Five Year Budget Detail

	-1	0	1	2	3	4		
								Percent
							2017-18	Change,
							Percent of	2016-17 to
	2016-17	2017-18 Trend	2018-19	2019-20	2020-21	2021-22	Budget	2017-18
Enrollment		356	405	405	405	405		
ADA	324.89	343.54	390.83	390.83	390.83	390.83		
Income								
8011-8096 · Local Control Funding Formula Revenue								
8011 Local Control Funding Formula	1,919,850	2,118,083	2,490,111	2,579,710	2,814,252	2,984,595	49%	10%
8012 Education Protection Account	437,603	462,724	526,413	526,413	526,413	526,413	11%	
8096 In Lieu of Property Taxes	670,563	709,056	806,651	806,651	806,651	806,651	16%	6%
Total 8011-8096 · Local Control Funding Formula Revenue	3,028,017	3,289,863	3,823,175	3,912,775	4,147,316	4,317,659	76%	9%
8100-8299 · Other Federal Income							0%	
8181 Federal Special Education (IDEA)	62,499	66,252	75,371	75,371	75,371	75,371	2%	6%
8220 Child Nutrition Programs - Federal	289,721	318,754	362,622	362,622	362,622	362,622	7%	10%
8291 Title I, A Basic Grants Low-Income	147,459	142,048	150,056	170,710	170,710	170,710	3%	-4%
8292 Title II, A Teacher Quality	1,644	1,584	1,673	1,903	1,903	1,903	0%	-4%
8294 Title III, Limited English Proficiency	9,257	10,410	10,997	12,510	12,510	12,510	0%	12%
8296 Title V, B Charter Schools Grants	-	-	-	-	-	-	0%	
8297 All Other Federal Revenue	4,091	-	-	-	-	-	0%	-100%
Total 8100-8299 · Other Federal Income	514,671	539,047	600,718	623,116	623,116	623,116	12%	5%
8300-8599 · Other State Income							0%	
8311 Special Ed - AB602	184,135	193,454	220,081	220,081	220,081	220,081	4%	5%
8520 Child Nutrition - State	23,850	26,364	29,993	29,993	29,993	29,993	1%	11%
8550 Mandate Block Grant	74,597	51,726	4,882	5,554	5,554	9,174	1%	-31%
8560 State Lottery Revenue	61,417	64,929	73,866	73,866	73,866	73,866	2%	6%
8591 SB740	-	-	-	-	-	-	0%	
8599 All Other State Revenues	120,071	120,071	120,071	120,071	120,071	120,071	3%	0%
Total 8300-8599 · Other State Income	464,070	456,544	448,892	449,564	449,564	453,185	11%	-2%
8600-8799 · Other Income-Local							0%	
8634 Food Service Sales	-	-	-	-	-	-	0%	
8660 Interest / Dividend Income	-						0%	
8662 Net Increase (Decrease) in Fair Value of Investments	-						0%	
8670 In Kind Donation	-						0%	
8690 All Other Local Revenue	34,590	10,000	-	-	-	-	0%	-71%
8698 Grants	11,500	10,000	10,000	10,000	10,000	10,000	0%	-13%
8699 Fundraising	500	10,000	10,000	10,000	10,000	10,000	0%	1900%
8792 Transfers of Apportionments - Special Ed	-						0%	
Total 8600-8799 · Other Income-Local	46,590	30,000	20,000	20,000	20,000	20,000	1%	-36%
Prior Year Adjustments								

Five Year Budget Detail

	-1	. 0	1	2	3	4		
								Percent
							2017-18	Change,
							Percent of	2016-17 to
	2016-17	2017-18 Trend	2018-19	2019-20	2020-21	2021-22	Budget	2017-18
8019 Local Control Funding Formula - Prior Year	(28,159)	-					0%	-100%
8999 Other Prior Year Adjustments	33,526	-					0%	-100%
Total Prior Year Adjustments	5,367	-	-	-	-	-	0%	-100%
TOTAL INCOME	4,058,715	4,315,454	4,892,786	5,005,455	5,239,996	5,413,960	100%	6%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	933,852	976,400	1,015,456	1,056,074	1,098,317	1,142,249	23%	5%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teacher Salaries - Substitute	10,500	-	-	-	-	-	0%	-100%
1175 Teachers' Salaries - Stipend/Extra Duty	41,795	28,800	29,952	31,150	32,396	33,692	1%	-31%
1200 Certificated Pupil Support Salaries	-	-	-	-	-	-	0%	
1300 Certificated Supervisor and Administrator Salaries	49,750	103,480	107,619	111,924	116,401	121,057	2%	108%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	1,035,896	1,108,680	1,153,027	1,199,148	1,247,114	1,296,998	27%	7%
2000 · Classified Salaries							0%	
2100 Instructional Aide Salaries	129,932	164,885	171,480	178,339	185,473	192,892	4%	27%
2200 Classified Support Salaries (Maintenance, Food)	8,104	8,899	9,255	9,625	10,010	10,411	0%	10%
2300 Classified Supervisor and Administrator Salaries	124,202	136,450	141,908	147,585	153,488	159,628	3%	10%
2400 Clerical/Technical/Office Staff Salaries	189,946	227,640	236,745	246,215	256,064	266,306	5%	20%
2900 Other Classified Salaries (Supervision, After School)	54,793	32,362	33,656	35,002	36,402	37,858	1%	-41%
Total 2000 · Classified Salaries	506,978	570,235	593,045	616,767	641,437	667,095	14%	12%
3000 · Employee Benefits							0%	
3111 STRS - State Teachers Retirement System	137,176	165,685	194,404	225,155	246,690	256,557	4%	21%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System (RARE)	-						0%	
3311 OASDI - Social Security	27,555	32,904	34,221	35,589	37,013	38,493	1%	19%
3331 MED - Medicare	22,396	24,344	25,318	26,331	27,384	28,479	1%	9%
3401 H&W - Health & Welfare	307,374	300,000	324,000	349,920	377,914	408,147	7%	-2%
3501 SUI - State Unemployment Insurance	775	839	873	908	944	982	0%	8%
3601 Workers' Compensation	21,459	24,285	26,267	28,410	30,729	33,236	1%	13%
3901 403B	5,848	5,132	5,337	5,551	5,773	6,004	0%	-12%
3902 Other Benefits	-						0%	
Total 3000 · Employee Benefits	522,584	553,191	610,420	671,865	726,446	771,899	13%	6%
4000 · Supplies							0%	
4110 Approved Textbooks and Core Curriculum Materials	19,070	13,000	14,789	14,789	14,789	14,789	0%	-32%
4210 Books and Other Reference Materials	8,000	7,500	8,532	8,532	8,532	8,532	0%	-6%

Five Year Budget Detail

	-1	0	1	2	3	4		
								Percent
							2017-18	Change,
							Percent of	2016-17 to
	2016-17	2017-18 Trend	2018-19	2019-20	2020-21	2021-22	Budget	2017-18
4310 Student Materials	81,128	50,187	74,682	74,682	74,682	74,682	1%	-38%
4350 Office Supplies	8,352	8,040	9,421	9,704	9,995	10,295	0%	-4%
4370 Custodial Supplies	2,000	2,158	2,455	2,455	2,455	2,455	0%	8%
4390 Other Supplies	55,212	61,950	70,477	70,477	70,477	70,477	1%	12%
4400 Non Capitalized Equipment	15,000	12,000	15,000	15,000	15,000	15,000	0%	-20%
4700 Food and Food Supplies	302,270	357,172	408,365	410,407	412,459	414,522	9%	18%
Total 4000 · Supplies	491,031	512,007	603,721	606,046	608,389	610,751	12%	4%
5000 · Operating Services							0%	
5200 Travel and Conferences	28,040	26,200	32,750	32,750	32,750	32,750	1%	-7%
5300 Dues and Memberships	29,916	5,750	6,738	6,940	7,148	7,362	0%	-81%
5450 General Insurance	27,342	30,381	35,600	36,668	37,768	38,901	1%	11%
5500 Operation and Housekeeping Services	32,800	46,470	299,107	302,541	306,077	309,720	1%	42%
5610 Rent - Facilities / Buildings / Space	138,566	176,516	-	-	-	-	4%	27%
5620 Equipment Lease	20,760	66,600	71,165	72,099	33,039	34,030	2%	221%
5630 Vendor Repairs	9,907	10,400	12,186	12,552	12,929	13,316	0%	5%
5812 Field Trips/Pupil Transportation	175,400	184,200	215,840	222,315	228,985	235,854	4%	5%
5820 Legal / Audit Fees	-	15,000	15,000	15,000	15,000	15,000	0%	
5830 Advertisement / Recruitment	3,686	5,000	5,150	5,305	5,464	5,628	0%	36%
5850 Non Instructional Consultants	79,233	78,833	92,375	95,146	98,000	100,940	2%	-1%
5851 Instructional Consultants	176,587	176,031	206,267	212,455	218,829	225,394	4%	0%
5853 ExED	-	-	-	-	-	-	0%	
5860 Non Instructional Software and Subscriptions		19,223	22,525	23,201	23,897	24,614	0%	
5890 Other Fees / Bank Charges /Credit Card Fees	1,468	1,512	1,946	2,005	2,065	2,127	0%	3%
5891 Factoring Fees	-	-	-	-	-	-	0%	
5897 Fundraising Cost	-	-	-	-	-	-	0%	
5900 Communications	50,400	52,980	54,569	56,206	57,893	59,629	1%	5%
Total 5000 · Operating Services	823,432	895,096	1,071,219	1,095,183	1,079,842	1,105,266	21%	9%
6000 · Capital Outlay							0%	
6900 Depreciation Expense	24,124	28,377	21,657	14,928	11,725	6,460	1%	18%
Total 6000 · Capital Outlay	24,124	28,377	21,657	14,928	11,725	6,460	1%	18%
7000 · Other Outgo							0%	
7221 Transfers to District		51,941	59,090	59,090	59,090	59,090	1%	
7299 District Oversight Fee	33,679	32,899	38,232	39,128	41,473	43,177	1%	-2%
7310 Indirect Costs	479,498	420,386	420,747	421,494	439,421	457,440	10%	-12%
7438 Debt Service - Interest	-	-	-	149,643	176,072	172,144	0%	
Total 7000 · Other Outgo	513,177	505,226	518,069	669,355	716,056	731,851	12%	-2%

Five Year Budget Detail

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								2017 10	Percent
								2017-18 Percent of	Change, 2016-17 to
		2016-17	2017-18 Trend	2018-19	2019-20	2020-21	2021-22	Budget	2016-17 to
							-		
TOTAL EXPENSE		3,917,221	4,172,811	4,571,158		5,031,010	5,190,319	100%	7%
NET INCOME		141,494	142,642	321,627	132,165	208,986	223,641		
Beginning Cash Balance		873,809	15,015,500	894,806	1,124,743	1,180,767	1,260,828		
Cash Flow from Operating Activities									
Net Income		141,494	142,642	321,627	132,165	208,986	223,641		
Change in Accounts Receivable									
Prior Year Accounts Receivable		432,306	445,222	522,894	636,941	623,063	634,697		
Current Year Accounts Receivable		(445,222)	(522,894)	(636,941)	(623,063)	(634,697)	(659,503)		
Change in Due from		16,336		-	-	-	-		
Change in Accounts Payable		(57,448)	(1,872)	-	-	-	-		
Change in Due to		28,825	(3,684)	699	(251)	116	248		
Change in Accrued Vacation		-	-	-	-	-	-		
Change in Payroll Liabilities		1,093	-	-	-	-	-		
Change in Prepaid Expenditures		24,797	-	-	-	-	-		
Change in Deposits		-	-	-	-	-	-		
Change in Deferred Revenue		14,212,103	-	-	-	-	-		
Depreciation Expense		24,124	28,377	21,657	14,928	11,725	6,460		
Cash Flow from Investing Activities									
Capital Expenditures		(236,717)	(14,208,485)	-	-	-	-		
Cash Flow from Financing Activities									
Source - Sale of Receivables		-	-	-	-	-	-		
Use - Sale of Receivables		-	-	-	-	-	-		
Source - Loans		-	-	-		-	-		
Use - Loans		-	-	-	(104,694)	(129,133)	(133,061)		
Ending Cash Balance		15,015,500	894,806	1,124,743	1,180,767	1,260,828	1,333,309		
Month with Lowest Ending Cash Balance	-	Jul: \$978,576	Sep: \$611,138	Dec: \$668,189	Aug: \$1,255,901	Sep: \$1,036,020	Sep: \$1,106,414		-
	5% Reserve Goal	195,861	208,641	228,558	243,664	251,551	259,516		
Net Income as a Percent of Expenses		3.6%	3.4%	7.0%	2.7%	4.2%	4.3%		
Ending Cash as a Percent of Expenses		383.3%	21.4%	24.6%	24.2%	25.1%	25.7%		