

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	(1,421.70)	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	(1,421.70)	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	(1,421.70)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8687	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8626	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

2017-18 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	102.58	102.58	56.88	95.41	(7.17)	-7%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	102.58	102.58	56.88	95.41	(7.17)	-7%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.91	0.91	0.91	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.91	0.91	0.91	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	102.58	102.58	57.79	96.32	(6.26)	-6%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SUPPORTING DOCUMENTS

Golden Feather School District

PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED

2017-18 1st Interim Budget

Based on Information from the 2017-18 Governor's Adopted Budget

	2017-18 Budget	2018-19 Estimate	2019-20 Estimate
INCOME			
8000 LCFF Revenue	1,059,018	1,059,018	1,059,018
BASCSG	75,000	75,000	75,000
8100-8200 Federal Revenues	0	0	0
8300-8500 Other State Revenues	27,736	27,736	27,736
8600-8700 Other Local Revenues	38,600	38,600	38,600
REVENUE BEFORE ADJUSTMENTS	1,200,354	1,200,354	1,200,354
<u>Adjustments to Income</u> 2017-18			
<u>Adjustments to Income</u> 2018-19			
LCFF Change (Funding Makeup Change)		236,330	236,330
Loss of Basic Aid Supplemental Charter School Grant (BASCSG)		(75,000)	(75,000)
Removal of One-Time 2017-18 Mandate Funds		(14,058)	(14,058)
Transfer From Special Reserve - Fund 17		50,000	
<u>Adjustments to Income</u> 2019-20			
LCFF Change (Property Tax Increase)			9,238
Transfer From Special Reserve - Fund 17			90,000
TOTAL PROJECTED REVENUE	1,200,354	1,399,828	1,448,890
EXPENSES			
1000 Certificated Salaries	435,589	435,589	435,589
2000 Classified Salaries	228,624	228,624	228,624
3000 Benefits	271,111	271,111	271,111
4000-6000 Books, Supplies, Etc.	338,225	338,225	338,225
7300-7399 Indirect Costs	(16,389)	(16,389)	(16,389)
7300-7400 Debt Service/State School Trans	0	0	0
Sub-total Expenses	1,255,160	1,255,160	1,255,160
7600-8900 Transfers (in)/Out	11,754	11,754	11,754
8980-8999 Contributions	(172,778)	(172,778)	(172,778)
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS	1,439,692	1,439,692	1,439,692
<u>Adjustments to Expenses</u> 2017-18			
<u>Adjustments to Expenses</u> 2018-19			
Step/Column Increment - 2.50% of Certificated		10,890	10,890
Step/Column Increment - 1.8% of Classified		3,487	3,487
Estimated STRS Increase		8,260	8,260
Estimated PERS Increase		5,913	5,913
One-Time Expenditures		(27,500)	(27,500)
Removal of 2017-18 Spent Carryover		(24,889)	(24,889)
Increase to Cafeteria Contribution		7,400	7,400
<u>Adjustments to Expenses</u> 2019-20			
Step/Column Increment - 2.50% of Certificated			11,162
Step/Column Increment - 1.8% of Classified			3,530
Estimated STRS Increase			8,468
Estimated PERS Increase			6,308
TOTAL PROJECTED EXPENSES	1,439,692	1,423,433	1,452,899
NET INCREASE/(DECREASE) IN FUND BALANCE	(239,338)	(23,805)	(4,033)
BEGINNING BALANCE	368,871	129,333	105,528
AUDIT ADJUSTMENTS			
PROJECTED ENDING BALANCE	129,333	105,528	101,495
Less: Projected Restricted Balance		0	0
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0
PROJECTED UNRESTRICTED RESERVES	129,333	105,528	101,495
TOTAL RESERVES AS PERCENT OF OUTGO	31.77%	26.95%	19.93%
REQUIRED RESERVE - \$66,000 or 5%	82,577	80,904	82,281
OTHER FUNDS USED TO MEET REQUIRED RESERVE (Fund 17)	328,109	278,109	188,109
OTHER FUNDS USED TO MEET REQUIRED RESERVE (Fund 20)	208,155	208,155	208,155
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE	583,021	510,880	415,499

Income
Projected COLA for 17-18 is 1.56%
ADA Projected at 56.88
ADA Funding Projected at 96.32, based on prior year P-2
Gap Funding is Projected at 43.19%

Income
Projected COLA for 18-19 is 2.15%
ADA Projected at 59.63
ADA Funding Projected at 59.63, based on current year
Gap Funding is Projected at 39.12%
District is projected to be funded at Basic Aid status in 2018-1

Income
Projected COLA for 19-20 is 2.35%
ADA Projected at 54.13
ADA Funding Projected at 59.63, based on prior year P-2
Gap Funding is Projected at 41.80%
District is projected to be funded at Basic Aid status in 2019-2

Contribution Detail: Special Ed-State \$172,778

2017-18
PERS Rate is 15.531%
STRS Rate is 14.43%

2018-19
Expenses
No Increase in Health Benefits
Proposed Increase in Employers STRS of 1.85% to 16.28%
Proposed Increase in Employers PERS of 2.57% to 18.10%

2019-20
Expenses
No Increase in health benefits
Proposed Increase in Employers STRS of 1.85% to 18.13%
Proposed Increase in Employers PERS of 2.70% to 20.80%

POTENTIAL VARIABLES

- > Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums have been decreasing
- > Employee health insurance premiums may increase beyond current cap
- > Unpredictable increases in gas/electric/fuel bills
- > STRS / PERS rates in flux

Based on proposed ADA estimates and funding levels, the district will need to make a transfer of \$60K from Fund 17 in year 2 and \$80K in year 3 to meet the minimum reserve requirements.

Golden Feather School District

PROJECTED MULTI-YEAR BUDGETS - RESTRICTED

Budget Model Assumptions

2017-18 1st Interim Budget

Based on Information from the 2017-18 Governor's Adopted Budget

	2017-18 Budget	2018-19 Estimate	2019-20 Estimate	2017-18 Income
INCOME				
8000 Revenue Limit Sources	-	-	-	
8100-8200 Federal Revenues	113,881	113,881	113,881	
8300-8500 Other State Revenues	83,046	83,046	83,046	
8600-8700 Other Local Revenues	-	-	-	
REVENUE BEFORE ADJUSTMENTS	196,927	196,927	196,927	
<u>Adjustments to Income</u> 2017-18				
<u>Adjustments to Income</u> 2018-19				2018-19 Income
Federal Categorical Reductions		(2,276)	(2,276)	Title I, Title II
<u>Adjustments to Income</u> 2019-20				2019-20 Title I, Title II
Federal Categorical Reductions			(2,323)	
TOTAL PROJECTED REVENUE	196,927	194,649	192,328	
EXPENSES				
1000 Certificated Salaries	102,923	102,923	102,923	
2000 Classified Salaries	37,884	37,884	37,884	
3000 Benefits	101,004	101,004	101,004	
4000-6000 Books, Supplies, Etc.	53,088	53,088	53,088	
7100-7200/7400-7499 Other Outgo	73,346	73,346	73,346	
7300-7399 Indirect Costs	16,389	16,389	16,389	
Sub-total Expenses	384,634	384,634	384,634	
7600-8900 Transfers In/Out	-	-	-	
8980-8999 Contributions	172,778	172,778	172,778	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS	211,856	211,856	211,856	
<u>Adjustments to Expenses</u> 2017-18				2017-18 Expenses
<u>Adjustments to Expenses</u> 2018-19				2018-19 Expenses
Step/Column Increment - 2.50% of Certificated		2,573	2,573	Proposed increase in Employers STRS of 1.85% to 18.28%
Step/Column Increment - 1.8% of Classified		682	682	Proposed increase in Employers PERS of 2.57% to 18.10%
Estimated STRS Increase		1,952	1,952	
Estimated PERS Increase		991	991	
Removal of 2017-18 Spent Carryover		(14,932)	(14,932)	
Needed Adjustment in Expenditures		(8,472)		
<u>Adjustments to Expenses</u> 2019-20				2019-20 Expenses
Step/Column Increment - 2.50% of Certificated			2,837	No COLA given to Employees
Step/Column Increment - 1.8% of Classified			684	Proposed increase in Employers STRS of 1.85% to 18.13%
Estimated STRS Increase			2,000	Proposed increase in Employers PERS of 2.70% to 20.80%
Estimated PERS Increase			1,060	
Needed Adjustment in Expenditures			(17,188)	
TOTAL PROJECTED EXPENSES	211,847	194,650	192,328	
NET INCREASE/(DECREASE) IN FUND BALANCE	(14,932)	(0)	0	POTENTIAL VARIABLES
BEGINNING BALANCE	14,932	0	(0)	> Projected ADA could be up or down for estimates
AUDIT ADJUSTMENTS	0	(0)	(0)	> COLA could be higher or lower
PROJECTED ENDING BALANCE	0	(0)	(0)	> Special education billback could vary from current annual estimate
Less: Projected Restricted Balance		0	0	> Workers' Compensation premiums have been decreasing
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0	> Employee health insurance premiums may increase beyond beyond current cap
PROJECTED UNRESTRICTED RESERVES	0	(0)	(0)	> Unpredictable increases in gas/electric/fuel bills
TOTAL RESERVES AS PERCENT OF OUTGO	0.00%	0.00%	0.00%	> California economy in a state of uncertainty
				> STRS / PERS rates in flux

Golden Feather Union Elementary 2017/18 First Interim Budget MYP Assumptions

- Revenue:
1. All Revenue numbers are taken from SACS, which was updated with the most recent apportionments schedules received from CDE using the LCFF.
 2. All One Time funds or expenses have been removed out years. If there is deferred revenue, that is in place.
 3. Any Carryover funds have been removed in the out years along with any expenses associated with those additional revenues.
 4. Reductions to Restricted Federal Funding follows prior year trends.
 5. Forest Reserve revenues are currently budgeted at zero
 6. Year 2 & 3 transfers from Special Reserve are included as a line item in revenue, if needed.
 7. Statutory COLA is included in the LCFF for all three years as follows:
1.56% in budget year, 2.15% in 18/19 & 2.35% in 19/20
 8. CSR is now included in the LCFF as Grade Span Adjustment and is not broken out
 9. Due to the nature of the funding, MAA and Mandated Costs revenues, along with other misc one time funds, have been removed in subsequent years and will be budgeted as received, however, planned one time state Mandate disbursement is included in current year
 10. Carryover balance, if any, is from Estimated Actuals
 11. PERS proposed rate increases will increase charge as follows:
15.531% in 17/18, 18.10% in 18/19 & 20.8% in 19/20
 12. STRS proposed rate increases will increase charge as follows:
14.43% in 17/18, 16.28% in 18/19 & 18.13% in 19/20
 13. LCFF gap funding is based on district estimates taking into account both SSC and DoF projections. 17/18 was budget at 43.19%, 18/19 at 39.12% and 19/20 at 41.60%
 14. Due to district fitting criteria to get the Basic Aid Supplemental Charter School Grant \$75,000 was budgeted in current and 2 subsequent years. The assumption is that this funding is ongoing but will continue to be budgeted for conservatively.
 15. Any retiree benefits that will fall off the OPEB obligation were removed in out years.
 16. Lottery is estimated at \$144/ADA Non Prop 20 and \$45/ADA Prop 20

ADA: Projections were taken from attached spreadsheet. Numbers provided by the District. Adjustments in revenue based on expected future ADA are included.

Expenses: All expenses are from SACS and represent budget numbers from most recent discussion between BCOE and District Superintendent.

Changes All proposed future changes are broken out in the MYP including but not limited to:

- Increase salary and benefit expense due to Step in Column
- Increase/Decrease in spending due to the use of one time funds in year one
- Reduction in Staffing where applicable
- Reduction of one time expenses in future years, where applicable.
- Change in STRS and PERS contribution rates
- Change in funding streams

Please fill out your estimated enrollment for 2017-18 and the subsequent 2 years

Table 1: Projected 1st Interim Budget 2017-2018 Enrollment				
	2017-18	CDS	SDC/RSP	Total
K	6			6
1	7			7
2	5			5
3	6			6
4	11			11
5	5			5
6	9			9
7	11			11
8	2			2
Total	62	0	0	62 ADA

I will fill in the ADA %'s from the last three years and come up with a 3 year average.

90.86943%
90.89286%
84.51304%
275.21533%
91.73844%

22.02 ADA % from 16-17 P-2
 ADA % from 15-16 P-2
 ADA % from 14-15 P-2
 3 year AVG

56.88

68
0.87

Most up to date CBEDS
 Most up to date Free and Reduced %

Table 2: Projected 2018-2019 Enrollment				
	2018-19	CDS	SDC/RSP	Total
K	5			5
1	6			6
2	7			7
3	5			5
4	6			6
5	11			11
6	5			5
7	9			9
8	11			11
Total	65	0	0	65 ADA

4.59
 5.50
 6.42
 4.59
 5.50
 10.09
 4.59
 8.26
 10.09

21.10
 20.18
 18.35
 59.63

Please fill out the Yellow Portion with your Unduplicated Pupil Counts

I will fill out the Blue Section regarding prior period ADA %.

Table 3: Projected 2019-2020 Enrollment				
	2019-20	CDS	SDC/RSP	Total
K	5			5
1	5			5
2	6			6
3	7			7
4	5			5
5	6			6
6	11			11
7	5			5
8	9			9
Total	59	0	0	59 ADA

4.59
 4.59
 5.50
 6.42
 4.59
 5.50
 10.09
 4.59
 8.26

21.10
 20.18
 12.84
 54.13

Updated 12/5/17

		Actual					Projected						
July	August	September	October	November	December	January	February	March	April	May	June	Total	
616,662	573,230	398,222	428,339	535,111	288,252	650,616	506,514	442,325	361,346	670,634	589,609		

BEGINNING CASH

RECEIPTS

Revenue Limit Sources	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078	131,078
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DISBURSEMENTS

[illegible]

TOTAL DISBURSEMENTS

						(254, 270)
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NET MONTHLY CHANGE

[illegible]

NET ENDING CASH

[illegible]

General Fund Treasurer Cash	573,230	398,222	428,339	535,111	288,252	649,784	506,514	442,325	360,619	670,634	589,609	446,894
Fund 17 (3110)	325,095	325,095	325,095	325,985	327,005	327,005	328,832	328,832	328,832	329,559	329,559	330,515
Total Cash (General and Fund 17)	898,326	723,317	753,434	861,096	615,257	976,788	835,346	771,158	689,452	1,000,193	919,168	777,409

Golden Feather Union
Cash Flow Assumptions:

2017-18 1st Interim Budget

Revenue

LCFF - Current year:

Based on Funding Pattern established by CDE.
The District is funded under ed code 14041(7), which allocates 15% of total each month for the first 4 months, followed by 2 months of no payment. The remaining 40% is then allocated out the remainder of the year.

Basic Aid Supplemental Charter Grant

Based on Funding Pattern established by CDE.
The District will receive 15% of total each month for the first 4 months, followed by 2 months of no payment. The remaining 40% is then allocated out the remainder of the year.

EPA (From Prop 30)

The EPA account is based on estimated funding from CDE. EPA will be paid quarterly through the year, with the first current year payment in September

Prior Year Corrections:

Based on amounts projected in BCOE apportionment schedule (per CDE.)

Property Taxes:

Based on Prior year funding pattern

In Lieu Taxes

Based on Estimates from In Lieu spreadsheet for 17-18

Federal Sources

Based on Prior year funding pattern

Other State Sources

Based on Prior year funding pattern

Other State Inc w/ Appr. - CY

Based on Funding Pattern established by CDE.
Based on most recent information, the 5-5-9 funding funding pattern is being used.

Other Local Sources

Based on Prior year funding pattern

Transfers between Funds

Based on Prior year spending pattern

Disbursements

Salaries and Benefits

Based on Prior year spending pattern

Operating Expenditures

Based on Prior year spending pattern

Golden Feather Union Elementary School District
2017-2018 First Interim Budget Assumptions
December 13, 2017

The following budget assumptions were incorporated into the 2017-2018 First Interim Budget:

Revenue:

Starting in 2013-14, the Local Control Funding Formula (LCFF) was put in place and the previous funding model (Revenue Limit) is gone. The LCFF consolidates most funding streams into one lump sum and includes additional funds for students who are either English language learners, receive free and reduced meals or are Foster Youth. The new formula allows for all districts to begin to work their way back to previous levels of funding using a formula to fill the "gap". Gap funding in the current year is projected at 43.97%. The current plan is to have the LCFF fully implemented by 2020-2021. Included in the LCFF proposal is also a Local Control Accountability Plan (LCAP) that requires districts to create a path for the future, with input from students, parents, teachers and bargaining units as well as administration and the Board. This information is entered into a form created by the California Department of Education and submitted to the local County Office for approval. The LCAP is a living document and will need to be updated and submitted on a yearly basis. In addition to this, there is an annual update component that compares actual expenses to budget estimated for the previous year.

The district is projected to be funded using their prior year P-2 of 95.41 ADA.

The current year projected LCFF COLA is 1.56%.

Class-size Reduction has changed due to its inclusion in the LCFF and is now called the Grade Span Adjustment (GSA). The new GSA ratio has been expanded to 24:1 and will be paid through the LCFF at \$748 per K-3 student participating in the program.

Lottery revenue is budgeted at \$45.00/ADA for Restricted Lottery and \$144.00/ADA for Unrestricted Lottery.

Federal categorical revenue is projected as follows: Title I is budgeted at \$87,797. Title II is budgeted at \$13,460 which includes \$3,840 of carryover from 2016-17. REAP has been budgeted at \$1,744 using the most recent information from CDE. Special Education is budgeted to be funded at a combined state and federal amount of \$50,000. Zero funds are budgeted for Forest Reserve.

State categorical revenue has been wrapped into the LCFF. Programs affected are PAR, Arts & Music, Math & Reading AB466, School Safety, IMFRP, Professional Development AB825, Targeted Instruction AB825 and School & Library AB825. In addition to these funds, Deferred Maintenance and now transportation have been included in the LCFF.

As is normal practice, Mandated Cost and MAA funds are budgeted as revenues come in. One-time state mandate funding was budgeted at \$14,056.

Golden Feather is currently receiving the Basic Aid Supplemental Charter School Funding due to the fact they are the sponsoring LEA for CORE Charter and because without the in-lieu's that they pay out to CORE, they would fall into basic aid status (meaning that their local taxes are higher than their revenue allocation through the funding formula). It is difficult to estimate the revenue stream from this program as there are a lot of moving parts, including the in-lieu's to CORE, Golden Feather's ADA

and the property taxes that the district collects. The decision was made to budget \$75,000 in the current year, which is less than the most current CDE estimate, but seemed prudent based on the challenges the district has faced in the past with the funding model predicting revenues much higher than they end up paying out. This is much less that was budgeted in prior years. As more up to date information comes in, the budget will be adjusted.

Salaries:

Salaries for 2017-18 were budgeted based on the most current staffing information available; step and column was included where appropriate.

Benefits:

The PERS employer rate has increased to 15.531% while STRS has increased to 14.43%. Both STRS and PERS rates will continue to increase in the coming years as the state struggles to keep up with its growing retirement obligation. These planned increases have been included in the MYP.

Other:

Beginning balances for all funds are from the Estimated Actuals, General Fund Unrestricted beginning balance is \$368,671 which is higher than was anticipated at Original Budget.

State Special Ed program has a contribution of \$172,778.

The District's Multi-Year Projection indicates they can maintain a positive fund balance and meet the minimum reserve requirement for 2017-18 through 2019-20. The district suffered a very large decrease in enrollment between the time the 2017-18 Original Budget was done and now. Typically a decrease in enrollment this large would result in a significant decrease in funding. However, due to changes at the two charter schools which Golden Feather is currently obligated to pay in-lieu taxes to, it is projected that beginning in 2018-19 Golden Feather will see a large reduction in the amount of in-lieu taxes they are required to pay to these schools. This change will mean that Golden Feather will be able to keep a large majority of the property taxes they receive and will become a basic-aid district. This change is projected to result in Golden Feather seeing a large increase to their funding beginning in 2018-19. However despite this increase in funding, Golden Feather still has significant projected deficit spending and it is projected that the district must draw upon the Special Reserve for Non-Capital Outlay (Fund 17) reserves in order to meet the minimum reserve requirement in 2018-19 and 2019-20; \$50K must be transferred in 2018-19 and \$90K must be transferred in 2019-20 to the General Fund from Fund 17.

The district is deficit spending more than what is shown on the MYP, due to these transfers. True deficit spending is \$239K in 2017-18, \$74K in 2018-19 and \$94K in 2019-20. Absent increased revenue or decreased expenditures, the district will continue to have to rely on transfers from other reserves to meet the minimum requirement until these reserves have been completely exhausted.

Golden Feather Union School District
1st Interim Budget

Detail of Contributions to Restricted Programs

Special Education - State	\$172,779
Transportation - SH/OH	\$0
Title I	\$0
Total	<u>\$172,779</u>

Detail of Interfund Transfers

To Cafeteria	\$11,754
To Fund 17	\$0
	<u>\$11,754</u>

Detail of Ending Fund Balance

Ending General Fund Balance	<u>\$129,333</u>
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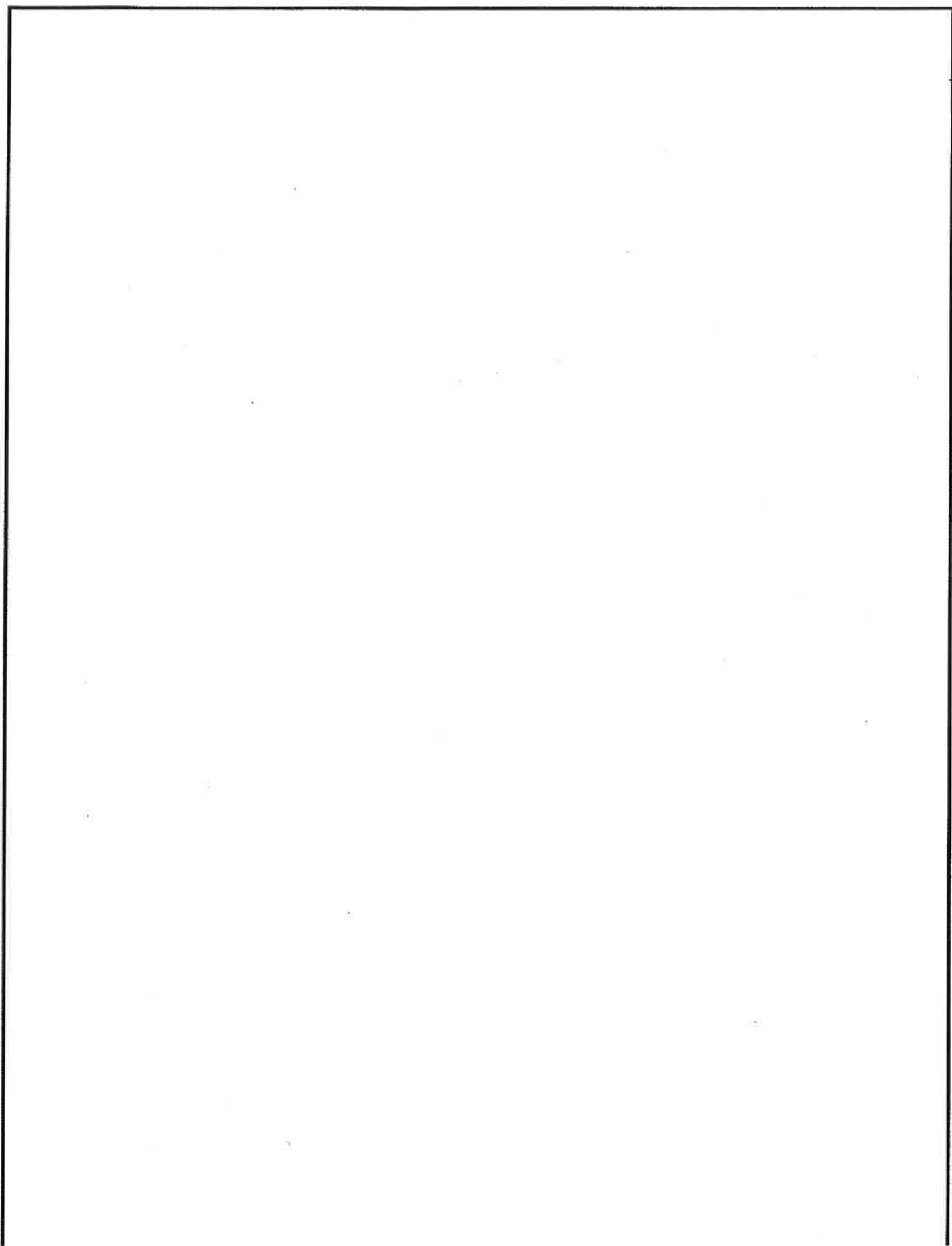
Reserved:

For Revolving Cash	\$1,000
Legally Restricted	\$0

Assignment:

For Economic Uncertainties - From General Fund	\$82,577
Assigned - Step in Column	\$20,000
Assigned - Deferred Maintenance	\$0
Assigned - PERS/STRS increases	\$25,755
Assigned - Counseling Continuance	\$0
Assigned - future Special Education Contribution	\$0
Assigned - Textbook Adoptions	\$0
Assigned - Trans to Fund 17 for Future Vehicle Purchase	\$0
Assigned - Technology Purchases	\$0
Unassigned	\$0

Total Ending General Fund Balance	<u>\$129,333</u>
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GOLDEN FEATHER UNION ELEMENTARY SCHOOL DISTRICT

RESOLUTION NO. 4 2017-2018

ESTABLISHMENT OF SCHOOL WARRANT/PASS-THROUGH FUND
(Standardized Account Code Structure FUND 76)

WHEREAS, multiple school agencies in Butte County are implementing the Escape financial system; and

WHEREAS, Escape uses the Standardized Account Code Structure (SACS) Fund 76, Warrant/Pass-Through Fund, to account for payroll liabilities; and

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the GOLDEN FEATHER UNION ELEMENTARY SCHOOL DISTRICT that an interest-bearing fund be established for the use and recording of financial activity of the GOLDEN FEATHER UNION ELEMENTARY SCHOOL DISTRICT payroll liabilities.

PASSED AND ADOPTED at a regular meeting of the Golden Feather Union Elementary Board of Education this 20th day of December, 2017, by the following vote:

Ayes:

Noes:

Absent:

Golden Feather Union Elementary School District

By

President, Board of Education

Attest:

Clerk

**Memorandum of Understanding
Between
Golden Feather Union Elementary District
and
Butte County Office of Education**

Purpose

This memorandum of understanding establishes a formal working relationship between Golden Feather Union Elementary District and Butte County Office of Education acting as partners in the After School Education and Safety Program (ASES). The goals and objectives of our collaboration are to expand learning opportunities for students, families, and community members; to provide academic, enrichment, mentoring, and tutoring educational support; to develop cultural and linguistic competence; to offer opportunities for after school and summer recreation; to provide center-based and linked health, social, and safety services; to provide technology and career training to students; and to expand school and community participation in drug-free, supervised, and fun activities to be provided in safe learning environments. The After School Education and Safety Program Universal Grant requires sites to provide at least 33% cash or in-kind matching funds (no more than 25% of the match requirement can be fulfilled by facilities or space usage).

Description of Services

Golden Feather Union Elementary District will support the After School Education and Safety Program (ASES) at Concow Elementary by its commitment to support site administration, food services, facility use, and provide the opportunity for connection with the regular day programming particularly in literacy and math. In addition, the district will provide student academic test scores, attendance and behavior data and other materials needed for comprehensive state and local evaluation.

Facility Usage Amount:	\$ 5,016
Custodial Services Amount:	\$ 6,984
Additional ASP Staff	\$ 5,427
Supper Administration:	\$ 27,765
Support Staff:	\$ 2,000

May include but not limited to front office support, data collection assistance for (i.e. student academic test scores, regular day attendance, etc.).

Administration:	\$ 1,000
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May include but not limited to representation in governance and evaluation, recruitment, outreach, communication, use of equipment, desk space, technology and the integration of existing educational, enrichment, health, and recreational programs and services.

In-kind dollar amount of program support: \$ 48,192

Student Regular School Day Attendance

By signing this MOU I grant BCOE permission to obtain, through the district, regular school day attendance data for all elementary students. The program is mandated to provide CDE with each student's regular school day attendance figures for comparison with their after school program attendance.

Terms

The terms of this MOU shall commence on July 1, 2017, and shall extend through June 30, 2018 or unless either partner gives prior written notice of termination. This MOU may be modified or terminated in thirty (30) days upon written notice of intention to terminate the agreement with or without cause.

Golden Feather Union Elementary District

Butte County Office of Education

Josh Peete - Superintendent

Tim Taylor - Superintendent

Date

Date

Custodial cost estimate based on a per classroom amount of \$6,984 which correlates to the amount BCOE charges districts for these services.

Supper Program administration cost estimate based on prior year's attendance (number of students served x \$3.83 x 180 days).

Support staff cost estimate based on \$5,000 per site limited by total in-kind donation amount

Administration cost estimate based on \$7,500 per site limited by total in-kind donation amount



Tim Taylor
Superintendent

Michelle Zevely
Assistant
Superintendent

Julie Jarrett
Director
Expanded Learning
Programs

Stacey Malcolm
Interim
Program Manager

Tammy Long
Senior
Administrative
Assistant

**Board of
Education**

Amy Christianson
Howard M. Ferguson
Ryne Johnson
Jeannine MacKay
Brenda J. McLaughlin
Roger Steel
Mike Walsh

1859 Bird Street
Oroville, CA 95965
(530) 532-5613
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<http://www.bcoe.org>

An Equal Opportunity
Employer

September 2017

Dear Superintendent:

I recently had the opportunity to update the MOUs needed for this school year (2017-2018) to support your After School Education and Safety (ASES) Program grant.

I have attached a copy of your district MOU for review and if needed school board approval. Upon approval I will request that you please sign and date a copy for our audit records. Please feel free to give me a call so that I can arrange for pick-up.

The ASES grant funding requires the following from each school site receiving funds:

Each site will provide at least 33 percent cash or in-kind local matching funds from the school district, government agencies, community organizations, or the private sector for each dollar expended in grant funds. Not more than 25 percent of the match requirement will be fulfilled by facilities or space usage.

In addition to site match, the program also has MOUs from a vast array of community partners that support our program through special services such as trainings, enrichment activities and resources.

The in-kind dollar amount for your snack/supper contribution is calculated utilizing the following figures. The state allows for us to calculate this figure by utilizing the actual attendance figures from the previous year and multiplying that figure by .88 cents (snack). If your site participates in the Supper Meal Program then we multiply by \$3.83.

Please feel free to make changes or revisions to the attached copy, and don't hesitate to give me a call with your questions. As always, it has been a pleasure to serve you and your students with after school services and expanded learning opportunities.

Best Regards,

Julie Jarrett

Attachment: 2017-2018 MOU

"WHERE STUDENTS COME FIRST"

