

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,974,121.00	1.43%	7,073,864.00	3.88%	7,348,497.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	286,684.87	-41.50%	167,714.85	-20.69%	133,017.57
4. Other Local Revenues	8600-8799	102,089.96	-13.80%	88,000.00	0.00%	88,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(840,811.24)	21.09%	(1,018,107.28)	9.81%	(1,118,006.85)
6. Total (Sum lines A1 thru A5c)		6,537,084.59	-3.22%	6,326,471.57	2.21%	6,466,507.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,684,517.97		2,664,119.66
b. Step & Column Adjustment				18,799.00		38,416.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(39,197.31)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,684,517.97	-0.76%	2,664,119.66	1.44%	2,702,535.66
2. Classified Salaries						
a. Base Salaries				1,022,189.44		1,091,200.44
b. Step & Column Adjustment				42,538.00		80,508.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				26,473.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,022,189.44	6.75%	1,091,200.44	7.38%	1,171,708.44
3. Employee Benefits	3000-3999	1,688,799.75	3.20%	1,742,807.75	6.51%	1,856,199.75
4. Books and Supplies	4000-4999	225,548.43	0.58%	226,862.00	0.03%	226,929.50
5. Services and Other Operating Expenditures	5000-5999	648,447.16	2.51%	664,740.60	1.62%	675,489.47
6. Capital Outlay	6000-6999	82,217.33	-28.24%	59,000.00	-49.15%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	166,837.64	0.00%	166,837.64	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(59,225.39)	-16.43%	(49,494.96)	0.00%	(49,494.96)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,459,332.33	1.65%	6,566,073.13	0.72%	6,613,367.86
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		77,752.26		(239,601.56)		(146,860.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		682,659.48		760,411.74		520,810.18
2. Ending Fund Balance (Sum lines C and D1)		760,411.74		520,810.18		373,950.04
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	760,411.74		520,810.18		373,950.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		760,411.74		520,810.18		373,950.04

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	760,411.74		520,810.18		373,950.04
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	13,344.44				
3. Total Available Reserves (Sum lines E1a thru E2c)		773,756.18		520,810.18		373,950.04

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<p>Unrestricted</p> <p>Revenue:</p> <p>District ADA adjusted to 714. Unduplicated total rose to 505. Adjusted LCFF for January Revise assumptions, and LCFF Sources, Mandated Costs, and Lottery based on ADA.</p> <p>Certificated Personnel Salaries:</p> <p>FY17: 2.5% Raise On Schedule, 0.5% Off Schedule. Additional .5% on schedule increase for all certificated staff for an extra day added to contract for Professional Development - Paid from Educator Effectiveness funds in FY17 and 18 and S/C in FY19. Adjusted stipends for new salary schedule. Added new stipends and adjusted some rates in FY8 and FY19. Added a Kindergarten teacher in FY17 and going forward. Added a part time (.525 FTE) Principal in FY17 and going forward. One teacher retired halfway through FY17, not replaced One teacher retiring at end of FY17, replaced at average new teacher salary.</p> <p>Classified Personnel Salaries:</p> <p>1.5% On Schedule increase, .5% off schedule in FY17 Moved 0.5 FTE Grounds to 1.0 FTE Grounds/Bus Driver for FY18 and 19</p> <p>Employee Benefits:</p> <p>Used given projections for STRS/PERS. Reduced covered Certificated plan beginning in April 2017. Assumed 2.5% health and welfare increase for active employees. Assumed 4% increase for retiree health benefits. Included benefit eligibility attrition for retirees.</p> <p>Books and Supplies:</p> <p>3% increase for fuel</p> <p>Services and Other Operating Expenditures:</p> <p>2% increase for Memberships and Benefits 7% Increase for Insurance 2% increase for Utilities as well as anticipated increase for water and internet, which we have not paid in FY17.</p> <p>Capital:</p> <p>Added savings for a school bus in FY18 and FY19 Added vehicle for Technology Coordinator in FY18</p> <p>Other Outgo:</p> <p>Removed lease payment in FY19 due to payoff</p>						

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(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	656,056.10	-13.07%	570,332.10	0.00%	570,332.10
3. Other State Revenues	8300-8599	495,891.04	-17.90%	407,102.95	0.00%	407,102.95
4. Other Local Revenues	8600-8799	662,083.84	-13.80%	570,701.00	0.00%	570,701.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	840,811.24	21.09%	1,018,107.28	6.43%	1,083,548.11
6. Total (Sum lines A1 thru A5c)		2,654,842.22	-3.34%	2,566,243.33	2.55%	2,631,684.16
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				537,641.42		550,512.87
b. Step & Column Adjustment				12,025.00		10,457.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				846.45		(29,759.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	537,641.42	2.39%	550,512.87	-3.51%	531,210.87
2. Classified Salaries						
a. Base Salaries				502,387.84		555,853.75
b. Step & Column Adjustment				21,160.00		53,439.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				32,305.91		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	502,387.84	10.64%	555,853.75	9.61%	609,292.75
3. Employee Benefits	3000-3999	335,920.10	5.50%	354,384.40	5.98%	375,578.80
4. Books and Supplies	4000-4999	346,688.93	-55.55%	154,101.04	-0.27%	153,688.19
5. Services and Other Operating Expenditures	5000-5999	464,917.03	-7.41%	430,470.52	-8.14%	395,441.88
6. Capital Outlay	6000-6999	97,052.36	0.00%	97,052.00	0.00%	97,052.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	403,619.00	2.00%	411,691.38	2.00%	419,925.21
8. Other Outgo - Transfers of Indirect Costs	7300-7399	59,225.39	-16.43%	49,494.96	0.00%	49,494.46
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,747,452.07	-5.24%	2,603,560.92	1.08%	2,631,684.16
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(92,609.85)		(37,317.59)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		170,447.33		77,837.48		40,519.89
2. Ending Fund Balance (Sum lines C and D1)		77,837.48		40,519.89		40,519.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	77,837.48		47,256.89		40,519.89
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(6,737.00)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		77,837.48		40,519.89		40,519.89

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<p>Revenue:</p> <p>Adjusted Lottery based on ADA</p> <p>Certificated Personnel Salaries:</p> <p>FY17: 2.5% Raise On Schedule, .5% Off Schedule. Additional .5% on schedule increase for all certificated staff for an extra day added to contract for Professional Development - Paid from Educator Effectiveness funds in FY17 and FY18 and S/C in FY19</p> <p>Classified Personnel Salaries:</p> <p>1.5% On Schedule increase, .5% off schedule in FY17 Added two 0.625 FTE Special Education Transportation Aides for FY18 and FY19</p> <p>Employee Benefits:</p> <p>Used given projections for STRS/PERS. Reduced covered Certificated plan beginning in April 2017. Assumed 2.5% health and welfare increase for active employees. Assumed 4% increase for retiree health benefits. Included benefit eligibility attrition.</p> <p>Other Outgo:</p> <p>2% Increased estimate for KCSOS services</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,974,121.00	1.43%	7,073,864.00	3.88%	7,348,497.00
2. Federal Revenues	8100-8299	671,056.10	-12.77%	585,332.10	0.00%	585,332.10
3. Other State Revenues	8300-8599	782,575.91	-26.55%	574,817.80	-6.04%	540,120.52
4. Other Local Revenues	8600-8799	764,173.80	-13.80%	658,701.00	0.00%	658,701.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(34,458.74)
6. Total (Sum lines A1 thru A5c)		9,191,926.81	-3.26%	8,892,714.90	2.31%	9,098,191.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,222,159.39		3,214,632.53
b. Step & Column Adjustment				30,824.00		48,873.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(38,350.86)		(29,759.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,222,159.39	-0.23%	3,214,632.53	0.59%	3,233,746.53
2. Classified Salaries						
a. Base Salaries				1,524,577.28		1,647,054.19
b. Step & Column Adjustment				63,698.00		133,947.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				58,778.91		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,524,577.28	8.03%	1,647,054.19	8.13%	1,781,001.19
3. Employee Benefits	3000-3999	2,024,719.85	3.58%	2,097,192.15	6.42%	2,231,778.55
4. Books and Supplies	4000-4999	572,237.36	-33.43%	380,963.04	-0.09%	380,617.69
5. Services and Other Operating Expenditures	5000-5999	1,113,364.19	-1.63%	1,095,211.12	-2.22%	1,070,931.35
6. Capital Outlay	6000-6999	179,269.69	-12.95%	156,052.00	-18.58%	127,052.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	570,456.64	1.42%	578,529.02	-27.42%	419,925.21
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(0.50)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,206,784.40	-0.40%	9,169,634.05	0.82%	9,245,052.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(14,857.59)		(276,919.15)		(146,860.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		853,106.81		838,249.22		561,330.07
2. Ending Fund Balance (Sum lines C and D1)		838,249.22		561,330.07		414,469.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	77,837.48		47,256.89		40,519.89
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	760,411.74		514,073.18		373,950.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		838,249.22		561,330.07		414,469.93

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	760,411.74		520,810.18		373,950.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(6,737.00)		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	13,344.44		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		773,756.18		514,073.18		373,950.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.40%		5.61%		4.04%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		714.00		714.00		714.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,206,784.40		9,169,634.05		9,245,052.02
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		9,206,784.40		9,169,634.05		9,245,052.02
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		368,271.38		366,785.36		369,802.08
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		368,271.38		366,785.36		369,802.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES