tations Not Settled  Cost of a one percent increase in salary and statutory benefits			
	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
. Amount included for any tentative salary schedule increases		Y. The state of th	
	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
tificated (Non-management) Health and Welfare (H&W) Benefits	(2010-17)	(Ros), I and	
NVDo2	l l		
. Are costs of H&W benefit changes included in the budget and MYPs?			
7. Total cost of H&W benefits			
Percent of H&W cost paid by employer     Percent projected change in H&W cost over prior year			
, Percent projected change in the contract of		1	
tificated (Non-management) Prior Year Settlements			
any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
L	Budget Year	1st Subsequent Year	
rtificated (Non-management) Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?			
Are step & column adjustments included in the budget and MYPs?     Cost of step & column adjustments			
Are step & column adjustments included in the budget and MYPs?     Cost of step & column adjustments			(2018-19)
Are step & column adjustments included in the budget and MYPs?     Cost of step & column adjustments		(2017-18)  1st Subsequent Year	(2018-19)  2nd Subsequent Yea
<ol> <li>Are step &amp; column adjustments included in the budget and MYPs?</li> <li>Cost of step &amp; column adjustments</li> <li>Percent change in step &amp; column over prior year</li> </ol>	(2016-17)	(2017-18)	(2018-19)
Are step & column adjustments included in the budget and MYPs?     Cost of step & column adjustments	(2016-17)  Budget Year	(2017-18)  1st Subsequent Year	(2018-19)  2nd Subsequent Yea
1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)	(2016-17)  Budget Year	(2017-18)  1st Subsequent Year	(2018-19)  2nd Subsequent Yea
Cost of step & column adjustments     Percent change in step & column over prior year	(2016-17)  Budget Year	(2017-18)  1st Subsequent Year	(2018-19)  2nd Subsequent Yea

0	ost Analysis of District's Labor Agree	ements - Classified (Non-manag	ement) Employees		
ATA E	NTRY: Enter all applicable data items; there	are no extractions in this section.			
		Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	r of classified (non-management) sitions	146.0	150.0	150.0	150.0
lassif 1.	ied (Non-management) Salary and Benefi Are salary and benefit negotiations settled If Yes, and th have been fil	t Negotiations for the budget year? ne corresponding public disclosure do led with the COE, complete questions	No cuments 2 and 3.		
	If Yes, and the have not been	ne corresponding public disclosure do en filed with the COE, complete quest	icuments ions 2-5.	G0	
				tions and then complete questions 6 and 7	7.
	Negotiaiton	with the classified unions has not bee	n completed.		
legotia 2a.	Per Government Code Section 3547.5(a), board meeting:	date of public disclosure			
2b,	Per Government Code Section 3547.5(b), by the district superintendent and chief but If Yes, date	was the agreement certified siness official? of Superintendent and CBO certificati	ion:		
	Per Government Code Section 3547.5(c), to meet the costs of the agreement?  If Yes, date	was a budget revision adopted of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	Budget Year	nd Date:	2nd Subsequent Year
5.	Salary settlement:  Is the cost of salary settlement included in projections (MYPs)?	the budget and multiyear	(2016-17)	(2017-18)	(2018-19)
		One Year Agreement f salary settlement			
		n salary schedule from prior year or Multiyear Agreement if salary settlement			
	% change i (may enter	n salary schedule from prior year text, such as "Reopener")			
	Identify the	source of funding that will be used to	support multiyear salary comm	itments:	
Vegot	iations Not Settled	Γ		1	
6.	Cost of a one percent increase in salary a	and statutory benefits	Budget Year	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Amount included for any tentative salary	schedule increases	(2016-17)	(ESCHERN)	Vind Line do A.



Budget Year	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
(2010-12)	N. Committee of the com	
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2016-17)	(2017-18)	(2018-19)
		2nd Subsequent Yea
		(2018-19)
(2016-17)	(2017-18)	(2010-10)
or .		
	(2016-17)  Budget Year	Budget Year 1st Subsequent Year (2017-18)  Budget Year 1st Subsequent Year (2017-18)  Budget Year 1st Subsequent Year

Cost Analysis of District's Labor Ag	reements - Management/Superviso	or/Confidential Employees		
DATA ENTRY: Enter all applicable data items; th	nere are no extractions in this section.			
	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	20.0	20.0	19.0	19.0
	led for the budget year? Implete question 2. Intify the unsettled negotiations including a	n/a any prior year unsettled negotia	tions and then complete questions 3 and	<b>14</b> .
Negotiations Settled  2. Salary settlement:	p the remainder of Section S8C.	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
% chanc	st of salary settlement le in salary schedule from prior year ler text, such as "Reopener")			
Negotiations Not Settled 3. Cost of a one percent increase in salar	-	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any tentative sala  Management/Supervisor/Confidential  Health and Welfare (H&W) Benefits		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes inc     Total cost of H&W benefits     Percent of H&W cost paid by employe     Percent projected change in H&W cost	r			
Management/Supervisor/Confidential Step and Column Adjustments		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
<ol> <li>Are step &amp; column adjustments include</li> <li>Cost of step and column adjustments</li> <li>Percent change in step &amp; column ove</li> </ol>	-			· · · · · · · · · · · · · · · · · · ·
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	ſ	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in     Total cost of other benefits     Percent change in cost of other benefits	1			

# Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 30, 2016

### S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

//

19 76869 0000000 Form 01CS

יר יי	TIONAL FISCAL INDICATORS	
The foll	owing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any s e reviewing agency to the need for additional review.	single indicator does not necessarily suggest a cause for concern, but may
DATA E	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically	completed based on data in Criterion 2.
A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
When	providing comments for additional fiscal indicators, please include the item number applicable to each comme	ent.
	Comments: (optional)	Th.
	of School District Budget Criteria and Standards Review	

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### July 1 Budget 2016-17 Budget Technical Review Checks

Wiseburn Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct,
correct the data; if data are correct an explanation
is required)

O Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

# GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to



the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSEI

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications.

PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).

PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved.

PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided.

PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided.

PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed:

2016-17 July 1 Budget Cash Flow Projections for 2016-17

District Name: Wiseburn Unified							
	Object	July	August	September	October	November	December
A. BEGINNING CASH	9110	7,537,615	7,657,621	7,811,040	7,863,434	6,827,292	5,758,574
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	(386)	58,593	33,886	(6,210)	79,439	1,885,707
Principal Apportionment	8010-8019	624,997	624,997	1,993,769	1,124,995	1,124,995	1,993,769
Miscellaneous Funds	6608-0808		(200,000)				(500,000)
Federal Revenue	8100-8299		23,166	968'9	40,911	7,948	9,548
Other State Revenue	8300-8599	1,856	36,891	34,966	74,282	134,228	481,740
Other Local Revenue	8600-8799	6	1,579,905	(2,700)	391,530	96,543	267,649
Interfund Transfers In	8910-8929			15,000	15,000	15,000	15,000
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		626,557	1,823,552	2,081,817	1,640,508	1,458,153	4,153,413
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	3	191,852	1,151,299	1,332,196	1,316,994	1,281,929
Classified Salaries	2000-2999		173,540	193,055	394,356	387,873	362,302
Employee Benefits	3000-3999	35,936	81,538	262,350	415,009	422,220	414,531
Books and Supplies	4000-4999	26,116	146,700	336,139	111,178	182,585	68,628
Services	2000-2999	68,071	166,669	183,694	341,164	166,414	247,700
Capital Outlay	6000-6599					10,000	
Other Outgo	7000-7499				56,250		
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures	2 17		000	1000	0 0 0	000000	0 0 2 2 5 0 0 0
TOTAL DISBURSEM		130,123	160,299	7,126,537	2,050,153	2,460,060	080'076'7
D. BALANCE SHEET IRANSACTIONS	0000	1 681 380	803 000	138 042	96.054	(7.764)	33 160
Accounts receivable	9200	7 057 047	4 000,000	40.028	122,551	33 024	
Accounts Payable	9500	(10,100,2	1,602,034	40,920	122,331	33,021	72,10
TOTAL BALANCE SHEET	==0	(3/6,428)	(909,834)	97,114	(20,497)	(40,705)	(20,002)
IKANSACTIONS							
E. NET INCREASE/DECREASE (B - C + D)		120,006	153,419	52,394	(1,036,142)	(1,068,718)	1,750,261
F. ENDING CASH (A + E)		7,657,621	7,811,040	7,863,434	6,827,292	5,758,574	7,508,835
S ENDING CASH PLIS ACCRITATS							
	4.5						

2016-17 July 1 Budget Cash Flow Projections for 2016-17

District Name: Wiseburn Unified		2016							Jul 16-Jun 17
	Object	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH	9110	7,508,835	7,857,100	6,886,658	6,627,760	5,592,598	5,794,222	200年を1	
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	930,347	253,054	151,761	564,746	805,023	721,648	Ü	5,477,698
Principal Apportionment	8010-8019	1,124,995	1,124,995	1,993,769	1,124,995	1,124,995	1,993,769		15,975,040
Miscellaneous Funds	8080-8099				(000'009)			(429,000)	(2,029,000)
Federal Revenue	8100-8299	37,534	12,361	14,058	113,153	185,730	15,000	120,700	587,005
Other State Revenue	8300-8599	449,025	115,900	189,800	171,713	69,627	000'66	90,500	1,949,528
Other Local Revenue	8600-8799	174,568	145,738	20,932	139,133	175,569	000'69	20,000.00	3,077,867
Interfund Transfers In	8910-8929	15,000	15,000	15,000	15,000	15,000	15,000		150,000.00
All Other Financing Sources	8930-8979								8
Other Receipts/Non-Revenue									
		2,731,469	1,667,048	2,385,320	1,528,740	2,375,944	2,913,417	(197,800)	25,188,138
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,277,342	1,289,972	1,322,527	1,309,794	1,298,264	1,308,831		13,081,000
Classified Salaries	2000-2999	350,656	379,072	390,193	393,763	355,845	303,459		3,684,114
Employee Benefits	3000-3999	424,613	475,271	427,898	426,844	403,718	414,287		4,204,215
Books and Supplies	4000-4999	65,917	53,114	108,009	85,210	60,011	46,321		1,289,928
Services	5000-5999	177,782	259,078	250,510	206,961	183,377	95,448		2,346,868
Capital Outlay	6000-6599		15,000			7,000			32,000
Other Outgo	7000-7499	56,250			56,250		(8,300)	56,250	216,700
Interfund Transfers Out	7600-7629								i)
All Other Financing Uses	7630-7699								12001
Other Disbursements/									×
Non Expenditures				107 007 0	000	140	0.400.040	020 020	34 054 075
		2,352,560	2,471,507	2,499,137	2,478,822	2,308,215	2,160,046	00,200	670,460,42
D. BALANCE SHEET TRANSACTIONS					01010	1 040	425 000		2 072 502
Accounts Receivable	9200	254	2,968	4,684	94,848	1,948	133,000		3,073,363
Accounts Payable	9200	30,898	168,951	149,765	179,928	(131,947)	266,000		4,761,900
TOTAL BALANCE SHEET		(30,644)	(165,983)	(145,081)	(82,080)	133,895	(131,000)	¥0	(1,708,385)
TRANSACTIONS									
E. NET INCREASE/DECREASE									
(B-C+D)		348,265	(970,442)	(258,898)	(1,035,162)	201,624	622,371	(254,050)	(1,375,072)
F. ENDING CASH (A + E)		7,857,100	6,886,658	6,627,760	5,592,598	5,794,222	6,416,593		
G. ENDING CASH, PLUS ACCRUALS									6,162,543

2016-17 July 1 Budget Cash Flow Projections for 2017-18

Object   July   August   September   October   Name	District Name: Wiseburn Unified							
BEGINNING CASH         9110         6,416,593         6,56,518         6,77,456         6,766,519           RECEIPTS         RECEIPTS         RECEIPTS         RECEIPTS           Revenue Limit Sources         8020-8079         (296)         56,593         33,886         70,040           Property Taxes         8010-8079         (500,000)         58,3716         6,687,716         6,686,518         40,911           Federal Revenue         800-8099         1,856         36,881         34,966         41,682           Other State Revenue         800-8799         1,856         1,6700         15,000         15,000           All Other Financing Sources         8930-8979         1,671,905         1,573,905         1,684,158           Other Receipts/Non-Revenue         8000-2999         - 1573,905         1,684,158         1,684,158           DISBURSEMENTS         1000-1999         - 191,852         1,151,299         1,332,196           Certificated Salaries         2000-2999         - 191,852         1,1178           Books and Supplies         5000-399         - 114,700         36,136           Services         Copiter Financing Uses         7600-659         26,116         146,700         36,116           Other Outgo		Object	July	August	September	October	November	December
RECEIPTS         RECEIPTS         Revenue Limit Sources         8020-8079         C296)         58,563         33,886         1,1           Property Table         Principal Apportionment         8010-8019         865,776         653,716         2,045,438         1,1           Principal Apportionment         8080-8099         1,856         32,166         6,896         1,500           Other State Revenue         8000-8099         1,856         36,891         34,966         1,500           Other Local Revenue         8000-8099         1,856         23,166         6,896         1,500           Other Local Revenue         8000-8099         1,856         1,579,905         1,500           Information Transfers In All Other Financing Sources         8930-8979         1,679,905         1,579,905         1,500           Other Receiper/Sources         8930-8979         1000-1999         - 1,579,905         1,500         1,500           Classified Salaries         1000-299         2,607,16         1,46,700         366,139         1,500           Classified Salaries         2,000-599         2,61,16         146,700         366,139         36,139           Services         Capital Outlay         7600-6599         7600-7629         1,681,389         1,68	A. BEGINNING CASH	9110	6,416,593	6,565,318	6,747,456	6,766,519	5,780,277	4,681,709
Revenue Limit Sources         8020-8079         (296)         58,593         33,886         1,986           Property Taxes         8010-8099         653,716         653,716         6,53,716         2,045,438         1,1866           Property Taxes         800-8099         1,856         23,166         6,896         1,500           Cliber State Revenue         800-8799         1,856         36,891         34,966         1,500           Other Local Revenue         800-8799         1,856         1,579,905         (2,700)         15,000           Other Local Revenue         8930-8979         1,856         1,579,905         1,500         1,500           All Other Financing Sources         8930-8979         1,856         1,852,271         2,133,486         1,500           Other Receipts/Non-Revenue         1,000-1999         1,852,271         2,133,486         1,500           DISBURSEMENTS         1,000-1999         2,116         146,700         366,139         36,139           Classified Salaries         2,000-399         2,6,116         146,700         366,139         36,136           Services         Capiter Outgo         7600-799         2,6,116         146,700         366,139           Other Disbursements/         A								
Property Taxes   8020-8079   653,716   653,716   2,045,438   1,	Revenue Limit Sources							
Principal Apportionment   8010-8019   653,716   653,716   2,045,438   1,	Property Taxes	8020-8079	(586)	58,593	33,886	70,040	155,689	1,885,707
Miscellaneous Funds         8080-8099 (500,000)         (500,000)         (6,896)           Federal Revenue         8100-8299 (1,856)         23,166 (8,896)         6,896           Other State Revenue         8000-8799 (1,856)         1,579,905 (2,700)         15,000           All Other Financing Sources         830-8979 (1,852)         1,570,905 (2,700)         1,570,905 (2,700)           All Other Financing Sources         830-8979 (1,852,271 (2,133,486) (1,852,271 (2,133,486) (1,852,271 (2,133,486) (1,852,371 (2,133,486) (1,852,371 (2,133,486) (1,852,371 (2,133,486) (1,852,371 (2,133,486) (1,852,371 (2,133,486) (1,852,380) (1,852,380) (1,852,380) (1,852,380) (1,823,380) (1,323,380) (1,323,380) (1,323,380) (1,323,380) (1,323,380) (1,323,380) (1,323,380) (1,3	Principal Apportionment	8010-8019	653,716	653,716	2,045,438	1,124,995	1,124,995	2,045,438
Federal Revenue   8100-8299   1,856   36,896	Miscellaneous Funds	8080-8099		(200,000)				(200,000)
Other State Revenue 8300-8599 1,856 36,891 34,966 Other Local Revenue 8600-8799		8100-8299		23,166	968'9	40,911	7,948	9,548
Other Local Revenue    8600-8799   1,579,905   (2,700)     1000-8929   1,500-8929   1,500     1000-1999   1,500-2999   1,245,271   1,213,486   1,214,486   1,214,4	Other State Revenue	8300-8599	1,856	36,891	34,966	41,682	101,628	449,140
All Other Financing Sources   8930-8979   15,000   145	Other Local Revenue	8600-8799	*	1,579,905	(2,700)	391,530	96,543	267,649
All Other Financing Sources  Other Receipts/Non-Revenue  TOTAL RECEIPTS  Other Receipts/Non-Revenue  TOTAL RECEIPTS  DISBURSEMENTS  Certificated Salaries  Confit cated Salaries  Confit cated Salaries  Confit cated Salaries  Cono-2999  Services  Capital Outlay  Other Outgo  Interfund Transfers Out  All Other Financing Uses  TOTAL DISBURSEMENTS  BALANCE SHEET  TRANSACTIONS  All Other Roceivable  Accounts Payable  TOTAL BALANCE  TRANSACTIONS  NET INCREASE/DECREASE  TOTAL BALANCE  BED Outland Cash (A + E)  Capital Outlay  TOTAL BALANCE  TRANSACTIONS  NET INCREASE/DECREASE  TOTAL BALANCE  BED Outland Cash (A + E)  Control Cash (A + E)	Interfund Transfers In	8910-8929			15,000	15,000	15,000	15,000
Other Receipts/Non-Revenue  TOTAL RECEIPTS  DISBURSEMENTS  Certificated Salaries Certificated Salaries Certificated Salaries Classified Salaries Consisting Cash (A+E) Consisting Cash (A+	All Other Financing Sources	8930-8979						
TOTAL RECEIPTS         655,276         1,852,271         2,133,486         1           DISBURSEMENTS         1000-1999         -         191,852         1,151,299         1           Certificated Salaries         2000-2999         -         173,540         218,055         1           Classified Salaries         3000-3999         35,936         81,538         262,350         1           Books and Supplies         5000-3999         26,116         146,700         366,139         262,350           Books and Supplies         6000-6999         68,071         166,669         213,694         263,139           Books and Supplies         6000-7629         68,071         166,669         213,694         213,694           All Other Cutgo         7600-7629         68,071         166,669         213,694         213,694           All Other Financing Uses         7630-7699         7630-7699         7630-7699         213,694         213,694           All Other Disbursements/         Non Expenditures         136,123         760,299         2,211,537         2           BALANCE SHEET TRANSACTIONS         1,681,389         893,000         138,042         40,928           Accounts Payable         2057,817         1,802,834         97,1	Other Receipts/Non-Revenue							
DISBURSEMENTS         1000-1999         - 191,852         1,151,299         1,151,239         1,151,239         1,151,239         1,151,239         1,151,239         1,151,239         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,150,139         1,114,14         1,150,139         1,114,14         1,150,139         1,114,14         1,150,139         1,114,14         1,150,139         1,114,14         1,150,139         1,114,14         1,150,139         1,114,14         1	TOTAL RECEIPTS		655,276	1,852,271	2,133,486	1,684,158	1,501,803	4,172,482
Certificated Salaries         1000-1999         -         191,852         1,151,299         1,151,294         2,151,294         2,151,294         2,13,694								
Classified Salaries         2000-2999         -         173,540         218,055           Employee Benefits         3000-3999         35,936         81,538         262,350           Books and Supplies         4000-4999         26,116         146,700         366,139           Services         6000-6599         68,071         166,669         213,694           Services         Capital Outlay         7000-7499         7600-7629         7600-7629           All Other Disbursements/         All Other Financing Uses         7630-7699         7600-7629         7600-7629           Other Disbursements/         Non Expenditures         130,123         760,299         2,211,537         2           BALANCE SHEET TRANSACTIONS         1,681,389         893,000         138,042         40,928           Accounts Payable         2,057,817         1,802,834         40,928           TRANSACTIONS         376,428          (909,834)         97,114           ITRANSACTIONS         148,725         182,138         19,063           (B - C + D)         6,565,318         6,747,456         6,766,519         6,766,519		1000-1999	•	191,852	1,151,299	1,332,196	1,316,994	1,281,929
Employee Benefits         3000-3999         35,936         81,538         262,350           Books and Supplies         4000-4999         26,116         146,700         366,139           Services         6000-6599         68,071         166,669         213,694           Services         6000-6599         68,071         166,669         213,694           Capital Outlay         7000-7499         7000-7499         7000-7629           Other Outgo         7600-7629         7630-7699         7630-7699           Other Disbursements/         Non Expenditures         130,123         760,299         2,211,537         2           Accounts Payable         Accounts Receivable         9500         1,681,389         893,000         138,042           Accounts Payable         Accounts Payable         376,428)         (909,834)         97,114           TRANSACTIONS         1,681,389         893,000         138,042           NET INCREASE/DECREASE         148,725         182,138         97,114           B- C + D)         6,565,318         6,747,456         6,766,519         5	Classified Salaries	2000-2999	ï	173,540	218,055	394,356	387,873	362,302
Books and Supplies         4000-4999         26,116         146,700         366,139           Services         5000-5999         68,071         166,669         213,694           Services         6000-6599         68,071         166,669         213,694           Capital Outlay         7000-7499         7000-7499         7000-7499         7600-7629           Other Outgo         7630-7699         7630-7699         7630-7699         7630-7699         7630-7699           Other Disbursements/         Non Expenditures         7630-7699         130,123         760,299         2,211,537         2           BALANCE SHEET TRANSACTIONS         9200         1,681,389         893,000         138,042         40,928           Accounts Receivable         9500         2,057,817         1,802,834         40,928           TOTAL BALANCE SHEET         TRANSACTIONS         176,428)         (909,834)         97,114           TRANSACTIONS         NET INCREASE/DECREASE         148,725         182,138         19,063           (B - C + D)         6,565,318         6,747,456         6,766,519         5	Employee Benefits	3000-3999	35,936	81,538	262,350	415,009	422,220	
Services Services Capital Outlay Cother Outgo Other Outgo Interfund Transfers Out All Other Financing Uses Other Disbursements/ Non Expenditures  TOTAL DISBURSEMENTS  Accounts Receivable Accounts Receivable Accounts Payable TOTAL BALANCE SHEET TRANSACTIONS  NET INCREASE/DECREASE (B - C + D) ENDING CASH (A + E)	Books and Supplies	4000-4999	26.116	146,700	366,139	111,178	221,085	
Capital Outlay Cother Outgo Interfund Transfers Out All Other Financing Uses Other Disbursements/ All Other Financing Uses Other Disbursements/ Non Expenditures  TOTAL DISBURSEMENTS  BALANCE SHEET TRANSACTIONS  Accounts Receivable Accounts Receivable Accounts Payable TOTAL BALANCE SHEET TRANSACTIONS  NET INCREASE/DECREASE (B - C + D) ENDING CASH (A + E)  6,565,318  G009,834  19,063  1,681,389  138,042  138,042  138,042  138,042  138,042  138,042  138,042  138,042  148,725  182,138  19,063  ENDING CASH (A + E)  ENDING CASH (A + E)  Conduction  1,681,389  1,691,387  1,681,389  1,802,834  1,906,834  1,906,834  1,906,834  1,906,834  1,906,834  1,906,834  1,906,834  1,906,934  1,906,834  1,906,938  1,906,834  1,906,834  1,906,834  1,906,834  1,906,834  1,906,938  1,906,834  1,906,834  1,906,834  1,906,938  1,906,834  1,906,938  1,906,934  1,906,934  1,906,938  1,906,934  1,906,938  1,906,934  1,906,934  1,906,938  1,906,934  1,	Services Services	5000-5999	68,071	166,669	213,694	341,164	204,914	247,700
Other Outgo Interfund Transfers Out All Other Financing Uses Other Disbursements/ Non Expenditures TOTAL DISBURSEMENTS BALANCE SHEET TRANSACTIONS Accounts Receivable Accounts Payable TOTAL BALANCE SHEET TRANSACTIONS NET INCREASE/DECREASE (B - C + D) ENDING CASH (A + E)  Other Outgo 7600-7629 7630-7639 76300-7639 76300-7639 76300-7639 76300-7639 76300-7639 763000-7639 763000-7639 7630000-7639 7	Capital Outlay	6000-6599					6,500	
Interfund Transfers Out 7600–7629 7630–7699 7630–7699 7630–7699 7630–7699 7630–7699 7630–7699 7630–7699 7630–7699 7630–7699 7630–7699 7630–7699 7630–7699 760,299 7,211,537 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Other Outgo	7000-7499				20,000		
All Other Financing Uses Other Disbursements/ Non Expenditures TOTAL DISBURSEMENTS BALANCE SHEET TRANSACTIONS Accounts Receivable Accounts Receivable Accounts Payable TOTAL BALANCE SHEET TRANSACTIONS NET INCREASE/DECREASE (B - C + D) ENDING CASH (A + E)  6,565,318  Other Disbursements/ 130,123 760,299 2,211,537 2,042 40,928 97,114 180,928 97,114 19,063 ENDING CASH (A + E) 6,565,318  Other Disbursements/ 130,123 180,425 181,138 19,063 ENDING CASH (A + E)  Other Disbursements/ 130,123 182,138 19,063	Interfund Transfers Out	7600-7629						
Other Disbursements/       Other Disbursements/       Other Disbursements/       130,123       760,299       2,211,537       2         Non Expenditures       TOTAL DISBURSEMENTS       130,123       760,299       2,211,537       2         BALANCE SHEET TRANSACTIONS       1,681,389       893,000       138,042       40,928         Accounts Payable       9500       2,057,817       1,802,834       40,928         TOTAL BALANCE SHEET       (376,428)       (909,834)       97,114         TRANSACTIONS       148,725       182,138       19,063         NET INCREASE/DECREASE       148,725       182,138       19,063         ENDING CASH (A + E)       6,565,318       6,747,456       6,746,519       5	All Other Financing Uses	7630-7699						
Non Expenditures         130,123         760,299         2,211,537         2           TOTAL DISBURSEMENTS           BALANCE SHEET TRANSACTIONS         1,681,389         893,000         138,042           Accounts Receivable Accounts Payable         9500         2,057,817         1,802,834         40,928           TOTAL BALANCE SHEET         (376,428)         (909,834)         97,114           TRANSACTIONS         NET INCREASE/DECREASE         148,725         182,138         19,063           (B - C + D)         6,565,318         6,747,456         6,766,519         5	Other Disbursements/							
TOTAL DISBURSEMENTS         130,123         760,299         2,211,557         2           BALANCE SHEET TRANSACTIONS         1,681,389         893,000         138,042         2,057,817         1,802,834         40,928         40,928         40,928         40,928         40,928         40,928         7,114         1,802,834         40,928         40,928         40,928         1,802,834         40,928         1,802,834         40,928         1,802,834         1,802	Non Expenditures	310	4	000	0.044 [0.7	000000	2 550 598	2 425 000
BALANCE SHEET TRANSACTIONS       9200       1,681,389       893,000       138,042         Accounts Receivable Accounts Payable TOTAL BALANCE SHEET TRANSACTIONS       9500       2,057,817       1,802,834       40,928         TOTAL BALANCE SHEET TRANSACTIONS       (376,428)       (909,834)       97,114         NET INCREASE/DECREASE (B - C + D)       148,725       182,138       19,063         (B - C + D)       6,565,318       6,747,456       6,766,519       5	TOTAL DISBURSEMENTS		130,123	760,299	756,112,2	2,043,903	2,009,000	2,720,000
HEET 9500 2,057,817 1,802,834 40,928 40,928 7,114 8725 182,138 19,063 834] 97,114 8725 182,138 19,063 834] 97,114 8725 182,138 19,063 834] 97,114 8725 182,138 19,063 834] 97,114 8725 182,138 19,063 834] 97,114 8725 182,138 19,063 834] 97,114 8725 182,138 19,063 834] 97,114 8725 182,138 19,063 834] 97,114 8725 182,138 19,063 834]			4 004 000	000 600	128 042	96.054	(7 764)	33.160
HEET (376,428) (909,834) 97,114 (376,428) (909,834) 97,114 (376,428) (909,834) 97,114 (376,428) (376,428) (376,428) (376,428) (376,428) (376,428) (376,428) (376,519 5 (376,519) 5 (376,51	Accounts Receivable	9200	1,001,309	090,000	240,001	100,00	22 024	64 222
(376,428)	Accounts Payable	9200	2,057,817	1,802,834	40,928	122,551		
148,725   182,138   19,063	TOTAL BALANCE SHEET		(376,428)	(909,834)	97,114	(26,497)	(40,785)	(20,002)
148,725   182,138   19,063	TRANSACTIONS							
E) 6,565,318 6,747,456 6,766,519 5	NET INCREASE/DEC		4 40 72E	182 138	19.063	(986 242)	(1 098.568)	1.719.330
6,565,318 6,747,450 0,766,519			0.101.0	0247450	1	770 007 3	L	
			6,565,318	6,747,450		0,100,211	4,001,100	
G. ENDING CASH, PLUS ACCRUALS	G. ENDING CASH, PLUS ACCRUALS							

2016-17 July 1 Budget Cash Flow Projections for 2017-18

		0,000							Jul 16-Jun 17
District Name: Wiseburn Unified	Ċ	2010	Tobaron,	March	Anril	May	-line	Accruais	Total
	Colect	S 404 000	C 373 054	5 468 182	5 354 583	4 293 071	4 469 095		被托件為
A. BEGINNING CASH	OLLA	6,401,038	406'770'0	2,400,102	000,400,0	10000	000100111		
Revenue Limit Sources					1000	000	0.00		2 700 600
Property Taxes	8020-8079	930,347	329,304	228,011	564,746	805,023	721,648		0,707,090
Principal Apportionment	8010-8019	1.124.995	1,124,995	2,045,438	1,124,995	1,124,995	2,045,438		16,239,154
Miscellaneous Funds	8080-8089				(000'009)			(429,000)	(2,029,000)
Federal Revenue	8100-8299	37.534	12,361	14,058	113,153	185,730	15,000	120,700	587,005
Other State Revenue	8300-8599	166.425	83,300	157,200	139,113	37,027	66,400	58,900	1,374,528
Other Local Revenue	8600-8799	174,568	145,738	20,932	139,133	175,569	000'69	20,000.00	3,077,867
Interfund Transfers In	8910-8929	15,000	15,000	15,000	15,000	15,000	15,000		150,000.00
All Other Financing Sources	8930-8979								a
Other Receipts/Non-Revenue		0 440	4 740 600	0.480.630	1 106 140	2 343 344	2 932 486	(229,400)	25.182.252
- 1		2,448,809	060'01 /'1	2,400,038	041'064'1	110,010,12	2,001,100	(2)	
C. DISBURSEMENTS		070 110 7	4 200 072	4 070 507	1 300 704	1 298 264	1 308 831		13,031,000
Certificated Salaries	1000-1999	1,2/1,342	270,075	200 103	303 763	355 845	303 459		3,709,114
Classified Salaries	2000-2999	350,050	3/9,0/2	390,193	770 907	403 748	464 287		4 304 215
Employee Benefits	3000-3999	474,613	475,271	427,898	420,844	403,710	404,207		1 458 428
Books and Supplies	4000-4999	115,917	53,114	108,009	85,210	110,09	40,321		034,004,0
Services	5000-5999	177,782	252,078	250,510	206,961	183,377	95,448		2,400,360
Capital Outlay	6000-6599		0			,	10000		404 000
Other Outgo	7000-7499	50,000			50,000		(9,000)	20,000	000,181
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								1
Other Disbursements/									,
Non Expenditures		2 446 310	2 449 507	2 449 137	2.472.572	2,301,215	2,209,346	50,000	25,108,625
DI AL DISBORSEMENTS	cr.	210,017	2,110,00						
	9200	254	2,968	4,684	94,848	1,948	135,000		3,073,583
Accounts Payable	9500	30,898		149,765	179,928	(131,947)	266,000		4,781,968
TOTAL BALANCE SHEET		(30,644)	(165,983)	(145,081)	(82,080)	133,895	(131,000)	E	(1,708,385)
TRANSACTIONS									
E. NET INCREASE/DECREASE		10000		1440 5701	(4 OB4 E49)	178 02A	592 140	(279 400)	(1.634.758)
(B - C + D)		(28,085)		(8/6/5/1)	(210,101,1)	4 460 005	E 064 225	(001/01/2)	H
<ul><li>F. ENDING CASH (A + E)</li></ul>		6,372,954	5,468,162	5,354,583	4,293,071	4,409,095	5,001,533		
G ENDING CASH, PLUS ACCRUALS	(A)								4,781,835

# WISEBURN UNIFIED SCHOOL DISTRICT

# Reserve for Economic Uncertainties – Public Disclosure

Per Education Code Section 42127(a) (2) (B), the following district Reserve for Economic Uncertainties (REU) information presented at a public hearing on June 28, 2016:

	BUDGET YEAR 2016-1	EAR 2016-17	BUDGET YE	BUDGET YEAR 2017-18	BUDGEI YEAR 2018-19	AR 2018-19
	%	\$	%	\$	%	\$
<ol> <li>The district's Assigned Fund Balance(Funds 01 &amp; 17)</li> </ol>	11.1%	\$2,770,416	8.7%	\$2,200,000	7.0%	\$1,800,000
2) The district's Unassigned fund balance(Funds 01 & 17)	7.8%	\$1,941,868	%6.6	\$2,488,991	10.3%	\$2,622,491
3) The district's minimum required REU	3.0%	\$745,610	3.0%	\$756,210	3.0%	\$766,410
Reserve exceeding minimum REU (1+2-3)	16.0%	\$3,966,675	15.6%	\$3,932,781	14.3%	\$3,656,081

- 1. 3.0% reserve level or approximately \$746,000 is equivalent to less than two weeks of total payroll liabilities. It would not be fiscally prudent to only carry less than two weeks of payroll as the District's REU.
- 2. A higher reserve affords the District the flexibility to absorb unanticipated expenditures without significant disruption to educational programs.

Reason for reserves in excess of minimum:

3. The District is projecting to receive approximately \$575K from the State in one-time revenues, in addition to the \$1.5

- 1. 3.0% reserve level or approximately \$756,000 is equivalent to less than two weeks of total payroll liabilities. It would not be fiscally prudent to only carry less than two weeks of payroll as the District's REU.
- 2. A higher reserve affords the District the flexibility to absorb unanticipated expenditures without significant disruption to educational programs.
- 3. The District received approximately \$1.5 million in one-time funds in 2015-16 that is not entirely spent. In addition, the District is also projecting to receive

- 1. 3.0% reserve level or approximately \$766,000 is equivalent to less than two weeks of total payroll liabilities. It would not be fiscally prudent to only carry less than two weeks of payroll as the District's REU.
- 2. A higher reserve affords the District the flexibility to absorb unanticipated expenditures without significant disruption to educational programs.
- 3. The District received approximately \$1.5 million in one-time funds in 2015-16 that is not entirely spent. In addition, the District is also projecting to receive \$575K in one-time revenues in 2016-17 that will not be entirely spent. The District is taking a strategic approach to

million in one- time funds received in 2015-16 that is not entirely spent. The District is taking a strategic approach to spend these funds wisely, over the course of several years. This approach seems more prudent and thoughtful than just rushing to spend one-time revenues in order to bring reserve levels to the arbitrary "minimum" level.

5. The District is planning on absorbing the continued increase in the employer paid State Teachers Retirement System (STRS) contributions over several years, so the District is not spending all of the increase to prior year revenues, thus the ending balance will grow slightly, over the next several years, increasing the level of the ending balance.

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4. The District is planning on absorbing the continued increase in the employer paid State Teachers Retirement System (STRS) contributions over several years, so the District is not spending all of the increase to current year revenues, thus the ending balance will grow slightly, over the next several years, increasing the level of the ending balance.

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