

**Liabilities Not Settled**

Cost of a one percent increase in salary and statutory benefits

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7. Amount included for any tentative salary schedule increases

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

**Certificated (Non-management) Prior Year Settlements**

Are 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:

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**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|  | Prior Year (2nd Interim)<br>(2015-16) | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management)<br>FTE positions | 146.0                                 | 150.0                    | 150.0                            | 150.0                            |

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents  
have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents  
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiation with the classified unions has not been completed.

**Negotiations Settled**

2a. Per Government Code Section 3547.5(a), date of public disclosure  
board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified  
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

Per Government Code Section 3547.5(c), was a budget revision adopted  
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. 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

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**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

**Classified (Non-management) Prior Year Settlements**

- Are 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:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

**Classified (Non-management) Step and Column Adjustments**

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

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |

**Classified (Non-management) - Other**

- Other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

**Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|  | Prior Year (2nd Interim)<br>(2015-16) | Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 20.0                                  | 20.0                     | 19.0                             | 19.0                             |

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

**Management/Supervisor/Confidential  
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| Budget Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |

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**S9 Local 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

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA 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 comment.

Comments:  
(optional)

## End 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.  | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid.  | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.   | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid.  | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid.  | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid.  | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.   | <u>PASSED</u> |
| 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. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.   | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.   | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.   | <u>PASSED</u> |
| 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.  | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.                                 | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.   | <u>PASSED</u> |
| CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special   |               |

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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. PASSED

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. PASSED

## 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

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

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

INTRA-FD-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). PASSED

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. PASSED

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance 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 01I) 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  |
|---|--|-----------|-----------|-----------|-----------|-------------|-------------|-----------|
| <b>A. BEGINNING CASH</b>                    |  | 9110      | 7,537,615 | 7,657,621 | 7,811,040 | 7,863,434   | 6,827,292   | 5,758,574 |
| <b>B. RECEIPTS</b>                          |  |           |           |           |           |             |             |           |
| Revenue Limit Sources                       |  |           |           |           |           |             |             |           |
| Property Taxes                              |  | 8020-8079 | (296)     | 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                         |  | 8080-8099 |           | (500,000) |           |             |             | (500,000) |
| Federal Revenue                             |  | 8100-8299 |           | 23,166    | 6,896     | 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 | -         | 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                  |  |           |           |           |           |             |             |           |
| <b>TOTAL RECEIPTS</b>                       |  |           | 626,557   | 1,823,552 | 2,081,817 | 1,640,508   | 1,458,153   | 4,153,413 |
| <b>C. DISBURSEMENTS</b>                     |  |           |           |           |           |             |             |           |
| Certificated Salaries                       |  | 1000-1999 | -         | 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                                    |  | 5000-5999 | 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                            |  |           |           |           |           |             |             |           |
| <b>TOTAL DISBURSEMENTS</b>                  |  |           | 130,123   | 760,299   | 2,126,537 | 2,650,153   | 2,486,086   | 2,375,090 |
| <b>D. BALANCE SHEET TRANSACTIONS</b>        |  |           |           |           |           |             |             |           |
| Accounts Receivable                         |  | 9200      | 1,681,389 | 893,000   | 138,042   | 96,054      | (7,764)     | 33,160    |
| Accounts Payable                            |  | 9500      | 2,057,817 | 1,802,834 | 40,928    | 122,551     | 33,021      | 61,222    |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b>     |  |           | (376,428) | (909,834) | 97,114    | (26,497)    | (40,785)    | (28,062)  |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b> |  |           | 120,006   | 153,419   | 52,394    | (1,036,142) | (1,068,718) | 1,750,261 |
| <b>F. ENDING CASH (A + E)</b>               |  |           | 7,657,621 | 7,811,040 | 7,863,434 | 6,827,292   | 5,758,574   | 7,508,835 |
| <b>G. ENDING CASH, PLUS ACCRUALS</b>        |  |           |           |           |           |             |             |           |

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         |             |
| <b>A. BEGINNING CASH</b>                    | 9110      | 7,508,835 | 7,857,100 | 6,886,658 | 6,627,760   | 5,592,598 | 5,794,222 |               |             |
| <b>B. RECEIPTS</b>                          |           |           |           |           |             |           |           |               |             |
| Revenue Limit Sources                       |           |           |           |           |             |           |           |               |             |
| Property Taxes                              | 8020-8079 | 930,347   | 253,054   | 151,761   | 564,746     | 805,023   | 721,648   | -             | 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 |           |           |           | (600,000)   |           |           | (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    | 99,000    | 90,500        | 1,949,528   |
| Other Local Revenue                         | 8600-8799 | 174,568   | 145,738   | 20,932    | 139,133     | 175,569   | 69,000    | 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 |           |           |           |             |           |           |               | -           |
| Other Receipts/Non-Revenue                  |           |           |           |           |             |           |           |               | -           |
| <b>TOTAL RECEIPTS</b>                       |           | 2,731,469 | 1,667,048 | 2,385,320 | 1,528,740   | 2,375,944 | 2,913,417 | (197,800)     | 25,188,138  |
| <b>C. DISBURSEMENTS</b>                     |           |           |           |           |             |           |           |               |             |
| 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    |               | 2,346,888   |
| 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 |           |           |           |             |           |           |               | -           |
| All Other Financing Uses                    | 7630-7699 |           |           |           |             |           |           |               | -           |
| Other Disbursements/                        |           |           |           |           |             |           |           |               | -           |
| Non Expenditures                            |           |           |           |           |             |           |           |               | -           |
| <b>TOTAL DISBURSEMENTS</b>                  |           | 2,352,560 | 2,471,507 | 2,499,137 | 2,478,822   | 2,308,215 | 2,160,046 | 56,250        | 24,854,825  |
| <b>D. BALANCE SHEET TRANSACTIONS</b>        |           |           |           |           |             |           |           |               |             |
| Accounts Receivable                         | 9200      | 254       | 2,968     | 4,684     | 94,848      | 1,948     | 135,000   |               | 3,073,583   |
| Accounts Payable                            | 9500      | 30,898    | 168,951   | 149,765   | 179,928     | (131,947) | 266,000   |               | 4,781,968   |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b>     |           | (30,644)  | (165,983) | (145,081) | (85,080)    | 133,895   | (131,000) | -             | (1,708,385) |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b> |           | 348,265   | (970,442) | (258,898) | (1,035,162) | 201,624   | 622,371   | (254,050)     | (1,375,072) |
| <b>F. ENDING CASH (A + E)</b>               |           | 7,857,100 | 6,886,658 | 6,627,760 | 5,592,598   | 5,794,222 | 6,416,593 |               |             |
| <b>G. ENDING CASH, PLUS ACCRUALS</b>        |           |           |           |           |             |           |           |               | 6,162,543   |

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

| District Name: Wiseburn Unified         |           | Object | July      | August    | September | October   | November    | December  |
|---|-----------|--------|-----------|-----------|-----------|-----------|-------------|-----------|
| A. BEGINNING CASH                       |           | 9110   | 6,416,593 | 6,565,318 | 6,747,456 | 6,766,519 | 5,780,277   | 4,681,709 |
| B. RECEIPTS                             |           |        |           |           |           |           |             |           |
| Revenue Limit Sources                   |           |        |           |           |           |           |             |           |
| Property Taxes                          | 8020-8079 |        | (296)     | 58,593    | 33,886    | 70,040    | 155,689     | 1,885,707 |
| Principal Apportionment                 | 8010-8019 |        | 653,716   | 653,716   | 2,045,438 | 1,124,995 | 1,124,995   | 2,045,438 |
| Miscellaneous Funds                     | 8080-8099 |        |           | (500,000) |           |           |             | (500,000) |
| Federal Revenue                         | 8100-8299 |        |           | 23,166    | 6,896     | 40,911    | 7,948       | 9,548     |
| Other State Revenue                     | 8300-8599 |        | 1,856     | 36,891    | 34,966    | 41,682    | 101,628     | 449,140   |
| Other Local Revenue                     | 8600-8799 |        | -         | 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              |           |        |           |           |           |           |             |           |
| <b>TOTAL RECEIPTS</b>                   |           |        | 655,276   | 1,852,271 | 2,133,486 | 1,684,158 | 1,501,803   | 4,172,482 |
| C. DISBURSEMENTS                        |           |        |           |           |           |           |             |           |
| Certificated Salaries                   | 1000-1999 |        | -         | 191,852   | 1,151,299 | 1,332,196 | 1,316,994   | 1,281,929 |
| Classified Salaries                     | 2000-2999 |        | -         | 173,540   | 218,055   | 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   | 366,139   | 111,178   | 221,085     | 118,628   |
| Services                                | 5000-5999 |        | 68,071    | 166,669   | 213,694   | 341,164   | 204,914     | 247,700   |
| Capital Outlay                          | 6000-6599 |        |           |           |           |           | 6,500       |           |
| Other Outgo                             | 7000-7499 |        |           |           |           | 50,000    |             |           |
| Interfund Transfers Out                 | 7600-7629 |        |           |           |           |           |             |           |
| All Other Financing Uses                | 7630-7699 |        |           |           |           |           |             |           |
| Other Disbursements/                    |           |        |           |           |           |           |             |           |
| Non Expenditures                        |           |        |           |           |           |           |             |           |
| <b>TOTAL DISBURSEMENTS</b>              |           |        | 130,123   | 760,299   | 2,211,537 | 2,643,903 | 2,559,586   | 2,425,090 |
| D. BALANCE SHEET TRANSACTIONS           |           |        |           |           |           |           |             |           |
| Accounts Receivable                     | 9200      |        | 1,681,389 | 893,000   | 138,042   | 96,054    | (7,764)     | 33,160    |
| Accounts Payable                        | 9500      |        | 2,057,817 | 1,802,834 | 40,928    | 122,551   | 33,021      | 61,222    |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b> |           |        | (376,428) | (909,834) | 97,114    | (26,497)  | (40,785)    | (28,062)  |
| E. NET INCREASE/DECREASE (B - C + D)    |           |        | 148,725   | 182,138   | 19,063    | (986,242) | (1,098,568) | 1,719,330 |
| F. ENDING CASH (A + E)                  |           |        | 6,565,318 | 6,747,456 | 6,766,519 | 5,780,277 | 4,681,709   | 6,401,039 |
| G. ENDING CASH, PLUS ACCRUALS           |           |        |           |           |           |           |             |           |

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

| District Name: Wiseburn Unified             |           | 2016      |           |             |           |           |           | Jul 16-Jun 17 |  |
|---|-----------|-----------|-----------|-------------|-----------|-----------|-----------|---------------|--|
| Object                                      | January   | February  | March     | April       | May       | June      | Accruals  | Total         |  |
| <b>A. BEGINNING CASH</b>                    |           |           |           |             |           |           |           |               |  |
| 9110  | 6,401,039 | 6,372,954 | 5,468,162 | 5,354,583   | 4,293,071 | 4,469,095 |           |               |  |
| <b>B. RECEIPTS</b>                          |           |           |           |             |           |           |           |               |  |
| Revenue Limit Sources                       | 930,347   | 329,304   | 228,011   | 564,746     | 805,023   | 721,648   | -         | 5,782,698     |  |
| Property Taxes                              | 1,124,995 | 1,124,995 | 2,045,438 | 1,124,995   | 1,124,995 | 2,045,438 |           | 16,239,154    |  |
| Principal Apportionment                     |           |           |           | (600,000)   |           |           | (429,000) | (2,029,000)   |  |
| Miscellaneous Funds                         | 37,534    | 12,361    | 14,058    | 113,153     | 185,730   | 15,000    | 120,700   | 587,005       |  |
| Federal Revenue                             | 166,425   | 83,300    | 157,200   | 139,113     | 37,027    | 66,400    | 58,900    | 1,374,528     |  |
| Other State Revenue                         | 174,568   | 145,738   | 20,932    | 139,133     | 175,569   | 69,000    | 20,000.00 | 3,077,867     |  |
| Other Local Revenue                         | 15,000    | 15,000    | 15,000    | 15,000      | 15,000    | 15,000    |           | 150,000.00    |  |
| Interfund Transfers In                      |           |           |           |             |           |           |           | -             |  |
| 8910-8929                                   |           |           |           |             |           |           |           | -             |  |
| All Other Financing Sources                 |           |           |           |             |           |           |           | -             |  |
| 8930-8979                                   |           |           |           |             |           |           |           | -             |  |
| Other Receipts/Non-Revenue                  | 2,448,869 | 1,710,698 | 2,480,639 | 1,496,140   | 2,343,344 | 2,932,486 | (229,400) | 25,182,252    |  |
| <b>TOTAL RECEIPTS</b>                       |           |           |           |             |           |           |           |               |  |
| <b>C. DISBURSEMENTS</b>                     |           |           |           |             |           |           |           |               |  |
| 1000-1999                                   | 1,277,342 | 1,289,972 | 1,272,527 | 1,309,794   | 1,298,264 | 1,308,831 |           | 13,031,000    |  |
| Certificated Salaries                       | 350,656   | 379,072   | 390,193   | 393,763     | 355,845   | 303,459   |           | 3,709,114     |  |
| Classified Salaries                         | 474,613   | 475,271   | 427,898   | 426,844     | 403,718   | 464,287   |           | 4,304,215     |  |
| Employee Benefits                           | 115,917   | 53,114    | 108,009   | 85,210      | 60,011    | 46,321    |           | 1,458,428     |  |
| Books and Supplies                          | 177,782   | 252,078   | 250,510   | 206,961     | 183,377   | 95,448    |           | 2,408,368     |  |
| Services                                    |           | 0         |           |             | -         |           |           | 6,500         |  |
| Capital Outlay                              | 50,000    |           |           | 50,000      |           | (9,000)   | 50,000    | 191,000       |  |
| Other Outgo                                 |           |           |           |             |           |           |           | -             |  |
| Interfund Transfers Out                     |           |           |           |             |           |           |           | -             |  |
| 7600-7629                                   |           |           |           |             |           |           |           | -             |  |
| All Other Financing Uses                    |           |           |           |             |           |           |           | -             |  |
| Other Disbursements/                        |           |           |           |             |           |           |           | -             |  |
| Non Expenditures                            |           |           |           |             |           |           |           | -             |  |
| <b>TOTAL DISBURSEMENTS</b>                  |           |           |           |             |           |           |           |               |  |
|   | 2,446,310 | 2,449,507 | 2,449,137 | 2,472,572   | 2,301,215 | 2,209,346 | 50,000    | 25,108,625    |  |
| <b>D. BALANCE SHEET TRANSACTIONS</b>        |           |           |           |             |           |           |           |               |  |
| 9200  | 254       | 2,968     | 4,684     | 94,848      | 1,948     | 135,000   |           | 3,073,583     |  |
| Accounts Receivable                         | 30,898    | 168,951   | 149,765   | 179,928     | (131,947) | 266,000   |           | 4,781,968     |  |
| Accounts Payable                            | (30,644)  | (165,983) | (145,081) | (85,080)    | 133,895   | (131,000) | -         | (1,708,385)   |  |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b>     |           |           |           |             |           |           |           |               |  |
|   | (28,085)  | (904,792) | (113,579) | (1,061,512) | 176,024   | 592,140   | (279,400) | (1,634,758)   |  |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b> |           |           |           |             |           |           |           |               |  |
|   | 6,372,954 | 5,468,162 | 5,354,583 | 4,293,071   | 4,469,095 | 5,061,235 |           |               |  |
| <b>F. ENDING CASH (A + E)</b>               |           |           |           |             |           |           |           |               |  |
|   |           |           |           |             |           |           |           |               |  |
| <b>G. ENDING CASH, PLUS ACCRUALS</b>        |           |           |           |             |           |           |           |               |  |
|   |           |           |           |             |           |           |           | 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 2016-17 |             | BUDGET YEAR 2017-18 |             | BUDGET YEAR 2018-19 |             |
|--|---------------------|-------------|---------------------|-------------|---------------------|-------------|
|  | %                   | \$          | %                   | \$          | %                   | \$          |
| 1) The district's Assigned Fund Balance(Funds 01 & 17)   | 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 | 9.9%                | \$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 |

### Reason for reserves in excess of minimum:

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.
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.

\$575K in one-time revenues in 2016-17 that will not be 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.

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.

5. A larger reserve provides protection against the volatility of State revenues.

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5. A larger reserve provides protection against the volatility of State revenues.