

Expenditures through:
For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	Object Codes 9791-9795	0.00
LCFF Sources	8010-8099	168,300.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		168,300.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	Function Codes 1000-1999	162,108.75
Instruction-Related Services	2000-2999	6,191.25
Pupil Services	3000-3999	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		168,300.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		168,300.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	168,300.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		168,300.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	107,160.00
Classified Salaries	2000-2999	6,240.90
Employee Benefits	3000-3999	38,467.65
Books and Supplies	4000-4999	10,240.20
Services and Other Operating Expenditures	5000-5999, except 5100-5199	6,191.25
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		168,300.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		168,300.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

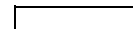
**PACIFIC ELEMENATRY
FYE 2016/17**

Pacific Elementary SD 2016/17 Unaudited Actuals

Unaudited Actuals 2016/17

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION													
	6500/3345 RSP 1304	9024 Pysch Thrp 1310	3310 PL 94-142 1320	6512 PreMental Hlth 1306	9006 Music/Art 2341	6300 LOT MAT 3000	9010 Field Trips 3056	9010 Spe Fund Raising 3057	4035 Teach Quality 4035	4203 Title III EL 4203	5811 REAP 5811	6230 Prop 39 6230	6264 Ed Effect 6264	7690 STRS OB 7690
Deferred Revenue														
8000-8099 - Rev. Limit														
8100-8299 - Federal			24,411						8,132	-	12,496			
8300-8599 - State				5,815		5,754						130,737	-	43,145
8600-8799 - Local	54,842	2,145			4,675		5,269	-						
TOTAL REVENUE	54,842	2,145	24,411	5,815	4,675	5,754	5,269	-	8,132	-	12,496	130,737	-	43,145
1000-Certificated Salaries	85,846.66								4,575		-			
2000-Classified Salaries	19,076				14,232				-		11,524			
3000-Benefits	35,264				1,356				722		1,701			43,145
4000-Books & Supplies	419					11,337	1,199	-	364		-	-		
5000-Service&Operating	43,179.82	35,673	24,411	3,185			4,075		2,589			33,439	1,781	
6000-Capital Outlay														
7100-7200-Other out go														
7300-Indirects														
TOTAL EXPENDITURES	183,786	35,673	24,411	3,185	15,588	11,336.54	5,274	-	8,250.47	-	13,225	33,439	1,781.24	43,145.00
OTHER SOURCES: 89XX TRANS IN 76XX TRANS OUT CONTR. REST. TO REST. #8990														
CONTR UNRES TO UNREST #8980														
CONTR. UNRES TO RESTR. #8980	128,943.53	33,528.37			10,912.53				118.47		729.37			
TOTAL OTHER	128,944	33,528	-	-	10,913	-	-	-	118	-	729	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	2,630	-	(5,582)	(5)	-	-	-	-	97,298	(1,781)	-
ACTUAL BEG. FUND BALANCE	-	-	-	13,514.02	-	5,798.79	3,837.72	-	-	-	-	68,856.40	5,418.00	-
END FUND BALANCE	-	-	-	16,144.02	-	216.34	3,832.27	-	-	-	-	166,154.00	3,636.76	-

Reserve for Economic Uncertainty
Net Unrestricted in 2801



**PACIFIC ELEMENATRY
FYE 2016/17**

Pacific Elementary SD 2016/17 Unaudited Actuals

Unaudited Actuals 2016/17

RESOURCE # NAME MANAGEMENT #	0000	0000	0102	0102	0000	1400	1100	0000	0000	0000	FUND TOTAL	RESTRICT	UNREST
	Ind Study 1103	One-Time MCR 8550	LIBRARY 2391	PC DONATE 2630	GENERAL 2801	EPA 2801	LOTTERY 3000	DAY CARE 3008	LIFE LAB 3009	REC 3010			
Deferred Revenue											-	-	-
8000-8099 - Rev. Limit					762,173	168,300					930,473.19	-	930,473
8100-8299 - Federal					800						45,838.89	45,039.00	800
8300-8599 - State		23,508			3,248		17,672				229,878.34	185,451	44,427
8600-8799 - Local				31,974	14,152			21,502	6,210	24,031	164,799.59	66,931	97,869
TOTAL REVENUE	-	23,508	-	31,974	780,372	168,300	17,672	21,502	6,210	24,031	1,370,990.01	297,420.69	1,073,569.32
1000-Certificated Salaries	93,484				218,818	107,160					509,883.85	90,422	419,462
2000-Classified Salaries	3,593			9,343	97,259	6,241		9,734		12,567	183,569.45	44,832	138,737
3000-Benefits	27,734			420	109,890	38,468		6,868		2,903	268,470.87	82,188	186,283
4000-Books & Supplies	1,053		2,245		7,401	10,240	19,734	250	1,171	145	55,557.69	13,318.81	42,238.88
5000-Service&Operating	987		-	7,895	69,500	6,191	628	1,598	4,772	1,598	241,502.99	148,334	93,169
6000-Capital Outlay											-	-	-
7100-7200-Other out go					102						102.13	-	102
7300-Indirects											-	-	-
TOTAL EXPENDITURES	126,851.68	-	2,245	17,659	502,971	168,300	20,362.17	18,448.86	5,942.97	17,211.81	1,259,086.98	379,094.50	879,992.48
OTHER SOURCES:											111,903.03	(81,673.81)	193,576.84
89XX TRANS IN											-	-	-
76XX TRANS OUT					(7,953)					(1,000)	(8,953.00)	-	(8,953.00)
CONTR. REST. TO REST. #8990											-	-	-
CONTR UNRES TO UNREST #8980	126,851.68				(126,851.68)						-	-	-
CONTR. UNRES TO RESTR. #8980				(10,912.53)	(163,319.74)						-	174,114	(174,114)
TOTAL OTHER	126,852	-	-	(10,913)	(298,124.42)	-	-	-	-	(1,000)	(8,953.00)	174,113.80	(183,066.80)
NET INCR/DECR TO FUND BALANCE	-	23,508	(2,245)	3,403	(20,723)	-	(2,691)	3,054	267	5,819	102,950.03	92,439.99	10,510.04
ACTUAL BEG. FUND BALANCE	-	54,894.00	2,493.61	32,539.19	523,846.12	-	28,078.79	29,972.38	1,853.40	19,613.88	790,716.30	97,424.93	693,291.37
END 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

893,666.33

Reserve for Economic Uncertainty
Net Unrestricted in 2801

75,000.00

189,864.92 eb ck

PACIFIC ELEMENATRY FYE 2016/17	ALL FUNDS								
	Pacific Elementary SD 2016/17 Unaudited Actuals								
Unaudited Actuals 2016/17	Fund 01	Fund 12	Fund 13		Fund 14	Fund 17	Fund 21	Fund 25	TOTAL
			FLOF	Res. 5310					
8000-8099 - Rev. Limit	930,473				5,000				935,473
8100-8299 - Federal	45,839			23,471					69,310
8300-8599 - State	229,878	47,738		1,498					279,114
8600-8799 - Local	164,800	70,704	16,896	37,067	37	1,844	1,614	20	292,982
TOTAL REVENUE	1,370,990	118,442	16,896	62,037	5,037	1,844	1,614	20	1,576,879
0	509,884								509,884
2000-Classified Salaries	183,569	69,934	10,852	24,180					288,537
3000-Benefits	268,471	40,972	2,533	10,284					322,259
4000-Books & Supplies	55,558	5,663	907	36,532					98,660
5000-Service&Operating	241,503	1,088	1,363	767	4,175		37,449.89	-	286,345
6000-Capital Outlay	-						154,625.78	-	154,626
7100-7200-Other out go	102								102
7300-Indirects	-								-
TOTAL EXPENDITURES	1,259,087	117,657	15,655	71,763	4,175	-	192,076	-	1,660,413
OTHER SOURCES:									
89XX TRANS IN	-			10,153					10,153
76XX TRANS OUT	(8,953)	(1,200)							(10,153)
CONTR. REST. TO REST. #8990	-								-
	-								-
CONTR UNRES TO UNREST #8980	-								-
CONTR. UNRES TO RESTR. #8981	-								-
TOTAL OTHER	(8,953)	(1,200)	-	10,153	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	102,950	(415.13)	1,241	427	862	1,844	(190,462)	20	(83,533)
ACTUAL BEG. FUND BALANCE	790,716.30	27,656.26	9,852.80	7,984.81	6,170.68	215,119.62	299,539.19	2,315.49	1,359,355.15
Unaudited Actuals 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
RESTRICTED/DESIGNATED FUNDS	312,141								
ECONOMIC UNCERTAINTY RESERV	75,000								
UNRESTRICTED FUND BALANCE	506,525								

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,745,657.67		1,745,657.67			1,684,705.99
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	110.11		110.11			100.85
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	100.95		100.85	114.17		114.17
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			100.85			114.17
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	1,260.70		1,260.70	1,261.00		1,261.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	190,921.54		190,921.54	189,906.00		189,906.00
5. Unsecured Roll Taxes (Object 8042)	3,800.50		3,800.50	3,752.00		3,752.00
6. Prior Years' Taxes (Object 8043)	356.36		356.36	2,386.00		2,386.00
7. Supplemental Taxes (Object 8044)	4,226.06		4,226.06	3,647.00		3,647.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	34,825.00		34,825.00	20,208.00		20,208.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	59.81		59.81	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	4,408.22		4,408.22	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	239,858.19	0.00	239,858.19	221,160.00	0.00	221,160.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	239,858.19	0.00	239,858.19	221,160.00	0.00	221,160.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302, do not include negotiated amounts)			11,285.92			11,757.80
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			11,285.92			11,757.80
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objec's 8011 and 8012)	695,615.00		695,615.00	768,010.00		768,010.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	695,615.00	0.00	695,615.00	768,010.00	0.00	768,010.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,370,990.01		1,370,990.01	1,235,207.00		1,235,207.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	7,613.86		7,613.86	7,500.00		7,500.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,745,657.67			1,684,705.99
2. Inflation Adjustment			1,0537			1,0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9159			1.1321
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,684,705.99			1,977,633.36
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			239,858.19			221,160.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400, but not greater than Line C26 or less than zero)			12,102.00			13,700.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			695,615.00			768,010.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			695,615.00			768,010.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			5,224.21			6,042.79
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			245,082.40			227,202.79
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23, but not greater than Line C26 or less than zero)			695,615.00			768,010.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			245,082.40			221,160.00
b. State Subventions (Line D8)			695,615.00			768,010.00
c. Less: Excluded Appropriations (Line C23)			11,285.92			11,757.80
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			929,411.48			990,112.20

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			1,684,705.99			
12. Appropriations Subject to the Limit (Line D9d)			929,411.48			1,977,633.38

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

Eric Gross
Gann Contact Person

831 425-7002
Contact Phone Number

Pacific Elementary School District

**RESOLUTION #2018-2
ADOPTING THE “GANN” LIMIT**

(Normal, no increase to Limit pursuant to G.C. 7902.1 [nothing on line 10])

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

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

WHEREAS, the District must establish a revised Gann limit for the 2016/17 fiscal year and a projected Gann Limit for the 2017/18 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2016/17 and 2017/18 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2016/17 and 2017/18 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

AYES: _____ NOES: _____

ABSTAIN: _____ ABSENT: _____

Gwyn Rhabyt, President, Board of Trustees

Eric Gross, Clerk/Secretary, Board of Trustees