67									
	Certificate	Class	Mgmt									
FYE 2019/20	532,227	245,344										
Less MGMT	118,661	24,166	142,827									
Subtotal	413,566	221,178	142,827									
2.00% Increase	8,271.32	4,423.56	2,856.54									
1.00% Increase	4,135.66	2,211.78	1,428.27									
Statory rates per Benefit Tab	22.53%	9.63%	mixed rates									
Crit/Standard 1% Sal w/statutories	5,067.36	2,424.74	1,718.86									
SUMMARY OF PACIFIC ELEMENTARY												
MULTIPLE YEARS FUND 01 FYE 2018/19 1st Interim												
07.12.2018												

2018/19

GENERAL FUND

		PROJ. BUD. 2018/19	PACIFIC ELEMENTARY SCHOOL DISTRICT								2019					
			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	TOTAL
A. BEGINNING CASH		876,274.67	876,274.67	911,230.20	913,504.95	950,682.20	1,045,472.99	940,171.12	994,379.80	908,823.17	871,996.37	839,172.96	942,847.49	854,675.47	876,275	
B. RECEIPTS																
Revenue Limit:																
State Aid:	8010-8019	783,652	102,589.00	92,039.00	141,227.00	92,039.00	0.00	45,263.25	70,271.72	48,044.61	93,307.86	29,939.31	29,939.31	38,991.96	783,652	
Property Tax	8020-8079	284,801	978.21		423.88	4,801.89	738.11	98,202.08				170,673.99		8,982.84	284,801	
Other	8080-8099	(10,000)			0.00			0.00	-5,000.00				-5,000.00		-10,000	
Federal Revenues	8100-8299	42,926	-27,782.85	3,413.85	0.00	1,528.52	1,321.92	9,830.99	705.00	0.00	0.00	16,172.57		13,367.00	42,926	
Other State Rev	8300-8599	97,876	-6,862.99	0.00	0.00	6,463.51	8,000.00	8,000.00	8,000.00	14,855.10	14,855.10	14,855.10	14,855.10	14,855.10	97,876	
Other Local Rev	8600-8799	192,361	-4,748.33	4,674.75	4,485.96	86,366.94	5,969.88	11,602.56	3,151.59	3,151.59	3,151.59	16,171.53	16,171.53	42,211.41	192,361	
Interfund Transfers	8910-8929	-										0.00		0.00	0	
All Other Financing	8931-8979									0.00	0.00	0.00	0.00	0.00	0	
TOTAL RECEIPTS		1,391,616.00	64,173.04	100,127.60	146,136.84	191,199.86	16,029.91	172,898.88	77,128.31	66,051.29	111,314.54	247,812.49	55,965.93	118,408.30	1,391,616	
C. DISBURSEMENTS																
Certificated Salary	1000-1999	521,792	9,647.25	9,647.25	48,344.75	51,024.75	51,725.45	51,725.45	51,725.45	49,590.25	49,590.25	49,590.25	49,590.25	49,590.25	521,792	
Classified Salary	2000-2999	240,998	2,720.00	10,635.34	25,489.20	20,617.19	21,187.75	18,883.28	18,883.28	18,575.12	24,516.40	24,516.40	24,516.40	30,457.69	240,998	
Employee Benefits	3000-3999	274,254	11,126.96	13,200.53	20,899.83	20,667.23	20,683.41	19,276.45	18,944.51	19,207.83	32,561.90	32,561.90	32,561.90	32,561.90	274,254	
Supplies	4000-4999	89,240	222.14	1,483.67	3,804.19	3,811.79	6,154.27	1,610.59	1,958.03	1,976.35	10,537.71	10,537.71	10,537.71	36,605.85	89,240	
Services	5000-5999	232,658	-36.72	15,611.71	10,042.58	13,170.48	16,907.13	17,021.06	11,635.00	13,648.09	26,931.70	26,931.70	26,931.70	53,863.404	232,658	
Capital Outlays	6000-6599	-		25,882.00	119.55				-25,882.00	-119.55				0.00	-0	
Other Outgo	7000-7499	250	-154.44	154.44			0.00		0.00	0.00	0.00	0.00	0.00	250.00	250	
Interfund Transf Out	7600-7629	103,509	0.00	0.00			0.00	0.00	93,009.00	0.00	0.00	0.00	0.00	10,500.00	103,509	
Other Financing Uses	7630-7699		0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
TOTAL DISBURSEMENTS		1,462,700.83	23,525.19	76,614.94	108,700.10	109,291.44	116,658.01	108,516.83	170,273.27	102,878.09	144,137.96	144,137.96	144,137.96	213,829.09	1,462,700.8	
Balance Sheet																
Cash Not in Treas	9111-9199															
Accts Receivable	9200-9299	40,584	41,161.68			-68.78		0.00	0.00					-578.14	40,514.76	
Due from Other Funds	9310						0.00	0.00							0.00	
Stores/prepaid Exp	9320/9330															
Other Current Assets	9,340															
Subtotal Assets		40,584	41,162	-	-	(69)	-	-	-	-	-	-	-	(578)	40,515	
Accts Payable	9500-9599	175	46,854.00	21,237.91	-5,056.60	-12,951.15	4,673.77	10,173.37	-7,588.33					-57,168.10	174.87	
Due to Other Funds	9610	5,316			5,316.09									0.00		
current Loans	9640															
Deferred Rev	9650															
Subtotal Liabilities		5,491	46,854	21,238	259	(12,951)	4,674	10,173	(7,588)	-	-	-	-	(57,168)	175	
Total Bal Sheet		35,093	(5,692)	(21,238)	(259)	12,882	(4,674)	(10,173)	7,588	-	-	-	-	56,590		
D. NET CASH FLOW		(35,992)	34,955.53	2,274.75	37,177.25	94,790.79	-105,301.87	54,208.68	-85,556.63	-36,826.80	-32,823.41	103,674.53	-88,172.02	-38,830.83	-30,395	
E. ENDING CASH		840,282	911,230.20	913,504.95	950,682.20	1,045,472.99	940,171.12	994,379.80	908,823.17	871,996.37	839,172.96	942,847.49	854,675.47	815,844.64	840,214	
Beg Bal		911,367.25														
PROJECTED UNSHALend Bal		840,282.42													07.12.2018	

				2017/18	2018/19	2018/19	2018/19	
			DS ---->	2nd Intr	July 1st	1st Intrm	2nd Intr	
				17/18	18/19	18/19	18/19	
	1AD	Gross,E		1.0000	1.0000	1.0000		
					0.0000	0		
	2AD2	ANDREWS, E	aa054	0.4937	0.4937	0.4937		
	1TE1	Bird	aa001	0.8000	0.8000	0.8000		
	1TE2	Tschirky	aa002	1.0000	1.0000	1.0000		
	1speech	Foster left 7/1/15			0.0000			
	1TE3	Hattnhausn	aa003	1.0000	1.0000	1.0000		
	1TE4	Cicchinelli/	aa004	1.0000	1.0000	1.0000		
	1TEIND	BARSANTI,TERRA	aa005	0.8000	0.8000	0.8000		
	1TEIND2	New Teacher	aa006	0.7000	0.7000	0.7000		
	SpEd Teach	SpEd teach terms/Retire PyschEWA		0.0300	0.0000			
	1TERSP	POSTIE,LORI A	aa007	0.9000	0.9000	0.9000		
				6.2300	6.2000	6.2000	0.0000	

				2017/18	2018/19	2018/19	2018/19	
			DS ---->	2nd Intr	July 1st	1st Intrm	2nd Intr	
2ARTS1	EWA	Huala (Strings Instruc)	aa009	0.1000	0.0000	0.1000		
2ARTS2	EWA	BRATT,RENATA L	aa010	0.0560	0.0000	0.0560		-0.0560
2ARTS3	EWA	Allen-Farmer	aa011	0.0000	0.0000	0.0000		0.0000
2CARE	mgmt 3008	GAGNIER,MARTHA B	aa016	0.1250	0.1250	0.1250		
2CARE	mgmt 3008	REYNOLDS,STACEY	aa017	0.1250	0.1250	0.1250		
2CARE/	mgmt 3008	LAW,VIOLETA M	aa067	0.0625	0.0625	0.0625		
2FLCOF	mgmt 3008	MIGUEL,E 2801 fund 01	aa020	0.3500	0.3500	0.3500		
	fu13	LAW fun 13-9055	aa015	0.5312	0.5312	0.5312		
	fu13	CORNEJO,MARIA D	aa019	0.3125	0.3125	0.3125		
	fu13	MIGUEL,E Fund 13	aa020	0.4375	0.4375	0.4375		
2GATE	0000-2801	MCDOUGAL/Milette	aa021	0.1000	0.1000	0.1000		
	fu12	MIGUEL,E Fund 12		0.0875	0.0875	0.0875		
	fu12	GAGNIER,MARTHA B	aa022	0.6875	0.6875	0.6875		
	fu12	REYNOLDS,STACEY	aa023	0.6875	0.6875	0.6875		
	fu12	VALLE-ERAZO,MARIA JL	aa024	0.4060	0.3250	0.4063		
	2REC	ADAME,JERRY	aa025	0.3312	0.3625	0.3462		-0.3462
	2SCTY	Tierney, M	aa026	0.7187	0.7187	0.7187		
	SpEdAide	Bennet/Darby/SpEd Aide	aa074	0.3957	0.3957	0.4500		
	SpEdAide	Cruz/ Latoni/SpEd Aide	aa072	0.2750	0.2750	0.2790		
	SpEdAide	Burke/Strophlet/SpEd Aide	aa107	0.3707	0.3707	0.3875		-0.3875
	SpEdAide	Wuest,S /Latoni/SpEd Aid	aa108	0.2960	0.2960	0.2167		-0.2167
	custodian	PerezDeDiaz	aa075	0.4875	0.4875	0.4875		
	ELD Tutor	Aide Inc hrs	EWA	0.0625	0.0000			
	2TA1	VALLE-ERAZO,MARIA JL	aa031	0.0000	0.0813	0.0000		
	clerk	Tanner/Hillary	aa073	0.8000	0.7900	0.7750		
	aide	Politte	aa029	0.4125	0.4125	0.4187		-0.4187
	2TA3	Glogovac, A	aa028	0.4250	0.4250	0.4125		
	2TA4	Vacant	aa030	0.0000	0.4042	0.4332		
		DeJeus, B	aa124	0.0000	0.0000	0.2582		
	2TAIS	Lopez/Alvarez	aa027	0.4000	0.4000	0.3875		
	aide	McDougal/Milette	aa032	0.1625	0.1625	0.1625		
				9.2055	9.4127	9.8017	0.0000	
		Fund 13		-1.2812	-1.2812	-1.2812	0.0000	
		Fund 12		-1.8685	-1.7875	-1.8688	0.0000	
		Total Fund 01		6.0558	6.3440	6.6517	0.0000	-6.6517
		diff bet July 1st/1st Intrm	0.3890					
		Multi SpEd Aides	-0.0042					
		Multi RegAides	0.2684					
		EWA for ELD Aid	0.0000					
		2REC	-0.0163	ADAME,JERRY				
		Classified	0.2480					
		1TEIND2	0.0000	BARSANTI,TERRA				
		Pyschologist EWA	0.0000	SpEd teach terms/Retire PyschEWA				
		Explain of Diff	0.0000					

PACIFIC ELEMENTARY

	Unaudited Act 17/18	July 1st 18/19	1st Intrm 18/19	Change	YR 1 19/20	YR 2 20/21
STATE REVENUES						
8011 LCFF	586,964	647,063	602,599	(44,464)	617,190	642,977
8012 EPA	181,057	167,836	181,053	13,217	172,006	173,508
80XX Local Taxes	218,970	247,825	284,801	36,976	287,649	287,649
8091 Deferred Maint Fu 14	(10,000)	(10,000)	(10,000)	-	(5,000)	(5,000)
Subtotal 80XXs	976,991	1,052,724	1,058,453	5,729	1,071,845	1,099,135
1306 Mental Hlth	4,548	4,540	6,047	1,507	6,047	6,047
2801 Mandate Csts+Star	3,290	3,764	3,779	15	3,779	3,779
3000 Lottery Prop 20	6,809	5,424	5,974	550	5,974	5,974
3001 Lottery Unrest	17,781	16,498	17,021	523	17,021	17,021
8550 OTMC/ CC-Mandte Cst	14,857	16,950	20,847	3,897	-	-
6230 Prop 39	-	-	-	-	-	-
6264 Educator Effectiveness	-	-	-	-	-	-
7690 STRS OnBehalf	41,707	41,707	44,208	2,501	46,418	48,739
				-		
Fund 01 State	88,992	88,883	97,876	8,993	79,239	81,560
FEDERAL REVENUES	Unaudited Act 17/18	July 1st 18/19	1st Intrm 18/19	Change	YR 1 19/20	YR 2 20/21
1320 SpEd 3310	24,369	24,369	24,369	-	24,369	24,369
2382 Title II 4035	954	941	856	(85)	856	856
2343 REAP 5811	14,849	14,850	14,495	(355)	14,495	14,495
2801 MAA	1,676	-	1,522	1,522	-	-
4203 Title III EL gnrt	3,006	1,500	1,684	184	1,684	-
Fund 01 Federal	44,854	41,660	42,926	1,266	41,404	39,720
LOCAL REVENUES	Unaudited Act 17/18	July 1st 18/19	1st Intrm 18/19	Change	YR 1 19/20	YR 2 20/21
1304 SpEd AB602	48,094	46,269	47,075	806	47,075	47,075
1310 DS COE PyschSvc	-	-	-	-	-	-
1103 IS	500	-	-	-	-	-
2341 Music	7,500	7,000	7,000	-	3,500	3,500
2391 Library	-	-	1,875	1,875	-	-
2630 PC Donate	48,875	24,110	20,000	(4,110)	11,500	11,500
2801 General	15,101	12,111	17,611	5,500	17,611	17,611
3008 Day Care	23,898	17,184	17,184	-	17,184	17,184
3009 Science	3,140	100	4,100	4,000	-	-
3010 Recreation	24,577	18,516	18,516	-	18,516	18,516
3056 Field Trips	8,822	4,000	4,000	-	2,000	2,000
3057 TED Teacher Enhance	-	-	55,000	55,000	50,000	25,000
	180,507	129,290	192,361	63,071	167,386	142,386

PACIFIC ELEMENTARY

4XXX's	Unaudited Act 17/18	July 1st 18/19	1st Intrm 18/19	Change	YR 1 19/20	YR 2 20/21
1304 RSP	437	400	400	-	420	441
1320 PL94-142	-	-	-	-	-	-
2341 Music	-	-	-	-	-	-
3000 Lottery Prop 20	2,251	5,424	5,974	550	5,974	5,974
1103 IS	1,050	1,200	1,200	-	1,260	1,323
2391 Library	268	200	200	-	200	100
2630 PC Donate	18,539	-	-	-	-	-
0000-2801 General	8,559	7,400	10,911	3,511	11,457	12,029
1400-2801 EPA	3,640	-	95	95	100	105
3000 Lottery Unrest	5,108	14,000	14,300	300	17,021	17,872
3009 DayCare	220	300	300	-	315	331
3009 Science	921	900	2,700	1,800	500	500
3010 Recreation	292	1,160	1,160	-	1,218	1,279
3056 Field Trips	3,167	2,000	2,000	-	2,100	1,205
3057 TED	-	-	50,000	50,000	44,750	20,000
4035 Title II	28	-	-	-	-	-
4203 Title III EL grnt	1,370	-	-	-	-	-
5811 REAP	-	-	-	-	-	-
8550 OTMC/CC/MCR	214	-	-	-	-	-
Fund 01 4xxx	46,065	32,984	89,240	56,256	85,314	61,159
5XXX's	Unaudited Act 17/18	July 1st 18/19	1st Intrm 18/19	Change	YR 1 19/20	YR 2 20/21
1304 RSP	28,882	28,125	30,525	2,400	32,051	33,654
1309 SPEECH	-	-	-	-	-	-
1310 PYSCH	-	-	-	-	-	-
1320 PL-94-142	24,370	24,369	24,369	-	24,369	24,369
1306 Mental Health	-	-	-	-	-	-
2341 Music	2,200	13,500	13,500	-	14,175	14,884
3000 Lottry Pro 20	-	-	-	-	-	-
4203 Title III	-	1,500	-	(1,500)	-	-
4035 Tittle II	225	-	-	-	-	-
5811 REAP	-	-	-	-	-	-
6230 Prop 39	161,272	39,413	4,883	(34,531)	-	-
0700-0700	-	3,200	8,860	5,660	9,303	9,768
1103 IS	600	800	800	-	840	882
2630 PC Donate	7,000	4,000	3,500	(500)	3,675	3,859
1400-2801 Prop 30	7,366	9,646	14,102	4,457	-	-
0000-2801 General	92,020	89,992	110,259	20,267	92,772	97,411
3000 Lottery Unrest	723	600	600	-	630	662
3008 DayCare	1,757	3,000	3,000	-	3,150	3,308
3009 LifeLab/Science	3,036	500	2,500	2,000	500	500
3010 Recreation	1,757	3,000	8,760	5,760	9,198	9,658
3011 Technology	-	-	-	-	-	-
3056 Field Trips	840	2,000	2,000	-	2,100	2,205
3057 TED			5,000	5,000	5,250	5,000
	332,047	223,645	232,658	9,013	198,013	206,158

PACIFIC ELEMENATRY
FYE 2017/18
Pacific Elem. SD 2017/18 2nd Interim PB
2nd Interim 17/18 Project Budget

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION				9006 Music/Art 2341	6300 LOT MAT 3000	9010 Field Trips 3056	9010 Spec Fund Activities 3057	4035 TeachQuality 4035
	6500 RSP 1304	9024 Psych Thrp 1310	3310 PL 94-142 1320	6512 MENTAL HLTH 1306					
Deferred Revenue									
8000-8099 - Rev. Limit									
8100-8299 - Federal			24,412						941
8300-8599 - State				5,895		4,545		-	
8600-8799 - Local	47,448	-			8,500		4,700	500	
TOTAL REVENUE	47,448	-	24,412	5,895	8,500	4,545	4,700	500	941
1000-Certificated Salaries	58,074	12,375							3,500
2000-Classified Salaries	39,650				11,200				
3000-Benefits	27,586	401			1,062				641
4000-Books & Supplies	400					4,545	2,000	500	28
5000-Service&Operating	39,252	-	24,412	-	1,500		2,000		225
6000-Capital Outlay									
7100-7200-Other out go									
7300-Indirects									
TOTAL EXPENDITURES	164,962.78	12,776	24,412	-	13,762	4,545	4,000	500	4,394.26
OTHER SOURCES:									
89XX TRANS IN									
76XX TRANS OUT					- 750				
CONTR. REST. TO REST. #8990		-							

CONTR UNRES TO UNREST #8980									
CONTR. UNRES TO RESTR. #8981	117,514.78	12,776			6,011.88				3,453.26
TOTAL OTHER	117,515	12,776	-	-	5,262	-	-	-	3,453
NET INCR/DECR TO FUND BALANCE	-	-	-	5,895	0	-	700	-	-
ACTUAL BEG. FUND BALANCE	-	-	-	16,144.02	-	216.34	3,832.27	-	-
END FUND BALANCE	-	-	-	22,039	0	216	4,532.27	-	-

Min. ECONOMIC UNCERTAINTY RESERVE
LCFF Difference BASC vs SCC reserve
Net Unrestricted Mgmt 2801

Pacific Elem. SD 2017/18 2nd Ir

[illegible]

nterim PB

1100 LOTTERY 3000	0000 DAY CARE 3008	0000 LIFE LAB 3009	0000 REC 3010	FUND TOTAL	RESTRICT	UNRESTRICT		
				-	-	-		
				985,867.00	-	985,867	985,867	
				39,874.00	39,874	-	39,874	
14,544				86,176.00	53,465	32,711	86,176	-
	19,420	500	18,516	161,944.00	61,148	100,796	161,944	
14,544	19,420	500	18,516	1,273,861.00	154,487	1,119,374	1,273,861	-
				524,788.93	77,049	447,740	524,789	
	10,211	2,000	11,502	207,659.57	66,201	140,259	206,460	
	6,382	189	2,877	269,598.37	74,690	194,795	269,485	
13,400	300	900	1,160	54,701.17	8,843	45,858	54,701	
900	3,000	2,000	4,000	313,890.77	194,089	119,801	313,891	
				-	-	-	-	
				250	-	250	250	
				-	-	-		
14,300	19,893	5,089	19,539	1,370,888.81	420,872	948,704	1,369,576	
				-	-	-		
			- 750	(10,500)	- 750	- 9,750	10,500	-
				-	-	-	-	

				-	-	-	-
		4,500		-	-	-	-
				-	143,424	-	143,424
-	-	4,500	-	750	-	10,500	142,674 - 153,174
244	-	473	-	89	-	1,773	-
25,388.29	33,025.91	2,120.43	25,433.07	893,666.33	189,983.39	703,682.94	893,666
25,632.29	32,553.15	2,031.43	23,659.72	786,138.52	66,241.40	719,897.12	786,139

786,139

2018/19 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Pacific Elementary School District

CDS #: 44-69781

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2018-19	2019-20	2020-21
Total General Fund Expenditures & Other Uses	\$ 1,359,192	\$ 1,363,139	\$ 1,383,129
Minimum Reserve requirement 5%	\$ 67,960	\$ 68,157	\$ 69,156
General Fund Combined Ending Fund Balance	\$ 754,470	\$ 719,823	\$ 691,871
Special Reserve Fund Ending Fund Balance	\$ 362,070	\$ 363,070	\$ 364,070
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ -	\$ -	\$ -
Restricted	\$ 40,161	\$ 44,008	\$ 48,645
Committed	\$ 39,459	\$ 38,829	\$ 37,317
Assigned	\$ 961,919	\$ 925,055	\$ 894,979
Reserve for economic uncertainties	\$ 75,000	\$ 75,000	\$ 75,000
Unassigned and Unappropriated	\$ -	\$ -	\$ -
Subtotal Assigned, Unassigned & Unappropriated	\$ 1,076,379	\$ 1,000,055	\$ 969,979
Total Components of ending balance	\$ 1,116,540	\$ 1,082,893	\$ 1,055,941
	WAHR	WAHR	WAHR
Assigned & Unassigned balances above the minimum reserve requirement	\$ 1,008,419	\$ 931,898	\$ 900,823

Statement of Reasons		
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:		
<i>Reserve for changes in Personnel</i>		
<i>Reserve for increased enrollment in future years</i>		
<i>Reserve held for Special Education</i>		
<i>Reserve held for Major Maintenance issues</i>		
<i>Reserve held for future PERS/STRS and H/W increases</i>		
Total of Substantiated Needs		
Remaining Unsubstantiated Balance		\$ -

FUND 21
(as of 8/29/13)

Description of Activity	Function	Object#	Name of Project RES or MGMT Budget given	Project #1	Project #2	Project #3	Project #4	Project #5
				ROOF 9001 Est Total 25.0%	PreSchool 9002 Est Total 25.0%	Multipurpose Rm 9003 Est Total 25.0%	Portable Day Care 9004 Est Total 25.0%	Technology 9005
Programming		5800	4,500.00	1,125.00	1,125.00	1,125.00	1,125.00	
Geotech/Survey Feasibility		5800	12,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
Construction	8500	6200	530,000.00	132,500.00	132,500.00	132,500.00	132,500.00	
IOR and Testing		5800	72,000.00	18,000.00	18,000.00	18,000.00	18,000.00	
Planning/Schematic Design	8500	5800	12,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
Coastal Commission		5800	10,000.00	2,500.00	2,500.00	2,500.00	2,500.00	
Calf Dept of Ed		5800	3,000.00	750.00	750.00	750.00	750.00	
Planning	8500	6200	7,500.00	1,875.00	1,875.00	1,875.00	1,875.00	
Design Development	8500	6200	30,000.00	7,500.00	7,500.00	7,500.00	7,500.00	
DSA Processing	8500	5800	6,000.00	1,500.00	1,500.00	1,500.00	1,500.00	
construction Documents	8500	5800	40,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
Pre-Construction	8500	6200	2,500.00	625.00	625.00	625.00	625.00	
Printing		5800	10,000.00	2,500.00	2,500.00	2,500.00	2,500.00	
Portable Daycare drawings	8500	5800	14,000.00				14,000.00	
Portable Daycare DSA		5800	50,000.00				50,000.00	
Technology (computers?)		4400	24,950.00	-	-	-	-	24,950.00
Total given as of 8/29/13			828,450.00	184,875.00	184,875.00	184,875.00	248,875.00	24,950.00

						9524	Total Dep	Date Dep				
2017/18	MONAHAN	Raugust	SMITH	MELLON	BOCK	Subtotal						
py A/R or (Prepay)			124.38	255.36	199.44		379.74	14.08.2018	<--PY YR			
July	66.48		137.58	130.98			801.06	14.08.2018	<--CURRENT YR			
Aug	66.48		130.98	130.98			199.44	05.09.2018	<--PY YR			
Sep	66.48		130.98	130.98			66.48	05.09.2018	<-Current YR			
Oct	66.48			130.98			130.98	28.09.2018				
Nov				6.6			197.46	11.10.2018				
Dec									0	19.12.2017		
Jan												
Feb												
Mar												
Apr									0	27.04.2018		
May												
JUN									0	22.06.2018		
TOTALS	265.92	-	399.54	785.88	199.44	1,650.78	1,775.16		-	1,775.16		
py A/R Rec'd			124.38	255.36	-199.44	180.30	<--py pmts/credits					
ANNUAL REQ	797.76	1,565.16	1,565.16	1,565.16	797.76	6,291.00	<--amt due-> JE to 9514					
A/R or (Prepay)	- 531.84	1,565.16	1,041.24	523.92	797.76	4,459.92	<-A/P & A/R					
							6,276.68	<-equal deposits				
17/18 A/R (PrePay)							<-A/P & A/R					
9524												
17/18												
	total	vis	den	Raugust/ Smith	Monahan/ Bock,							
Mellon												
JUL	130.43	18.42	112.01	130.43	66.48							
AUG	130.43	18.42	112.01	130.43	66.48							
SEP	130.43	18.42	112.01	130.43	66.48							
OCT	130.43	18.42	112.01	130.43	66.48							
NOV	130.43	18.42	112.01	130.43	66.48							
DEC	130.43	18.42	112.01	130.43	66.48							
JAN	130.43	18.42	112.01	130.43	66.48							
FEB	130.43	18.42	112.01	130.43	66.48							
MAR	130.43	18.42	112.01	130.43	66.48							
APR	130.43	18.42	112.01	130.43	66.48							
MAY	130.43	18.42	112.01	130.43	66.48							
JUN	130.43	18.42	112.01	130.43	66.48							
	1,565.16			1,565.16	797.76							

						9524	Total Dep	Date Dep		
2017/18	MONAHAN	Raugust	SMITH	MELLON	BOCK	Subtotal				
py A/R or (Prepay)				142.08	398.88		398.88	11.08.2017	<--PY YR	
July	66.48	351.6	261.96				680.04	11.08.2017	<--CURRENT YR	
Aug							142.08	12.09.2017	<--PY YR	
Sep	144.68	175.8	126.12	392.94			839.54	12.09.2017	<-Current YR	
Oct	66.48	175.8	130.98	392.94	199.44		441.72	10.10.2017	523.92	27.10.2017
Nov	66.48	175.8	130.98				373.26	16.11.2017		
Dec	66.48	175.8	130.98				66.48	05.12.2017	306.78	19.12.2017
Jan	66.48	175.8	130.98				373.26	16.01.2018		
Feb	66.48	175.8	130.98		199.44		572.7	13.02.2018		
Mar	66.48	175.8	130.98	392.94			766.2	15.03.2018		
Apr	66.48			130.98	199.44		66.48	05.04.2018	330.42	27.04.2018
May	66.48		130.98				197.46	17.05.2018		
JUN	66.48		130.98				66.48	06.06.2015	130.98	22.06.2018
							0			
TOTALS	809.48	1,582.20	1,435.92	1,451.88	997.20	6,276.68	4,984.58		1,292.10	6,276.68
py A/R Rec'd	-11.72	550.92	4.86	-142.08	-398.88	3.10	<--py pmts/credits			
ANNUAL REQ	797.76	1,565.16	1,565.16	1,565.16	797.76	6,291.00	<--amt due-> JE to 9514			
A/R or (Prepay)	-	- 567.96	124.38	255.36	199.44	11.22	<-A/P & A/R			
							6,276.68	<-equal deposits		
17/18 A/R (PrePay)							<-A/P & A/R			
9524										
17/18										
	total	vis	den	Raugust/ Smith	Monahan/ Bock,					
Mellon										
JUL	130.43	18.42	112.01	130.43	66.48					
AUG	130.43	18.42	112.01	130.43	66.48					
SEP	130.43	18.42	112.01	130.43	66.48					
OCT	130.43	18.42	112.01	130.43	66.48					
NOV	130.43	18.42	112.01	130.43	66.48					
DEC	130.43	18.42	112.01	130.43	66.48					
JAN	130.43	18.42	112.01	130.43	66.48					
FEB	130.43	18.42	112.01	130.43	66.48					
MAR	130.43	18.42	112.01	130.43	66.48					
APR	130.43	18.42	112.01	130.43	66.48					
MAY	130.43	18.42	112.01	130.43	66.48					
JUN	130.43	18.42	112.01	130.43	66.48					
	1,565.16			1,565.16	797.76					

**ATTACHMENT II - SCHEDULE OF INTERFUND BALANCES: DUE TO / DUE FROM
2017/18 YEAR-END**

PACIFIC ELEMENTARY

DISTRICT NAME _____

DUE TO / DUE FROMS B-24

Due To Fund:	Due from Fund:	Amount	Purpose *
Fund 12	Fund 01	5,316.09	Fund 12 overpaid H/W. Fund 01 moved expense/cash
Total:			

The total above needs to agree to each of the following:

Total balances of object 9318 \$ 5,316.09 **Total balances of object 9618** \$ 5,316.09

Please also use SACS Form SIAA, summary of Interfund Activity for all Funds when completing this attachment.

NOTE: Do not include more than one fund in a cell. Use multiple sheets if necessary.

* Purpose should be written in 'report ready' language, that it will be understood by the user of the financial statements which includes

**ATTACHMENT III - SCHEDULE OF INTERFUND BALANCES: TRANSFERS IN / TRANSFER OUT
2017/18 YEAR-END**

DISTRICT NAME PACIFIC ELEMENTARY SCHOOL DISTRICT

B-25

TRANSFERS IN / TRANSFERS OUT

Transfer In:	Transfer Out:	Amount	Purpose *
13-5310-8916 (Fund 13)	01-0000-7616-3010;2341 (Fund 01)	1,500.00	Trnsfer Recreation \$ to Cafeteria fund per budget
13-5310-8916 (Fund 13)	01-0000-7619 (Fund 01)	9,000.00	Trnsfer Old TIIBG amt to Café Fund
13-5310-8919 (Fund 13)	12-9010-7619 (Fund 12)	1,200.00	Trnsfer frm Child Dev to Café Fund for breakfasts
17-0000-8919 (Fund 17)	21-0000-7619 (Fund 21)	45,000.00	Transfer as a return of funds for Building construction
Total:		56,700.00	

The total above needs to agree to each of the following:

Total balances of objects 8900 - 8929	Total balances of objects 7600 - 7629
\$ 56,700.00	\$ 56,700.00

Please also use SACS Form SIAA, summary of Interfund Activity for all Funds when completing this attachment.

NOTE: Do not include more than one fund in a cell. Use multiple sheets if necessary.

* Purpose should be written in 'report ready' language, that it will be understood by the user of the financial statements which includes but is not limited to the Board, County Office of Education, State Controller's Office and California Department of Education.

For Fund 01, Resource 1400 Education Protection Account

2017/18 BUDGET

Projected Revenue Expenditures through: June 30, 2018

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	181,057.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		181,057.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	181,057.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		181,057.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Note to user:

Specific cells in column C have been protected so that you can't enter data. The "Amount" column is protected for the following revenues: Federal Revenue, Other State Revenue, Other Local Revenue, and All Other Financing Sources and Contributions.

The "Amount" column is protected for the following expenditure functions: 2100-2150, 2200, 2700, 6000-6999, and 7000-7999.

Pacific	FYE	2018/19		
Elizabeth	Tues&Thurs	8:30 - 2:00	Cell	440-6401
	plus hrs @	hm	Hm	420-1451
Molly	M-F	8:30-2:00		
Hillary	M-F	8:30-3:00		
Weds Min Day : 1:30 day ends				07.12.2018

Id	AccountString	BB 7/1/18	Jul	Aug
1701	01-0000-0-0000-0000-9521-000-0000	28,587.96	- 15,895.79	- 12,365.13
1704	01-0102-0-0000-0000-9521-000-0000	-	-	-
2229	01-0700-0-0000-0000-9521-000-0000	-	-	-
1705	01-1400-0-0000-0000-9521-000-0000	13,664.88	- 6,832.44	- 6,832.44
1703	01-5811-0-0000-0000-9521-000-0000	229.60	- 114.80	- 114.80
1707	01-6500-0-0000-0000-9521-000-0000	6,586.42	- 3,293.21	- 3,293.21
1700	12-6105-0-0000-0000-9521-000-0000	4,664.83	- 2,435.51	- 2,209.05
1706	12-9010-0-0000-0000-9521-000-0000	3,767.02	- 1,883.51	- 1,883.51
2230	12-9011-0-0000-0000-9521-000-0000	-	-	-
1702	13-5310-0-0000-0000-9521-000-0000	1,030.84	- 1,030.84	101.39
1870	13-9055-0-0000-0000-9521-000-0000	1,537.82	- 768.91	- 768.91

9521 as of Aug 2018

Aug End Bal
327.04
-
-
-
-
-
20.27
-
-
101.39
-

01.10.2018

2018-19 P.L. 94-142 LOCAL ASSISTANCE ENTITLEMENT GRANT

Resource #3310

To: SANTA CRUZ COUNTY OFFICE OF EDUCATION

31.08.2019

FISCAL YR: 2018-19

FROM: PACIFIC ELEMENTARY

SCHOOL DISTRICT

PERIOD: 07/01/18 06/30/19

ACCOUNT CLASSIFICATION		(1)	(2)	(3)	(4)	(5)
	ACCT. NO.	Approved Budget	Total Yr. to Date Expend.	Less Total Expenditures Prev. Claimed	Reimb. Claimed this Reg. (Col. 2-3)	Unexpnd Bal after this claim (Col. 1-2)
CERTIFICATED SALARIES:						
Teachers	1100					
Teachers	1200					
Directors, Coordinators	1300					
Guidance, Welfare	1500					
Medical	1600					
Other (Specify)	1900					
TOTAL		-	-			
CLASSIFIED SALARIES						
Teachers Aides	2100					
Clerical	2300					
TOTAL		-	-			
EMPLOYEE BENEFITS:		3XXX				
BOOKS AND SUPPLIES:						
Textbooks	4100		-			
Other books	4200		-			
Instructional Supplies	4300		-			
Other (Specify)	4500		-			
Food Services	4700		-			
TOTAL		-	-			
CONTRACTED SERVICES & OTHER OPERATING EXPENSES:						
Consultants	5100					
Travel	5200					
Insurance	5400					
Utilities	5500					
Rents, Leases, Repairs	5600					
Other Services and Expenses	5800	24,369.00	24,369.00			
TOTAL		24,369.00	24,369.00			
NEW EQUIPMENT & EQUIPMENT REPLACEMENT:						
Equipment	6400	-				
Equipment Replacement	6500	-				
TOTAL		-	-			
INDIRECT COSTS (Rate: x.xx %)						
TOTALS		24,369.00	24,369.00	-	-	-

I hereby certify that the above is a correct and true statement of expenditures incurred by this district in the performance of services as per the approved application for this project plus any approved changes; and full records of receipts and expenditures have been maintained by this district and are available for audit.

Date: Signature of Superintendent or Fiscal Agent:

OFFICE USE: W D A/C A

SUMMARY OF EXPENSES Prior total + Current mo. = Expenses to date - Total entitlement = Ending Balance

xls98 transfer memo & PL94-142

**PACIFIC ELEMENATRY
FYE 2018/19**

Pacific Elem. SD 2018/19 1st Interim PB

1st Interim 2018/19

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION				9006	6300	9010	9010	4035	4203	5811	6230
	6500 RSP 1304	9024 Psych Thrp 1310	3310 PL 94-142 1320	6512 MENTAL HLTH 1306	Music/Art 2341	LOT MAT 3000	Field Trips 3056	TED 3057	TeachQulity 4035	Title III EL 4203	REAP 5811	Prop 39 6230
Deferred Revenue												
8000-8099 - Rev. Limit												
8100-8299 - Federal			24,369						856	1,684	14,495	
8300-8599 - State				6,047		5,974		-		-		-
8600-8799 - Local	47,075	-			7,000		4,000	55,000				
TOTAL REVENUE	47,075	-	24,369	6,047	7,000	5,974	4,000	55,000	856	1,684	14,495	-
1000-Certificated Salaries	50,640	12,375							1,750	1,750	-	
2000-Classified Salaries	34,557				5,600						14,462	
3000-Benefits	22,088	413			534				343	343	1,338	
4000-Books & Supplies	400					5,974	2,000	50,000	-		-	-
5000-Service&Operating	30,525	-	24,369	-	13,500		2,000	5,000	-	-	-	4,883
6000-Capital Outlay												-
7100-7200-Other out go												
7300-Indirects												
TOTAL EXPENDITURES	138,210.22	12,788	24,369	-	19,634	5,974	4,000	55,000	2,093.28	2,093	15,800	4,883
OTHER SOURCES:												
89XX TRANS IN												
76XX TRANS OUT					(750)							
CONTR. REST. TO REST. #8990		-								-	-	
CONTR UNRES TO UNREST #8980												
CONTR. UNRES TO RESTR. #8981	91,135.22	#####			#####				1,237.28	409	1,305.36	
TOTAL OTHER	91,135	12,788	-	-	12,634	-	-	-	1,237	409	1,305	-
NET INCR/DECR TO FUND BALANCE	-	-	-	6,047	-	-	-	-	-	-	-	(4,883)
ACTUAL BEG. FUND BALANCE	-	-	-	20,692.02	-	4,774.85	8,647.55	-	-	-	-	4,882.50
END FUND BALANCE	-	-	-	26,739	-	4,775	8,647.55	-	-	-	-	-

Min. ECONOMIC UNCERTAINTY RESERVE
LCFF Difference BASC vs SCC reserve
Net Unrestricted Mgmt 2801

PACIFIC ELEMENATRY
FYE 2018/19
1st Interim 2018/19
Pacific Elem. SD 2018/19 1st Interim PB

RESOURCE # NAME MANAGEMENT #	7690 STRS On-Behalf 7690	0700 LCFF Suplmntl 0700	0000 Ind Study 1103	0000 OTMC/cc 8550	0102 LIBRARY 2391	0102 PC DONATE 2630	0000 GENERAL 2801	1400 EPA 2801	1100 LOTTERY 3000	0000 DAY CARE 3008	0000 LIFE LAB 3009	0000 REC 3010	FUND		
													TOTAL	RESTRICT	UNRESTRICT
Deferred Revenue													-	-	-
8000-8099 - Rev. Limit		66,998					810,402	181,053					1,058,453.00	-	1,058,453
8100-8299 - Federal		-					1,522						42,926.00	41,404	1,522
8300-8599 - State	44,208			20,847			3,779		17,021				97,876.00	56,229	41,647
8600-8799 - Local			-		1,875	20,000	17,611			17,184	4,100	18,516	192,361.00	113,075	79,286
TOTAL REVENUE	44,208	66,998	-	20,847	1,875	20,000	833,314	181,053	17,021	17,184	4,100	18,516	1,391,616.00	210,708	1,180,908
1000-Certificated Salaries		19,820.00	91,700		-		223,457	120,300					521,791.59	66,515	455,277
2000-Classified Salaries		24,141.00	-				126,492	3,145		16,194	4,700	11,706	240,998.06	54,619	186,379
3000-Benefits	44,208	14,177	30,197				106,450	43,410		7,092	429	3,231	274,254.34	69,268	204,987
4000-Books & Supplies			1,200	-	200	-	10,911.0	95	14,300	300	2,700	1,160	89,240.00	58,374	30,866
5000-Service&Operating		8,860	800		-	3,500	110,259.0	14,102	600	3,000	2,500	8,760	232,657.84	80,277	152,381
6000-Capital Outlay													-	-	-
7100-7200-Other out go							250.0						250	-	250
7300-Indirects							-						-	-	-
TOTAL EXPENDITURES	44,208	66,997.83	123,897.35	-	200	3,500	577,819	181,053	14,900	26,587	10,329	24,857	1,359,191.83	329,052	1,030,139
OTHER SOURCES:															
89XX TRANS IN													-	-	-
76XX TRANS OUT				(93,009)			(9,000)					(750)	(103,509)	(750)	(102,759)
CONTR. REST. TO REST. #8990							-						-	-	-
CONTR UNRES TO UNREST #8980			123,897.35		500	(6,500)	(123,897.35)				6,000		-	-	-
CONTR. UNRES TO RESTR. #8981						(13,384.07)	(106,875)						-	119,850	(119,850)
TOTAL OTHER	-	-	123,897	(93,009)	500	(19,884)	(239,772)	-	-	-	6,000	(750)	(103,509)	119,100	(222,609)
NET INCR/DECR TO FUND BALANCE	-	-	-	(72,162)	2,175	(3,384)	15,723	-	2,121	(9,403)	(229)	(7,091)	(71,085)	1,165	(72,249)
ACTUAL BEG. FUND BALANCE	-	-	-	93,044.74	-	41,101.34	540,838.28	0.00	37,338.14	36,466.33	4,121.83	33,647.20	825,554.78	38,996.92	786,557.86
END FUND BALANCE	-	-	-	20,882.74	#####	37,717.27	556,561.52	0.00	39,459.14	27,063.74	3,892.67	26,556.45	754,469.95	40,161.42	714,308.53

754,470

Min. ECONOMIC UNCERTAINTY RESERVE
LCFF Difference BASC vs SCC reserve
Net Unrestricted Mgmt 2801

Min EU 75,000.00
Max EU 146,270.08
Excess of max 410,291.44

PACIFIC ELEMENATRY FYE 2018/19	ALL FUNDS Pacific Elem. SD 2018/19 1st Interim PB									
	Fund 01	Fund 12	Fund 13			Fund 14	Fund 17	Fund 21	Fund 25	TOTAL
			FLOF	CA Fresh	Res 5310					
8000-8099 - Rev. Limit	1,058,453					10,000				1,068,453
8100-8299 - Federal	42,926	-			24,000					66,926
8300-8599 - State	97,876	65,000		50,086	1,400	-				214,362
8600-8799 - Local	192,361	62,960	19,550	-	30,750	1,035	4,400	1,400	985	313,441
TOTAL REVENUE	1,391,616	127,960	19,550	50,086	56,150	11,035	4,400	1,400	985	1,663,182
1000-Certificated Salaries	521,792									521,792
2000-Classified Salaries	240,998	73,566	12,600	-	26,374					353,538
3000-Benefits	274,254	38,280	3,312	-	11,883					327,730
4000-Books & Supplies	89,240	9,000	1,550	50,086	37,000					186,876
5000-Service&Operating	232,658	546	1,700	-	1,460	32,000		21,120	20	289,504
6000-Capital Outlay	-									-
7100-7200-Other out go	250									250
7300-Indirects	-									-
TOTAL EXPENDITURES	1,359,192	121,392	19,162	50,086	76,717	32,000	-	21,120	20	1,679,689
OTHER SOURCES:										
89XX TRANS IN	-		-		11,700		93,009			104,709
76XX TRANS OUT	103,509	1,200						-		104,709
CONTR. REST. TO REST. #8990	-									-
										-
CONTR UNRES TO UNREST #8980	-									-
CONTR. UNRES TO RESTR. #8981	-									-
TOTAL OTHER	(103,509)	(1,200)	-	-	11,700	-	93,009	-	-	-
NET INCR/DECR TO FUND BALANCE	(71,085)	5,368	388	-	(8,867)	(20,965)	97,409	(19,720)	965	(16,507)
ACTUAL BEG. FUND BALANCE	825,554.78	30,646	22,488	-	9,192	25,685	264,661	64,069	2,364	1,244,658
EST. END FUND BALANCE	754,469.95	36,013	22,876	-	325	4,720	362,070	44,349	3,329	1,228,151
RESTRICTED/DESIGNATED FUNDS	197,908									
Min. ECONOMIC UNCERTAINTY RESERV	75,000									
Max. ECONOMIC UNCERTAINTY RESERV	146,270	<-10%								
UNRESTRICTED FUND BALANCE	410,291						362,070			