

**WRIGHT SCHOOL
DISTRICT**

**2017-18
ADOPTED BUDGET**

TABLE OF CONTENTS

Adopted Budget Narrative	91
Budget Guidelines	97
SSC Financial Projection Dartboard	99
School Services Fiscal Report re: STRS and PERS increases	24

SECTION I

Enrollment / ADA	101
FTE Summary by Job Class report.....	102
Pie charts: Revenue and Expenditures (General Fund)	105
Revenue & Expenditure Detail (General Fund)	108
General Fund / Fund 17 Summary	111
Other Fund Summaries	112

SECTION II

General Fund.....	114
Cafeteria Fund.....	117
Deferred Maintenance Fund.....	120
Special Reserve-Other Than Capital Outlay Fund.....	123
Building Fund.....	126
Capital Facilities Fund.....	129
Special Reserve-Capital Outlay Fund.....	132

SECTION III

SACS Forms CB, CC, A, MYP, SIAB, TRC.....	136
Criteria and Standards.....	152

SECTION IV

LCFF Calculators District & Charter (Avg of SSC & DOF Gap Closure %)	180
LCFF Calculators District & Charter (SSC Gap Closure %).	182
LCFF Supporting spreadsheets (District)	184
LCFF Supporting spreadsheets (Charter)	190
Minimum Proportionality Percentage (MPP) District	193
Minimum Proportionality Percentage (MPP) Charter.....	194
LCFF Balancing Spreadsheet (District & Charter combined)	195

SECTION V

Multi-year Projection	197
Multi-Year Projections Assumptions	199
Cash Flow	202

WRIGHT SCHOOL DISTRICT

2017-18 Adopted Budget Narrative

June 22, 2017

INTRODUCTION

The 2017-18 Adopted Budget is submitted for your review. It is prepared in accordance with California Education Code using the Standard Account Code Structure (SACS), incorporating parameters from the Governor's May Revision. The Governor plans to increase funding for 2017-18 to further implement the Local Control Funding Formula (LCFF).

Proposition 98 and the Maintenance Factor

Prop 98 guarantees education funding but state revenues are dependent upon personal income tax, corporate income tax and sales tax revenues, which are volatile. The top 1% of taxpayers generate capital gains tax, which is hard to predict. The Governor has based his budget on a 5.5% increase in taxes for 2017-18 which, according to School Services of California, is an unrealistic prediction.

The Governor does caution that the trend of increasing revenues would not continue indefinitely. He noted that a modest recession would result in large decreases in state revenues, and that proposed changes to the Affordable Care Act could have a significant negative impact on California. "Make no doubt about it," the Governor said, "cuts are coming over the next few years."

43.97% is the gap closure percentage for 2017-18. This percentage is applied to the difference between school district and charter school floor funding level and the LCFF target entitlement. These increases in revenue are not new money, but rather restoration of cuts made since the recession started in 2007-08.

One-Time Discretionary Funds

The Governor's January Budget Revision allocated \$170 per ADA in one-time mandated cost reimbursement revenue for 2017-18; the Governor's May revision postponed payout until May 2019, dependent on how much is received in tax revenues between now and then. The final budget deal on 6-8-17 promises approximately \$148 per ADA to be distributed late in the 2017-18 fiscal year; this is not included in the 2017-18 Adopted Budget.

LCFF

LCFF will be fully implemented in 2020-21. Until then, districts will receive a portion of their targeted entitlement based on the Gap Closure Percentage. Revenues shown in the multiyear projection are based on the Average of SSC and DOF Gap Closure Percentages:

LCFF Gap Closure Percentage	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
School Services of California	43.97%	39.03%	41.51%
Department of Finance	43.97%	71.53%	73.51%
<i>Average of SSC and DOF</i>		<i>55.28%</i>	<i>57.51%</i>

Full implementation of the LCFF will be completed by 2020-21. There is 1.56% statutory cost-of-living adjustment (COLA) for 2017-18. The Governor projects 2.15% COLA in 2018-19 and 2.35% COLA in 2019-20. **COLA is a component used to calculate LCFF target grants and does not equate to the percentage of new money an LEA may receive.**

Grade Span	2016-17 Target Base Grant per ADA	1.56% COLA	2017-18 Target Base Grant per ADA
TK-3	\$7,083	1.56%	\$7,193
4-6	\$7,189	1.56%	\$7,301
7-8	\$7,403	1.56%	\$7,518
9-12	\$8,578	1.56%	\$8,712

Wright School District continues to benefit under the LCFF, with an unduplicated pupil count percentage of 78.51% for the District and 77.70% for Wright Charter School. The unduplicated pupil count entitles districts to LCFF supplemental grant funds of 20% of the base grant amount for each unduplicated ADA, and concentration grant funds of 50% of the base grant amount for each unduplicated ADA above the 55% threshold for concentration grant funding.

K-3 Grade Span Adjustment (K-3 GSA) funding is incorporated into the LCFF as an augmentation grant. A key component of the LCFF is the restriction on the use of Supplemental and Concentration Grants, measured by the Minimum Proportionality Percentage (MPP). The Local Control Accountability Plan (LCAP) outlines the uses of the base grant and Supplemental & Concentration grants. Inherent in the plan is the increased pressure on districts to continuously improve outcomes for students. Districts can include in the MPP calculation, and LCAP, existing services it continues to provide from year-to-year.

STRS/PERS rates

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
STRS rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
PERS rate	11.771%	11.847%	13.888 %	15.531%	18.10%	20.60%	23.80%

Governmental Accounting Standards Board (GASB) 67 was implemented in 2013-14, requiring disclosure at the state level of the Net Pension Liability (NPL) for the State Teachers Retirement Plan.

GASB 68 was implemented in 2014-15, requiring employers to recognize their proportionate share of the pension expense. The pension expense is calculated by the state for STRS and PERS and recorded each year as a liability on district financial statements.

STRS and PERS rate increases are reflected on the multiyear projection for 2018-19 and 2019-20.

Reserve for Economic Uncertainty

The Reserve for Economic Uncertainty is calculated at 5% of general fund expenditures.

Carrying higher than minimum reserves helps to protect against the impact of potential future declines in revenue. There is volatility in state revenues, as the Gap Closure Percentage is directly tied to the state's ongoing ability to fund the LCFF through Proposition 98 growth. There is also the potential for declining enrollment, or a reduction in unduplicated pupil count percentages which determine supplemental and concentration grant dollars. Carrying higher than minimum reserves helps to provide a more stable environment for the education of our students.

The required minimum reserve for school districts between 1,001 and 30,000 ADA (average daily attendance) is 3%. Ed Code section 42127 (a) (2) (B) requires that districts substantiate the reason for assigned and unassigned ending fund balances in excess of minimum reserve requirement (see "Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves").

Following are parameters Sonoma COE requires for preparing the 2017-18 Adopted Budget and Multi-year financial projections:

1. 2017-18 Budget based on the Governor's May Revision:
 - a. Assume current law using the Local Control Funding Formula model to project revenues.
 - b. Utilize School Services of California (SSC) "Dartboard" for statutory COLA, Lottery rates, Consumer Price Index percentages, STRS and PERS employer rates.
2. 2018-19 and 2019-20 Multi-Year Projections:
 - a. Use average of SSC and DOF LCFF Gap closure percentage of 55.28% for 2018-19 and 57.51% for 2019-20.
 - b. Utilize School Services of California (SSC) "Dartboard" for statutory COLA, Lottery rates, Consumer Price Index percentages, STRS and PERS employer rates.

2017-18 ADOPTED BUDGET SUMMARY – GENERAL FUND (District & Charter Combined)
Components of Ending Balance:

General Fund Projected Revenues	\$ 17,833,183	Revolving Cash	\$ 5,500
General Fund Projected Expenditures	<u>(\$ 17,955,717)</u>	5% Reserve Econ Uncert	\$ 897,786
Excess	\$ (122,534)	Mandated Cost (Dark Fiber)	\$ 88,839
Plus Transfers In	\$ 167,730	Technology reserve	\$ 700,000
Net Increase/Decrease	\$ 45,196	Deferred Maint projects	\$ 1,681,729
2017-18 Beginning Balance	\$ 5,115,938	Prop 39 contribution	\$ 158,825
Est. 2017-18 Ending Balance	<u>\$ 5,161,134</u>	Special Ed reserve	\$ 336,000
		High-risk Field trips	\$ 80,000
		Potential enrollment decline	\$ 130,000
		Textbook adoptions	\$ 400,000
		18-19 Revenue SSC Gap%	\$ 129,855
		19-20 Revenue SSC Gap%	\$ 192,705
		Prop 39 revenue C/O	\$ 330,703
		Undesignated	<u>\$ 29,192</u>
		Total	<u>\$ 5,161,134</u>

REVENUES - General Fund

Local Control Funding Formula (Source: FCMAT LCFF calculator, using SSC/DOF Gap closure %)
District

1. Statutory COLA = 1.56%
2. Projected enrollment = 1,055
3. 16-17 District P-2 ADA = 1,019.12
4. 17-18 District projected ADA = 1,030.05 (includes County Office of Ed 10.93 ADA)
5. Unduplicated pupil count 78.51%
6. LCFF entitlement/ ADA = \$9,792

State Aid	\$ 6,903,006
Property taxes net of in-lieu	<u>\$ 3,183,612</u>
Total:	<u>\$10,086,618</u>

Charter School

1. Statutory COLA = 1.56%
2. Projected enrollment = 520
3. 16-17 Charter P-2 ADA = 493.63
4. 17-18 Charter projected ADA = 495.02
5. Unduplicated pupil count 77.70%
6. LCFF entitlement/ ADA = \$9,354

State Aid	\$3,121,707
Estimated in-lieu property tax	<u>\$1,508,892</u>
Total:	<u>\$4,630,599</u>

The in-lieu property tax is transferred from the District general fund monthly while the District receives majority of property tax from the County in December and April of each year.

Federal Revenue

- No sequestration on Title I, Title II, Title III, and Special Ed federal revenues. 2018-19 federal revenue is reduced by 13% based on President Trump's preliminary budget = (\$97,990).

State Lottery

- ❑ Unrestricted Base Funding \$144 per prior-year annual ADA
 - ❑ Restricted Proposition 20 \$ 45 per prior-year annual ADA
- Unrestricted Lottery was reduced by \$23,790 for 2017-18, due to 2017-18 drop in enrollment. 2017-18 Restricted Lottery revenue was not reduced (not material).

Local Revenues

- ❑ Annual rental income from 4th site property: \$223,188 for SRJC
- ❑ Annual rental income from Daycare building \$30,046 for Extended Child Care Coalition
- ❑ Annual rental income from Community Action Partnership \$8,000
- ❑ Annual income from City of Santa Rosa for JX playing fields \$12,250

Contributions from General Fund to support restricted programs

- ❑ 2017-18 Special Ed encroachment equals \$2,230,817, based on 2017-18 SELPA revenues and fee-for-service estimates, and Redwood Consortium for Student Service 2017-18 estimated costs.
- ❑ Transportation funding is received directly by school districts served by Joint Powers Authorities (JPAs). 2017-18 transportation encroachment of \$490,084 includes \$35,773 in annual facility lease costs for West County Transportation Agency's 30-year Phase 2 facility project. Phase 1 annual cost of \$8,209 will continue until April 2020.
- ❑ Routine Restricted Maintenance encroachment is \$468,125; expenditure requirements will return to 3% of general fund expenditures by 2020-21.

State approved indirect rate: 6.98%

- ❑ Some categorical programs are subject to indirect costs; the estimated indirect charge is \$16,054. The indirect cost rate for federal programs is limited to 3%, except for Title III which is 2%.
- ❑ Cafeteria Indirect fees charged by the general fund are not budgeted.

EXPENDITURES - General Fund**Salaries & Benefits**

Wright School District has budgeted for 87.0618 full-time equivalent (FTE) Certificated staff, 64.625 FTE Classified staff, 8.45 FTE Administrative staff and 4.75 FTE Confidential staff.

California's minimum wage will increase to \$15 per hour, phased in over six years as follows:

\$10.50 per hour effective January 1, 2017
 \$11.00 per hour effective January 1, 2018
 \$12.00 per hour effective January 1, 2019
 \$13.00 per hour effective January 1, 2020
 \$14.00 per hour effective January 1, 2021
 \$15.00 per hour effective January 1, 2022

Annual step and column increases will not be sufficient to meet the minimum wage requirement beginning in the 2018-19 fiscal year, unless salary increases occur between now and then.

The minimum wage increase may reduce the district and charter unduplicated pupil counts which will reduce LCFF revenue. This is because families who now qualify for free and reduced priced meals, based on household income, may become ineligible.

The employer cost for medical coverage is \$738 for single coverage, \$1,268 for EE +1 and \$1,599 for family coverage. Dental coverage cost is \$68.08 for single coverage, \$123.34 for EE +1 and \$177.34 for family coverage. Vision coverage cost is a composite rate of \$26.96.

Statutory payroll rates are STRS Employer Rate 14.43%, PERS Employer Rate 15.531%, FICA 6.2%, Workers Compensation Rate 2.04%, SUI .05%

On-Going Costs for Retirement Bonus/Incentives

Early Retirement Incentives to be paid in 2017-18 equal \$25,500.
The total liability at 7/1/2017 is \$39,000.

Textbook Adoption

\$450,000 is budgeted in 2017-18 in the General Fund to pay for Math textbook adoption. \$167,730 will be transferred from the Special Reserve Other Than Capital Outlay Fund 17 to help pay for the adoption (this is the remaining balance of the \$300,000 set aside for Common Core State Standard curriculum).

Utilities

Electricity/natural gas and water costs for 2017-18 are budgeted based on 2016-17 costs plus 3.11% consumer price index. We anticipate continued savings on electricity resulting from solar panels installed at all three school sites and the maintenance building in 2013-14.

Property and Liability Insurance

RESIG Property and Liability insurance premium for 2017-18 is budgeted at \$83,653.

Wright Start Preschool

2017-18 WESD budgeted costs to serve 8 Severely Handicapped Preschool students is \$319,225 which equals \$39,903 per pupil. The 17-18 Redwood Consortium for Students Services (RCSS) 'member rate' for SH Preschool is \$29,380 per pupil.

In addition, RCSS will serve another 2 SH Preschool students at 'nonmember rate' of \$42,000 per pupil.

WESD costs of \$319,225 plus RCSS costs of \$102,544 (regular year and summer) equals \$421,769. The state and federal revenue for these students equals \$284,694, resulting in encroachment of (\$137,076).

At this writing, there is an additional SH Preschool student who will attend RCSS in 2017-18 which is not yet budgeted; this \$42,000 cost brings the encroachment for the SH Preschool program to (\$179,076).

OTHER FUNDS

Cafeteria Fund (13)

Cafeteria Fund is projected to have in excess of revenue over expenditures in 2017-18. The projected ending fund balance is \$354,229, which includes \$4,331 in inventory.

Deferred Maintenance Fund (14)

Deferred Maintenance allocation of \$50,176 is incorporated into the state aid portion of the Local Control Funding Formula revenue received in the general fund. This is transferred to Fund 14 each year to fund maintenance projects. The projected ending balance in Fund 14 is \$147,770.

Special Reserve Fund (17)

The district is allowed to transfer up to 75% of the fund balance into General Fund for cash flow purposes. \$167,730 designated for Common Core State Standards Training & Curriculum will be transferred to the General Fund to pay for Math textbook adoption. The projected ending fund balance in Fund 17 is \$127,488.

Building Fund (21)

Phase II Modernization was completed in August 2016.

Phase III Modernization includes the Wright Start Preschool modular and JX modular buildings. The projected ending balance in Fund 21 is \$48,265.

Capital Facilities Fund (25)

Developer fee revenues are down significantly from past years. \$23,500 is budgeted for 2017-18 developer fee revenue. The projected ending balance in Fund 25 is \$190,634.

Special Reserve Fund – Capital Outlay (40)

Redevelopment funds received through local taxes levied may be used to fund “land acquisition, facility construction, reconstruction, remodeling, or deferred maintenance.” This money will be used for paving and other projects. The projected ending balance in Fund 40 is \$210,150.

WRIGHT ELEMENTARY SCHOOL DISTRICT

BOARD ADOPTED

GUIDELINES IN BUDGET DEVELOPMENT FOR THE GENERAL FUND

1. The district is committed to operate within our current year revenues, not deficit spend.
2. The budget shall be developed to reflect the "goals and policies" as adopted by the Governing Board, incorporating the goals of the Local Control Accountability Plan.
3. In developing the budget, providing a basic educational program which meets district and State standards at all grade levels, shall be the prime consideration.
4. Funds shall be made available in the budget to support current and anticipated collective bargaining agreements.
5. Provisions shall be made for an orderly program to preserve the use and value of existing facilities and equipment through capital improvements and preventative maintenance.
6. Deferred maintenance allocation is part of Local Control Funding Formula received in the general fund. There is no requirement to move the allocation to the Deferred Maintenance Fund; the .5% match by the state into the Deferred Maintenance Fund has been discontinued.
7. Allowance shall be made for increases and/or decreases in the cost of services and supplies such as: gasoline, natural gas, electricity, insurance, water, postage, trash collection, telephone service, lease agreements, debt repayment, employee retirement contributions or other benefits mandated by law or required in contract.
8. All categorical programs shall be self-supporting and, where allowable, shall include allocations for indirect costs. General funds used for transportation and special education encroachment, shall be minimized to the extent possible.

In addition to Transportation and Special Education encroachments, Title I funds are not sufficient to cover the cost of salary and benefits for Reading Specialists at RL and WCS, so \$15,880 of these costs is charged to Unrestricted.

The contribution to Routine Restricted Maintenance equals the greater of:

a) lesser of 3% of total general fund expenditures OR the amount of the 2014-15 contribution OR b) 2% of total general fund expenditures. The requirement that the contribution equals 3% of general fund expenditures comes back into effect in 2020-21.

9. New one-time income shall be identified and shall be appropriated only to support expenditures that are of a non-recurring nature.
10. Separate accounting shall be maintained to portray the receipt and expenditure of lottery funds. Unrestricted Lottery funds shall be used to reimburse the general fund for STRS expense.

A separate site budget was established in place of Lottery to pay for classroom supplies, copier lease and maintenance, office supplies and other site related expenses.

A separate Intervention budget was established in place of Lottery to pay for intervention services for student learning.

The cost for the Music Program, testing supplies, and crossing guards, formerly part of the site budget, has been absorbed by Unrestricted funds.

11. The budget include a “General Fund Reserve for Economic Uncertainty” calculated based on a percentage of the total annual General Fund operating expenses and appropriations in classes 1000 through 7000. The district will maintain a reserve level of at least 5% of its annual operating expenses for 2017-18. *
12. Any material change from prior year staffing or expenditure levels shall be reported in the budget document with explanatory comments.
13. All other funds, such as the Building, Cafeteria, Child Development, and Developer Fee funds, etc., shall be included in the budget document.
14. Special reserve fund: maintains a designated reserve for Common Core implementation.

*** Reserve level history:**

Revised: 2/19/15 GBM Action to change reserve level to 4.5% for 2015-16, and 5% for 2016-17

Revised: 4/24/14 GBM Action to change reserve level to 3.5% for 2013-14 and 4% for 2014-15

Reviewed: 1/17/13 GBM Reserve continues at 3% (establishment of GASB 54 Classification of Fund Balances)

Revised: 4/19/12 GB M Reserve reduced to 3%

Revised: 12/14/06 GBM Action to certify Interim Report with 5% reserve

Revised: 12/10/02 GBM Action to direct Supt. to change GF reserve to 3%;

Note: The GB voted that these guidelines continue to reflect the 5% reserve level

Revised: 1/08/02 GBM Action to change reserve level back to 5%

Revised: 1/09/01 GBM Action to change reserve level to 3%

Reviewed: 12/12/00 GBM Reserve level continues at 5%

SSC School District and Charter School Financial Projection Dashboard 2017-18 May Revision

This version of SSC's Financial Projection Dashboard is based on the 2017-18 May Revision. We have updated the Local Control Funding Formula (LCFF) factors. We have also updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 1.56%	\$110	\$112	\$115	\$134
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$748	-	-	\$227
2017-18 Adjusted Base Grants	\$7,941	\$7,301	\$7,518	\$8,939
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
LCFF Planning Factors	SSC Simulator	SSC Simulator	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	55.03%	43.97%	39.03%	41.51%	44.07%
Department of Finance Gap Funding Percentage	55.03%	43.97%	71.53%	73.51%	100.00%
Gap Funding Percentage ¹ (May Revise)	54.84%	43.97%	-	-	-

PLANNING FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
Statutory COLA	0.00%	1.56%	2.15%	2.35%	2.57%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.56%	2.15%	2.35%	2.57%
California CPI	2.50%	3.11%	3.19%	2.86%	2.97%
Interest Rate for Ten-Year Treasuries	2.20%	2.67%	2.90%	3.05%	3.00%
California Lottery	Unrestricted per ADA	\$144	\$144	\$144	\$144
	Restricted per ADA	\$45	\$45	\$45	\$45
Mandate Block Grant (District)	Grades K-8 per ADA	\$28.42	\$28.42	\$28.42	\$28.42
	Grades 9-12 per ADA	\$56	\$56	\$56	\$56
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$14.21	\$14.21	\$14.21	\$14.21
	Grades 9-12 per ADA	\$42	\$42	\$42	\$42
One-Time Discretionary Funds per ADA	\$214	\$170 ³	-	-	-
CalPERS Employer Rate (projected)	13.888%	15.531%	18.1%	20.8%	23.8%
CalSTRS Employer Rate (statutory)	12.58%	14.43%	16.28%	18.13%	19.10%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan
The greater of 5% or \$66,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$66,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Either this percentage or the final State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

³ Amount is not eligible for receipt until May 2019, and LEAs should exclude from their budget and multiyear projection.

SECTION I

HISTORY of ENROLLMENT / ADA

District = JX Wilson & RL Stevens (includes Nonpublic School)

CBEDS ENROLLMENT HISTORY

2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1,072	1,089	1,070	1,118	1,127	1,123	1,121	1,058

Projected

2017-18
1,055

P-2 AVERAGE DAILY ATTENDANCE

2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1021.15	1045.42	1031.24	1089.74	1090.75	1,082.68	1,076.87	1,019.12

Projected

2017-18
1,019.24

USE P-2 ADA

RATIO OF ADA TO ENROLLMENT

2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
0.9526	0.9600	0.9638	0.9747	0.9678	0.9641	0.9606	0.9633

Projected

Projected

2017-18
0.9661

Year Average Ratio 0.9661

District decrease in enrollment in 16-17 = (63)

District decrease in enrollment in 17-18 = (3)

District decrease in funded ADA for 17-18 = (57.75)

HISTORY of ENROLLMENT / ADA

Wright Charter School

CBEDS ENROLLMENT HISTORY

2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
415	462	530	492	493	499	517	526

Projected

2017-18
520

P-2 AVERAGE DAILY ATTENDANCE

2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
397.16	456.38	517.00	465.00	470.12	481.00	495.65	493.63

Projected

2017-18
495.02

RATIO OF ADA TO ENROLLMENT

2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
0.9570	0.9878	0.9755	0.9451	0.9536	0.9639	0.9587	0.9385

Projected

2017-18
0.9520

Year Average Ratio 0.9520

District decrease in enrollment in 16-17 = 9

District decrease in enrollment in 17-18 = (6)

COMBINED decrease in enrollment in 16-17 = (54)

COMBINED decrease in enrollment in 17-18 = (9)

Active on 07/01/2017

Location	Paid LOA FTE	LOA FTE	Number of Positions	Number of Assignments	Authorized FTE	Used FTE	Available FTE
ADMIN - Admin							
1DIRCURR - Director of Curriculum			1	1	0.70000	0.70000	
0000 - WRIGHT DISTRICT OFFICE							
1PRGCOORD - Program Coordinator			1	1	1.00000	0.50000	0.50000
0000 - WRIGHT DISTRICT OFFICE							
1PRINCIPAL - Admin/Principal			1	1	1.00000	1.00000	1.00000
0001 - WRIGHT CHARTER SCHOOL			1	1	1.00000	1.00000	
0002 - JX WILSON SCHOOL			1	1	1.00000	1.00000	
0003 - ROBERT L STEVENS SCHOOL			1	1	1.00000	1.00000	
0004 - FOURTH SCHOOL SITE			1	1	0.50000	0.50000	
Totals for Job Class 1PRINCIPAL	0.00000	0.00000	4	3	3.50000	2.50000	1.00000
1PSYCH - Psychologist							
0010 - DISTRICT MULTIPLE SITES			2	1	2.00000	1.00000	1.00000
1SUPERINTNDT - Admin/Superintendent			1	1	1.00000	1.00000	
0000 - WRIGHT DISTRICT OFFICE							
1VICEPRIN - Vice Principal			1	1	1.00000	1.00000	
0001 - WRIGHT CHARTER SCHOOL			1	1	0.50000	0.75000	0.25000
Totals for Job Category ADMIN	0.00000	0.00000	10	8	8.70000	6.45000	2.25000
CERT - Cert							
1NURSE - Nurse			1	1	0.81180	0.81180	
0010 - DISTRICT MULTIPLE SITES							
1TCHRELEM - Teacher Elementary Education			30	25	26.00000	23.25000	2.75000
0001 - WRIGHT CHARTER SCHOOL			29	25	26.00000	24.00000	2.00000
0002 - JX WILSON SCHOOL			28	28	28.00000	27.37100	0.62900
0003 - ROBERT L STEVENS SCHOOL			2	1	2.00000	1.00000	1.00000
0004 - FOURTH SCHOOL SITE			6	5	4.50000	4.50000	
0010 - DISTRICT MULTIPLE SITES			95	84	86.50000	80.12100	6.37900
Totals for Job Class 1TCHRELEM	0.00000	0.00000	96	85	87.31180	80.33280	6.37900
Totals for Job Category CERT	0.00000	0.00000	96	85	87.31180	80.33280	6.37900
CLASS - Class							
2AIDELEM - Instructional Assistants Elem							
0001 - WRIGHT CHARTER SCHOOL			19	15	8.96250	8.21250	0.75000
0002 - JX WILSON SCHOOL			26	25	14.79375	14.79375	

Collection Grouped by Job Category/Job Class - Sorted by Location, (Org = 64, Active Date = 7/1/2017)

ESCAPE ONLINE

Page 1 of 3

Active on 07/01/2017

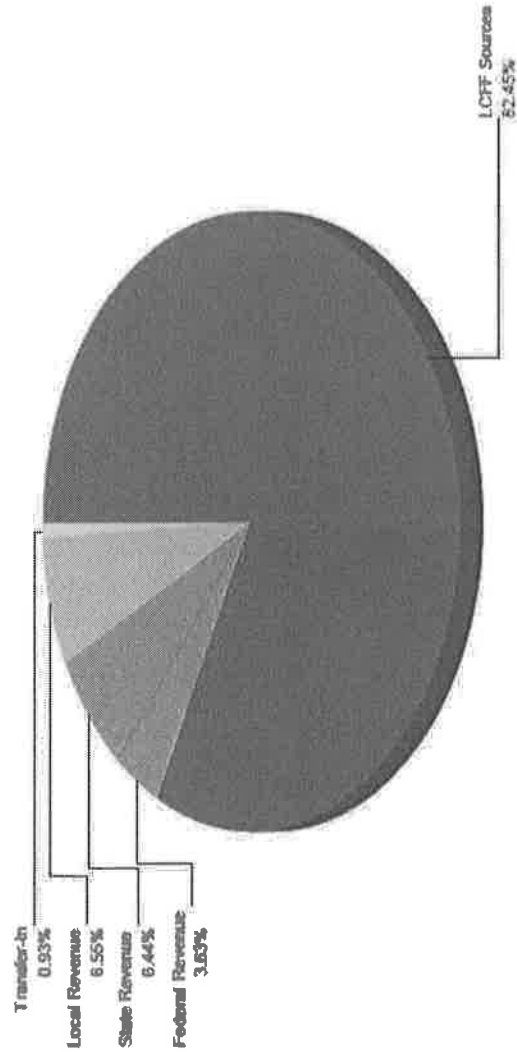
Location	Paid LOA FTE	LOA FTE	Number of Positions	Number of Assignments	Authorized FTE	Used FTE	Available FTE
CLASS - Class (continued)							
2AIDELEM - Instructional Assistants Elem (continued)							
0003 - ROBERT L STEVENS SCHOOL			22	16	10.36875	8.70625	1.66250
0004 - FOURTH SCHOOL SITE			3	3	1.62500	1.62500	
Totals for Job Class 2AIDELEM	0.00000	0.00000	70	59	35.75000	33.33750	2.41250
2COMLIAS - Bilingual Community Liaison							
0001 - WRIGHT CHARTER SCHOOL			1	1	0.50000	0.50000	
0002 - JX WILSON SCHOOL			1	1	0.50000	0.50000	
0003 - ROBERT L STEVENS SCHOOL			1	1	0.75000	0.75000	
Totals for Job Class 2COMLIAS	0.00000	0.00000	3	3	1.75000	1.75000	0.00000
2MAINTWK - Maintenance							
0000 - WRIGHT DISTRICT OFFICE			2	2	2.00000	2.00000	
2NURSEASST - Nurse Assistant							
0010 - DISTRICT MULTIPLE SITES			1	1	0.37500		0.37500
2SPEECHASST - Speech & Language Assistant							
0010 - DISTRICT MULTIPLE SITES			1	1	1.00000		1.00000
2XGUARD - Crossing Guard							
0003 - ROBERT L STEVENS SCHOOL			2	1	0.18750	0.13750	0.05000
3ACCTTECH - Clerical/Account Technician							
0000 - WRIGHT DISTRICT OFFICE			1	1	1.00000	1.00000	
3CAFEWKR - Food Service							
0001 - WRIGHT CHARTER SCHOOL			2	2	1.75000	1.75000	
0002 - JX WILSON SCHOOL			2	2	1.71875	1.71875	
0003 - ROBERT L STEVENS SCHOOL			2	2	1.84375	1.84375	
Totals for Job Class 3CAFEWKR	0.00000	0.00000	6	6	5.31250	5.31250	0.00000
3COMPTech - Computer Tech							
0000 - WRIGHT DISTRICT OFFICE			3	3	2.50000	2.50000	
3CUSTODIAN - Operations Worker							
0001 - WRIGHT CHARTER SCHOOL			2	2	2.00000	2.00000	
0002 - JX WILSON SCHOOL			2	2	2.00000	2.00000	
0003 - ROBERT L STEVENS SCHOOL			2	2	2.00000	2.00000	
0004 - FOURTH SCHOOL SITE			1	1	0.62500	0.62500	

Active on 07/01/2017

Location	Paid LOA FTE	LOA FTE	Number of Positions	Number of Assignments	Authorized FTE	Used FTE	Available FTE
CLASS - Class (continued)							
Totals for Job Class 3CUSTODIAN	0.00000	0.00000	7	7	6.62500	6.62500	0.00000
3DISTSEC - Clerical/Dist.Sec.							
0000 - WRIGHT DISTRICT OFFICE			1	1	1.00000	1.00000	
3OFFASST - Clerical/office Assistant							
0000 - WRIGHT DISTRICT OFFICE			1	1	0.50000	0.50000	
0001 - WRIGHT CHARTER SCHOOL			2	2	1.18750	1.18750	
0002 - JX WILSON SCHOOL			2	2	1.18750	1.18750	
0003 - ROBERT L STEVENS SCHOOL			2	2	1.12500	1.12500	
0004 - FOURTH SCHOOL SITE			1	1	0.12500	0.12500	
Totals for Job Class 3OFFASST	0.00000	0.00000	8	8	4.12500	4.12500	0.00000
3OFFICEMGR - Clerical/office Manager							
0001 - WRIGHT CHARTER SCHOOL			1	1	1.00000	1.00000	
0002 - JX WILSON SCHOOL			1	1	1.00000	1.00000	
0003 - ROBERT L STEVENS SCHOOL			1	1	1.00000	1.00000	
Totals for Job Class 3OFFICEMGR	0.00000	0.00000	3	3	3.00000	3.00000	0.00000
Totals for Job Category CLASS	0.00000	0.00000	108	94	64.62500	60.78750	3.83750
CONF - Conf							
3ADMINASST - Clerical/admin Assistant							
0000 - WRIGHT DISTRICT OFFICE			1	1	1.00000	1.00000	
3BIZMGR - Clerical/business Manager							
0000 - WRIGHT DISTRICT OFFICE			1	1	1.00000	1.00000	
3FOODDIR - Clerical/food Service Director							
0000 - WRIGHT DISTRICT OFFICE			1	1	0.75000	0.75000	
3MAINTWKR - Maintenance							
0000 - WRIGHT DISTRICT OFFICE			1	1	1.00000	1.00000	
3PERSONNEL - Personnel Coordinator							
0000 - WRIGHT DISTRICT OFFICE			1	1	1.00000	1.00000	
Totals for Job Category CONF	0.00000	0.00000	5	5	4.75000	4.75000	0.00000
Totals for 064 - Wright School District	0.00000	0.00000	219	192	165.38680	152.92030	12.46650

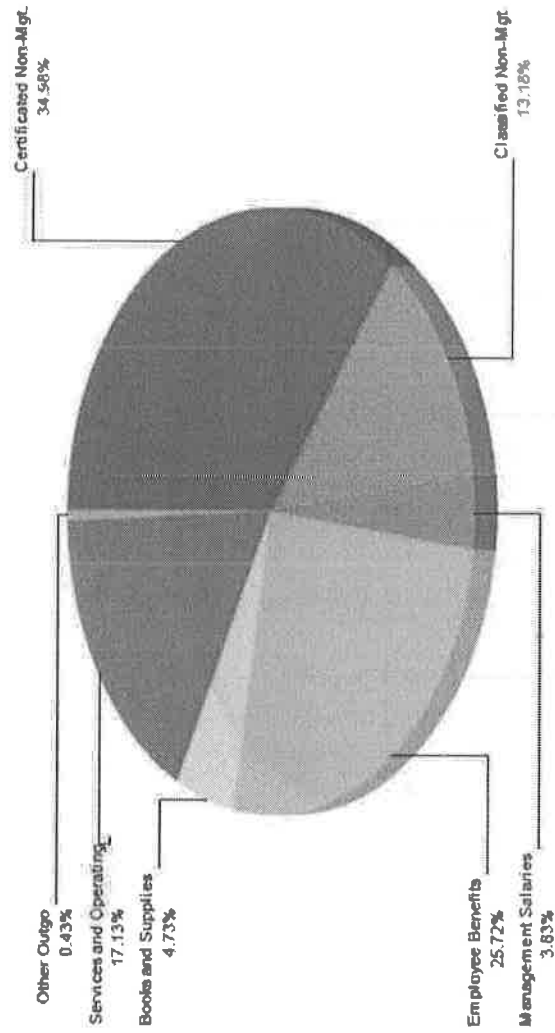
Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	9,803.29	14,842,176
Federal Revenue	431.24	652,896
Other State Revenue	765.51	1,158,990
Other Local Revenue	778.81	1,179,121
Total Revenue	\$11,778.85	\$17,833,183
Transfer In & Others	\$118.79	\$167,730
Total Resources	\$11,897.64	\$18,000,913



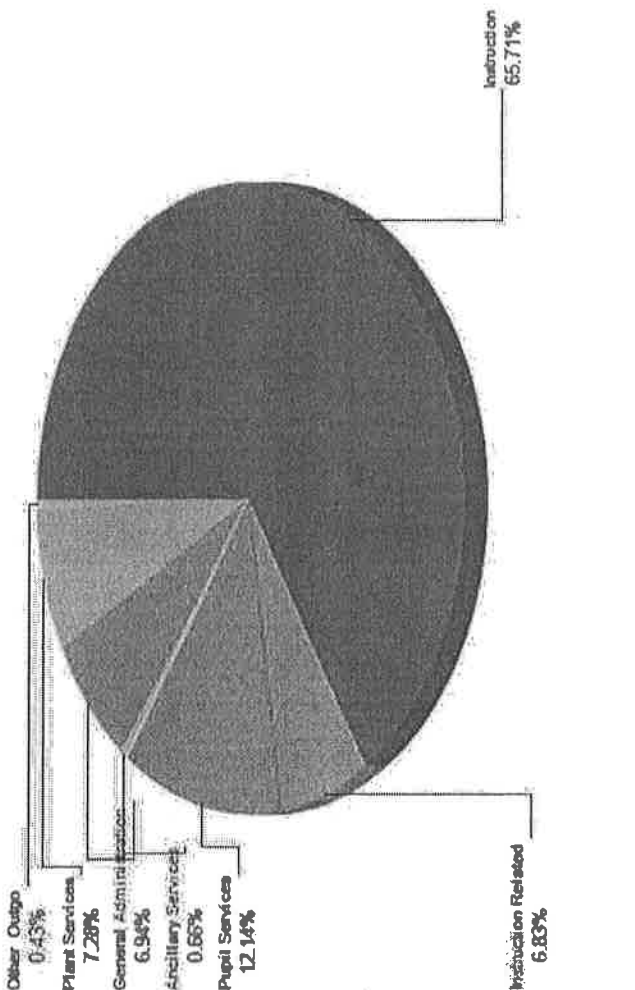
Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,148.88	6,281,398
Class. Non-Mgt. Salaries	1,563.02	2,366,418
Management Salaries	454.53	688,163
Employee Benefits	3,050.35	4,618,225
Books and Supplies	561.10	849,511
Services and Operating	2,031.00	3,074,930
Capital Outlay	0.00	0
Other Outgo	50.91	77,073
Total Expenditure	\$11,859.79	\$17,955,718
Transfer out and Other:	\$0.00	\$0
Total Uses	\$11,859.79	\$17,955,718



Total Expenditure by Function Summary (as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	7,793.24	11,798,968
Instruction Related Services	810.48	1,227,073
Pupil Services	1,439.76	2,179,790
Ancillary Services	77.88	117,916
Community Services	0.00	0
Enterprise	0.00	0
General Administration*	823.54	1,246,844
Plant Services	863.97	1,308,054
Other Outgo	50.91	77,073
Total	\$11,859.79	\$17,955,718



* General Administration Expenditure Breakdown:

Board and Supt. Administration	161.15
Other General Administration	534.31
Centralized Data Processing	128.08

DISTRICT REVENUE - DETAIL

	2017-18 ADOPTED BUDGET	% OF TOTAL BUDGET
LOCAL CONTROL FUNDING FORMULA		
State Aid and Property Taxes	\$ 12,786,825	71.03%
Education Protection Account	\$ 1,805,351	10.03%
Home to School Transportation	\$ 250,000	1.39%
TOTAL LCFF REVENUES	\$ 14,842,176	82.45%

FEDERAL REVENUES		
Medical Admin Activities (MAA)	\$ 11,370	0.06%
Title I Basic Grant	\$ 208,307	1.16%
Sp Ed - IDEA	\$ 234,991	1.31%
Sp Ed - IDEA Presch	\$ 59,522	0.33%
NCLB (No Child Left Behind)	\$ 98,706	0.55%
Medi-Cal Billing	\$ 40,000	0.22%
TOTAL FEDERAL REVENUES	\$ 652,896	3.63%

OTHER STATE REVENUES		
Other State Revenues	\$ 42,375	0.24%
State Lottery - Unrestricted	\$ 212,659	1.18%
After School Education & Safety	\$ 262,500	1.46%
Lottery - Instructional Materials	\$ 73,890	0.41%
Sp Ed Mental Health	\$ 46,846	0.26%
STRS On-Behalf Pension	\$ 520,720	2.89%
TOTAL OTHER STATE REVENUES	\$ 1,158,990	6.44%

OTHER LOCAL REVENUE		
Leases & Rentals	\$ 259,568	1.44%
Interest	\$ 43,500	0.24%
RCSS Reimbursement	\$ 133,437	0.74%
All Other Local Revenues	\$ 120,157	0.67%
BTSA	\$ 16,200	0.09%
Garden Grants	\$ 5,000	0.03%
Special Education - Transfer from County	\$ 594,976	3.31%
Resig Safety Credit	\$ 6,283	0.03%
TOTAL OTHER LOCAL REVENUE	\$ 1,179,121	6.55%

TRANSFERS IN	\$ 167,730	0.93%
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TOTAL REVENUE & TRANSFERS	\$ 18,000,913	100.00%
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DISTRICT EXPENDITURES - DETAIL

	2017-18 ADOPTED BUDGET	% OF TOTAL BUDGET
CERTIFICATED SALARIES		
Teachers	\$ 5,639,317	31.41%
Pupil Support Services	\$ 639,537	3.56%
Administration & Supervisory	\$ 676,913	3.77%
Other Certificated	\$ 2,544	0.01%
TOTAL CERTIFICATED SALARIES	\$ 6,958,311	38.75%

CLASSIFIED SALARIES		
Instructional Aides	\$ 905,898	5.05%
Pupil Support	\$ 582,611	3.24%
Administration & Supervisory	\$ 11,250	0.06%
Clerical	\$ 708,578	3.95%
Other Classified	\$ 169,331	0.94%
TOTAL CLASSIFIED SALARIES	\$ 2,377,668	13.24%

EMPLOYEE BENEFITS		
STRS - Certificated	\$ 1,513,566	8.43%
PERS - Classified	\$ 348,030	1.94%
OASDI - Medicare	\$ 287,865	1.60%
Health/Welfare Benefits	\$ 2,248,329	12.52%
Unemployment Insurance	\$ 4,526	0.03%
Workers' Compensation	\$ 190,409	1.06%
Retiree Benefits	\$ 25,500	0.14%
TOTAL EMPLOYEE BENEFITS	\$ 4,618,225	25.72%

BOOKS AND SUPPLIES		
Textbooks	\$ 504,512	2.81%
Books and Other Reference Materials	\$ 8,865	0.05%
Materials and Supplies	\$ 316,044	1.76%
Non-Capitalized Equipment	\$ 20,090	0.11%
TOTAL BOOKS AND SUPPLIES	\$ 849,511	4.73%

SERVICES AND OTHER OPERATING EXPENSES		
Travel and Conference	\$ 28,038	0.16%
Dues and Memberships	\$ 15,341	0.09%
Insurance	\$ 83,653	0.47%
Operations and Housekeeping Services	\$ 210,282	1.17%
Rentals, Leases, and Repairs	\$ 85,933	0.48%
Other Services and Operating Expenses	\$ 2,558,820	14.25%
Communications	\$ 92,863	0.52%
TOTAL SERVICES AND OTHER OPERATING EXPENSES	\$ 3,074,930	17.13%

CAPITAL OUTLAY		
Sites and Improvement of Sites	\$ -	0.00%
Equipment	\$ -	0.00%
TOTAL CAPITAL OUTLAY	\$ -	0.00%

DISTRICT EXPENDITURES - DETAIL

	2017-18 ADOPTED BUDGET	% OF TOTAL BUDGET
OTHER OUTGO AND TRANSFERS OUT		
Excess costs transfers	\$ 33,091	0.18%
TOTAL OTHER OUTGO	\$ 33,091	0.18%
TRANSFER OF DIRECT SUPPORT COSTS		
Transfer of Direct Support Costs Interfund	\$ 43,982	0.24%
TOTAL TRANSFERS OF DIRECT SUPPORT	\$ 43,982	0.24%
TOTAL EXPENDITURES	\$ 17,955,718	100.00%

GENERAL FUNDS (01 and 03) AND SPECIAL RESERVE FUND (FUND 17)

Fund 01	
Beginning Balance	4,977,074
Revenue	13,036,811
Expenditure	13,137,086
Net Income <Loss>	(100,275)
Other Sources (Uses)	167,730
Ending Balance	5,044,529

Fund 03	
Beginning Balance	138,864
Revenue	4,796,372
Expenditure	4,818,631
Net Income <Loss>	(22,259)
Other Sources (Uses)	0
Ending Balance	116,605

Fund 01/03	
Beginning Balance	5,115,938
Revenue	17,833,183
Expenditure	17,955,717
Net Income <Loss>	(122,534)
Other Sources (Uses)	167,730
Ending Balance	5,161,134

Fund 17	
Beginning Balance	292,618
Revenue	2,600
Expenditure	0
Net Income <Loss>	2,600
Other Sources (Uses)	(167,730)
Ending Balance	127,488

OTHER FUNDS

Cafeteria Fund 13	
Beginning Balance	330,800
Revenue	774,208
Expenditure	750,779
Net Income <Loss>	23,429
Other Sources (Uses)	0
Ending Balance	354,229

Deferred Maintenance Fund 14	
Beginning Balance	98,594
Revenue	50,676
Expenditure	1,500
Net Income <Loss>	49,176
Other Sources (Uses)	0
Ending Balance	147,770

Building Fund 21	
Beginning Balance	915,206
Revenue	5,000
Expenditure	871,941
Net Income <Loss>	(866,941)
Other Sources (Uses)	0
Ending Balance	48,265

Capital Facilities Fund 25	
Beginning Balance	176,843
Revenue	23,500
Expenditure	9,709
Net Income <Loss>	13,791
Other Sources (Uses)	0
Ending Balance	190,634

Special Reserve Capital Outlay Fund 40	
Beginning Balance	209,700
Revenue	450
Expenditure	0
Net Income <Loss>	450
Other Sources (Uses)	0
Ending Balance	210,150

SECTION II

FUND 01/03: GENERAL FUND

This fund is used for the ordinary operations of Wright School District. All transactions, except those required or permitted by law to be in another fund, are accounted for in these funds.

This fund includes revenues and expenditures of Wright Charter School, which is recognized at the state level as part of the district.

			2016-17 Estimated Actuals			2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column G & F
A. REVENUES									
1) LCFF Sources		8010-8099	14,666,949.00	179,674.00	14,846,623.00	14,667,041.00	175,135.00	14,842,176.00	-0.2%
2) Federal Revenue		8100-8299	11,370.00	653,447.25	664,817.25	11,370.00	641,528.00	652,898.00	-1.8%
3) Other State Revenue		8300-8599	622,438.14	1,055,297.25	1,677,735.39	255,033.86	903,668.00	1,158,701.86	-30.9%
4) Other Local Revenue		8600-8799	737,742.38	807,068.37	1,544,810.75	577,862.28	801,259.00	1,379,121.28	-23.7%
5) TOTAL REVENUES			16,008,499.52	2,696,388.27	18,704,887.79	15,511,308.92	2,321,876.00	17,833,184.92	-5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,952,543.13	1,120,783.31	7,073,326.44	5,847,472.48	1,110,838.05	6,958,310.53	-1.6%
2) Classified Salaries		2000-2999	1,045,018.02	772,633.71	2,418,751.73	1,587,330.00	690,338.00	2,277,668.00	-1.7%
3) Employee Benefits		3000-3999	2,990,128.34	1,240,705.74	4,230,834.08	3,258,023.41	1,359,601.82	4,617,625.23	9.4%
4) Books and Supplies		4000-4999	850,740.24	301,415.43	1,152,155.67	672,668.89	178,942.42	851,611.31	-26.6%
5) Services and Other Operating Expenditures		5000-5999	1,467,085.19	1,753,783.39	3,220,868.58	1,379,230.54	1,695,609.40	3,074,840.94	-4.5%
6) Capital Outlay		6000-6999	10,639.65	427,562.19	438,201.84	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	26,058.71	1,611.52	27,670.23	77,072.71	0.00	77,072.71	176.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(53,613.91)	17,013.91	(36,600.00)	(14,204.23)	14,204.23	0.00	-100.0%
9) TOTAL EXPENDITURES			12,895,496.37	5,635,970.20	18,531,466.57	12,905,193.87	5,047,523.72	17,952,717.59	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,183,003.15	(2,939,581.93)	243,421.22	2,603,113.05	(2,725,647.72)	(122,534.67)	-150.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	167,730.00	0.00	167,730.00	New
b) Transfers Out		7600-7629	102,863.14	0.00	102,863.14	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,712,493.31)	2,712,493.31	0.00	(2,698,941.88)	2,698,941.88	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,815,356.45)	2,712,493.31	(102,863.14)	(2,531,211.88)	2,698,941.88	167,730.00	-263.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			367,646.70	(227,088.82)	140,558.08	71,901.19	(26,705.66)	45,195.33	-6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,353,615.11	584,497.48	4,938,110.59	4,758,528.81	357,408.86	5,115,937.67	3.6%
b) Audit Adjustments		9793	37,269.00	0.00	37,269.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,390,882.11	584,497.48	4,975,379.59	4,758,528.81	357,408.86	5,115,937.67	2.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,390,882.11	584,497.48	4,975,379.59	4,758,528.81	357,408.86	5,115,937.67	2.8%
2) Ending Balance, June 30 (E + F1e)			4,758,528.81	357,408.86	5,115,937.67	4,830,430.00	330,703.00	5,161,133.00	0.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	357,408.86	357,408.86	0.00	330,703.00	330,703.00	-7.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,797,953.00	0.00	3,797,953.00	3,897,953.00	0.00	3,897,953.00	2.6%
1-time Mandated Cost reimb (Dark Fibre)	0000	9780				88,839.00		88,839.00	
Tech Reserve (one year)	0000	9780				700,000.00		700,000.00	
Deferred Maintenance Projects	0000	9780				1,681,729.00		1,681,729.00	
Prop 39 contribution	0000	9780				158,825.00		158,825.00	
Special Ed reserve (\$42K x 8)	0000	9780				336,000.00		336,000.00	
High-risk field trip deductible (\$20K x 4)	0000	9780				80,000.00		80,000.00	
Potential Decline in Enrollment (\$10K x	0000	9780				130,000.00		130,000.00	
Textbook adoptions (Math/Science)	0000	9780				400,000.00		400,000.00	
Revenue calcx27d at SSC Gap % FY1	0000	9780				129,855.00		129,855.00	
Revenue calcx27d at SSC Gap % FY1	0000	9780				192,705.00		192,705.00	
1-time Mandated Cost reimb for Dark F	0000	9780	88,839.00		88,839.00				
Tech Reserve (one year)	0000	9780	700,000.00		700,000.00				
Deferred Maintenance Projects	0000	9780	1,681,729.00		1,681,729.00				
Prop 39 contribution	0000	9780	158,825.00		158,825.00				
Special Ed reserve (\$42K x 8)	0000	9780	336,000.00		336,000.00				
High-risk field trip deductible (\$20K x 4)	0000	9780	80,000.00		80,000.00				
Potential Decline in Enrollment (\$10K x	0000	9780	130,000.00		130,000.00				
Textbook adoptions (Math/Science)	0000	9780	400,000.00		400,000.00				
Revenue calcx27d at SSC Gap % FY1	0000	9780	129,855.00		129,855.00				
Revenue calcx27d at SSC Gap % FY1	0000	9780	192,705.00		192,705.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	926,073.00	0.00	926,073.00	897,796.00	0.00	897,796.00	-3.1%
Unassigned/Unappropriated Amount		9790	29,002.81	0.00	29,002.81	29,101.00	0.00	29,101.00	0.6%

FUND 13: CAFETERIA FUND

The Cafeteria Fund was established on to account for the transactions of operating the District's food service program. It is a goal of the District that the food service program be self-supporting. The Cafeteria Fund may require temporary transfers of money to insure adequate cash flow (ie. payroll) due to the reimbursement schedule of the State. These temporary transfers would normally be made from the General Fund or Fund 17 as appropriate and are "paid back" accordingly.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	633,096.35	620,538.00	-2.0%
3) Other State Revenue		8300-8599	50,503.00	50,503.00	0.0%
4) Other Local Revenue		8600-8799	103,167.50	103,167.50	0.0%
5) TOTAL REVENUES			786,766.85	774,208.50	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	269,565.57	284,184.99	5.4%
3) Employee Benefits		3000-3999	126,895.04	142,644.25	12.4%
4) Books and Supplies		4000-4999	328,262.75	304,974.60	-7.1%
5) Services and Other Operating Expenditures		5000-5999	20,842.33	18,975.68	-9.0%
6) Capital Outlay		6000-6999	2,220.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,600.00	0.00	-100.0%
9) TOTAL EXPENDITURES			784,385.69	750,779.52	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,381.16	23,428.98	883.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,381.16	23,428.98	883.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	365,688.19	330,800.35	-9.5%
b) Audit Adjustments		9793	(37,269.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			328,419.19	330,800.35	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			328,419.19	330,800.35	0.7%
2) Ending Balance, June 30 (E + F1e)			330,800.35	354,229.33	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,330.80	4,330.80	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	326,469.55	349,898.53	7.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

FUND 14: DEFERRED MAINTENANCE FUND

The Deferred Maintenance Fund was established to pay for maintenance projects for maintaining school facilities. The district maintains a five-year plan of maintenance projects that are scheduled as Deferred Maintenance projects.

Ongoing Deferred Maintenance state revenue is frozen at the level received in 2012-13 of \$50,176. Starting in 2013-14, this revenue was incorporated into the state aid portion of the Local Control Funding Formula which is received in the general fund, then transferred from the general fund to Fund 14 annually.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,176.00	50,176.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850.00	500.00	-41.2%
5) TOTAL, REVENUES			51,026.00	50,676.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,500.00	1,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	67,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,500.00	1,500.00	-97.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,474.00)	49,176.00	-381.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,474.00)	49,176.00	-381.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,068.30	98,594.30	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,068.30	98,594.30	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,068.30	98,594.30	-15.1%
2) Ending Balance, June 30 (E + F1e)			98,594.30	147,770.30	49.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	98,594.30	147,770.30	49.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

FUND 17: SPECIAL RESERVE FOR CAPITAL OUTLAY

This Fund was established for the purpose of accumulating general fund monies for general operating purposes other than capital outlay. Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made.

Money in this fund may be transferred to the General Fund on a short-term basis in order to maintain adequate cash flow balances. In the absence of this money, the District would have to establish a TRANS line of credit or make program cuts.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,100.00	2,600.00	-16.1%
5) TOTAL REVENUES			3,100.00	2,600.00	-16.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,100.00	2,600.00	-16.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	167,730.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(167,730.00)	New

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,100.00	(185,130.00)	-5426.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	289,517.68	292,617.68	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,517.68	292,617.68	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,517.68	292,617.68	1.1%
2) Ending Balance, June 30 (E + F1e)			292,617.68	127,487.68	-56.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	167,730.00	0.00	-100.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	124,887.68	127,487.68	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

FUND 21: BUILDING FUND

This fund functions as a flow through fund for the districts bond dollars which are used for Board approved capital projects.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,600.69	5,000.00	-71.6%
5) TOTAL, REVENUES			17,600.69	5,000.00	-71.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,212.40	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	955,614.01	871,941.17	-8.8%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			963,826.41	871,941.17	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(946,225.72)	(866,941.17)	-8.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(946,225.72)	(866,941.17)	-8.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,861,431.57	915,205.85	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,861,431.57	915,205.85	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,861,431.57	915,205.85	-50.8%
2) Ending Balance, June 30 (E + F1e)			915,205.85	48,264.68	-94.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	915,205.85	48,264.68	-94.7%
Wright Start Preschool building	0000	9780	353,882.85		
JX Modular	0000	9780	561,323.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

FUND 25: CAPITAL FACILITIES FUND **(DEVELOPER FEES)**

This fund was established for the purpose of accounting for Chapter 887 Developer Fees.

Wright School District participates in an agreement with the City of Santa Rosa High School District to share Developer Fee revenue at the proration of thirty percent (30%) to the Santa Rosa High School District and seventy percent (70%) to Wright School District. The amount of Developer Fees that can be levied is determined by State Department of General Services, Office of Public School Construction based on a locally conducted Developer Fee Justification Study.

The current fees collected are \$2.44/sq. ft. for residential buildings and \$.39/sq. ft. for commercial construction. The revenues can be used toward capital facilities and debt service payments associated with the financing of capital facility projects.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,953.29	23,500.00	-71.0%
5) TOTAL REVENUES			80,953.29	23,500.00	-71.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,128.97	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	9,708.71	9,708.71	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			13,837.68	9,708.71	-29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,115.61	13,791.29	-79.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			67,115.61	13,791.29	-79.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	109,727.49	176,843.10	61.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,727.49	176,843.10	61.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,727.49	176,843.10	61.2%
2) Ending Balance, June 30 (E + F1e)			176,843.10	190,634.39	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	176,843.10	190,634.39	7.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

FUND 40: SPECIAL RESERVE FUND-CAPITAL

This fund exists primarily to provide for the accumulation of general fund monies for capital outlay purposes.

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,019.00	450.00	-55.8%
5) TOTAL REVENUES			1,019.00	450.00	-55.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,019.00	450.00	-55.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	102,863.14	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			102,863.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,882.14	450.00	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,817.48	209,699.62	98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,817.48	209,699.62	98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,817.48	209,699.62	98.2%
2) Ending Balance, June 30 (E + F1e)			209,699.62	210,149.62	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	91,199.35	91,199.35	0.0%
c) Committed					
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	118,500.27	118,950.27	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

SECTION III

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:


Public Hearing:

Place: District Office, 4385 Price Ave, Santa Rosa
Date: June 13, 2017

Place: District Office, 4385 Price Ave, Santa Rosa
Date: June 20, 2017
Time: 05:00 PM

Adoption Date: June 22, 2017

Signed:


Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Margaret Skikos

Telephone: 707-542-0550

Title: Business Manager

E-mail: mskikos@wrightesd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

July 1 Budget
FINANCIAL REPORTS
2017-18 Budget
School District Certification

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X Jun 22, 2017
S10	LCAP Expenditures	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?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

- (☐) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

- (☒) This school district is not self-insured for workers' compensation claims.

Signed


Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 22, 2017

For additional information on this certification, please contact:

Name: Margaret Skikos

Title: Business Manager

Telephone: 707-542-0550

E-mail: miskikos@wrightesd.org

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,019.12	1,019.12	1,076.87	1,019.12	1,019.12	1,019.12
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,019.12	1,019.12	1,076.87	1,019.12	1,019.12	1,019.12
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,019.12	1,019.12	1,076.87	1,019.12	1,019.12	1,019.12
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	493.63	4,493.63	493.63	495.02	495.02	495.02
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	493.63	4,493.63	493.63	495.02	495.02	495.02
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	493.63	4,493.63	493.63	495.02	495.02	495.02

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	14,667,041.00	3.01%	15,108,787.00	2.78%	15,528,436.00
2. Federal Revenues	8100-8299	11,370.00	0.00%	11,370.00	0.00%	11,370.00
3. Other State Revenues	8300-8599	255,033.66	0.00%	255,034.00	0.00%	255,034.00
4. Other Local Revenues	8600-8799	577,862.26	0.00%	577,862.00	0.00%	577,862.00
5. Other Financing Sources						
a. Transfers In	8900-8929	167,730.00	100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,698,941.86)	9.03%	(2,942,583.00)	5.18%	(3,094,899.00)
6. Total (Sum lines A1 thru A5c)		12,980,095.06	0.23%	13,010,470.00	2.05%	13,277,803.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				5,847,472.46		5,974,362.46
a. Base Salaries				126,890.00		129,643.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,847,472.46	2.17%	5,974,362.46	2.17%	6,104,005.46
2. Classified Salaries				1,687,330.09		1,727,319.09
a. Base Salaries				39,989.00		40,937.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,687,330.09	2.37%	1,727,319.09	2.37%	1,768,256.09
3. Employee Benefits	3000-3999	3,258,623.41	6.46%	3,469,032.00	1.05%	3,505,625.00
4. Books and Supplies	4000-4999	672,668.89	-65.84%	229,772.00	3.19%	237,102.00
5. Services and Other Operating Expenditures	5000-5999	1,379,230.54	3.19%	1,423,228.00	3.93%	1,479,197.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	77,072.71	0.00%	77,073.00	0.00%	77,073.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,204.23)	0.00%	(14,204.00)	0.00%	(14,204.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,908,193.87	-0.17%	12,886,582.55	2.10%	13,157,054.55
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		71,901.19		123,887.45		120,748.45
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,758,528.81		4,830,430.00		4,954,317.45
2. Ending Fund Balance (Sum lines C and D1)		4,830,430.00		4,954,317.45		5,075,065.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,897,953.00		3,981,586.00		3,851,731.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	897,786.00		904,022.00		929,617.00
2. Unassigned/Unappropriated	9790	29,191.00		63,209.45		288,217.90
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,830,430.00		4,954,317.45		5,075,065.90

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	897,786.00		904,022.00		929,617.00
c. Unassigned/Unappropriated	9790	29,191.00		63,209.45		288,217.90
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		926,977.00		967,231.45		1,217,834.90
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	175,135.00	0.00%	175,135.00	0.00%	175,135.00
2. Federal Revenues	8100-8299	641,526.00	-13.00%	558,128.00	13.41%	632,966.00
3. Other State Revenues	8300-8599	903,956.00	1.42%	916,748.00	1.56%	931,031.00
4. Other Local Revenues	8600-8799	601,259.00	0.00%	601,259.00	0.00%	601,259.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,698,941.86	9.03%	2,942,583.00	5.18%	3,094,899.00
6. Total (Sum lines A1 thru A5c)		5,020,817.86	3.45%	5,193,853.00	4.65%	5,435,290.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				1,110,838.05		1,134,943.05
a. Base Salaries				24,105.00		24,628.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,110,838.05	2.17%	1,134,943.05	2.17%	1,159,571.05
2. Classified Salaries				690,338.00		706,699.00
a. Base Salaries				16,361.00		16,748.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	690,338.00	2.37%	706,699.00	2.37%	723,447.00
3. Employee Benefits	3000-3999	1,359,601.62	3.39%	1,405,729.95	3.60%	1,456,337.95
4. Books and Supplies	4000-4999	176,842.42	3.19%	182,484.00	4.12%	190,009.00
5. Services and Other Operating Expenditures	5000-5999	1,695,699.40	3.19%	1,749,793.00	3.27%	1,807,076.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	84,645.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	14,204.23	0.00%	14,204.00	0.00%	14,204.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,047,523.72	2.90%	5,193,853.00	4.65%	5,435,290.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(26,705.86)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		357,408.86		330,703.00		330,703.00
2. Ending Fund Balance (Sum lines C and D1)		330,703.00		330,703.00		330,703.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	330,703.00		330,703.00		330,703.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		330,703.00		330,703.00		330,703.00
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)	
After projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	14,842,176.00	2.98%	15,283,922.00	2.75%	15,703,571.00
2. Federal Revenues	8100-8299	652,896.00	-12.77%	569,498.00	13.14%	644,336.00
3. Other State Revenues	8300-8599	1,158,989.66	1.10%	1,171,782.00	1.22%	1,186,065.00
4. Other Local Revenues	8600-8799	1,179,121.26	0.00%	1,179,121.00	0.00%	1,179,121.00
5. Other Financing Sources						
a. Transfers In	8900-8929	167,730.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		18,000,912.92	1.13%	18,204,323.00	2.79%	18,713,693.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			6,958,310.51			7,109,305.51
b. Step & Column Adjustment			150,995.00			154,271.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,958,310.51	2.17%	7,109,305.51	2.17%	7,263,576.51
2. Classified Salaries						
a. Base Salaries			2,377,668.09			2,434,018.09
b. Step & Column Adjustment			56,350.00			57,685.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,377,668.09	2.37%	2,434,018.09	2.37%	2,491,703.09
3. Employee Benefits	3000-3999	4,618,225.03	5.55%	4,874,761.95	1.79%	4,961,962.95
4. Books and Supplies	4000-4999	849,511.31	-51.47%	412,256.00	3.60%	427,111.00
5. Services and Other Operating Expenditures	5000-5999	3,074,929.94	3.19%	3,173,021.00	3.57%	3,286,273.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	77,072.71	0.00%	77,073.00	109.82%	161,718.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
c. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,955,717.59	0.69%	18,080,435.55	2.83%	18,592,344.55
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		45,195.33		123,887.45		120,748.45
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,115,937.67		5,161,133.00		5,285,020.45
2. Ending Fund Balance (Sum lines C and D1)		5,161,133.00		5,285,020.45		5,405,768.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740	330,703.00		330,703.00		330,703.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,897,953.00		3,981,586.00		3,851,731.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	897,786.00		904,022.00		929,617.00
2. Unassigned/Unappropriated	9790	29,191.00		63,209.45		288,217.90
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,161,133.00		5,285,020.45		5,405,768.90

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	897,786.00		904,022.00		929,617.00
c. Unassigned/Unappropriated	9790	29,191.00		63,209.45		288,217.90
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		926,977.00		967,231.45		1,217,834.90
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.16%		5.35%		6.55%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,514.14		1,514.14		1,514.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		17,955,717.59		18,080,435.55		18,592,344.55
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		17,955,717.59		18,080,435.55		18,592,344.55
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		538,671.53		542,413.07		557,770.34
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		538,671.53		542,413.07		557,770.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget
2017-18 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

FUND	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
GENERAL FUND								
Expenditure Detail	0.00	(8,208.71)	0.00	0.00				
Other Sources/Uses Detail					167,730.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	167,730.00		
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
20 RESERVE FUND FOR POSTEMPLOYMENT BENEFITS					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND	8,208.71	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
45 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
50 DEBT SERVICE FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
57 INDIAN PERMANENT FUND	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
51 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

July 1 Budget
2017-18 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

48 71035 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
75 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	8,208.71	(8,208.71)	0.00	0.00	167,730.00	167,730.00		

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July 1 Budget
2017-18 Budget
Technical Review Checks

Wright Elementary

Sonoma 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): **1,514**

District's ADA Standard Percentage Level: **1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

*Please note for FY 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	1,091	1,091		
Charter School	481	479		
Total ADA	1,572	1,570	0.1%	Met
Second Prior Year (2015-16)				
District Regular	1,077	1,083		
Charter School	496	496		
Total ADA	1,573	1,579	N/A	Met
First Prior Year (2016-17)				
District Regular	1,077	1,077		
Charter School	496	494		
Total ADA	1,573	1,571	0.1%	Met
Budget Year (2017-18)				
District Regular	1,019			
Charter School	495			
Total ADA	1,514			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	1,122	1,622		
Charter School	493			
Total Enrollment	1,615	1,622	N/A	Met
Second Prior Year (2015-16)				
District Regular	1,123	1,638		
Charter School	499			
Total Enrollment	1,622	1,638	N/A	Met
First Prior Year (2016-17)				
District Regular	1,121	1,058		
Charter School	517	526		
Total Enrollment	1,638	1,584	3.3%	Not Met
Budget Year (2017-18)				
District Regular	1,055			
Charter School	520			
Total Enrollment	1,575			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment dropped by 52 students in 2016-17.

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	1,079	1,622	
Charter School	479	0	
Total ADA/Enrollment	1,558	1,622	96.1%
Second Prior Year (2015-16)			
District Regular	1,077	1,638	
Charter School	496		
Total ADA/Enrollment	1,573	1,638	96.0%
First Prior Year (2016-17)			
District Regular	1,019	1,058	
Charter School	494	526	
Total ADA/Enrollment	1,513	1,584	95.5%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	1,019	1,055		
Charter School	495	520		
Total ADA/Enrollment	1,514	1,575	96.1%	Met
First Subsequent Year (2018-19)				
District Regular	1,019	1,055		
Charter School	495	520		
Total ADA/Enrollment	1,514	1,575	96.1%	Met
Second Subsequent Year (2019-20)				
District Regular	1,019	1,055		
Charter School	495	520		
Total ADA/Enrollment	1,514	1,575	96.1%	Met

C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

LCFF Target (Reference Only)

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
10,384,069.00	10,617,818.00	10,875,211.00

Step 1 - Change in Population

- ADA (Funded)
(Form A, lines A6 and C4)
- Prior Year ADA (Funded)
- Difference (Step 1a minus Step 1b)
- Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1,570.50	1,514.14	1,514.14	1,514.14
	1,570.50	1,514.14	1,514.14
	(56.36)	0.00	0.00
	-3.59%	0.00%	0.00%

Step 2 - Change in Funding Level

- Prior Year LCFF Funding
- COLA percentage (if district is at target)
- COLA amount (proxy for purposes of this criterion)
- Gap Funding (if district is not at target)
- Economic Recovery Target Funding
(current year increment)
- Total (Lines 2b2 or 2c, as applicable, plus Line 2d)
- Percent Change Due to Funding Level
(Step 2e divided by Step 2a)

Not Applicable

Not Applicable

14,785,533.00	14,717,217.00	15,158,963.00
0.00	0.00	0.00
363,550.00	441,745.00	419,646.00
0.00	0.00	0.00
363,550.00	441,745.00	419,646.00
2.46%	3.00%	2.77%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)

-1.13%	3.00%	2.77%
-2.13% to -.13%	2.00% to 4.00%	1.77% to 3.77%

LCFF Revenue Standard (Step 3, plus/minus 1%):

1A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes Form 01, Objects 8021 - 8089)	4,692,504.00	4,692,504.00	4,692,504.00	4,692,504.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

1A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

1B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	14,747,125.00	14,717,217.00	15,158,963.00	15,578,612.00
District's Projected Change in LCFF Revenue:		-0.20%	3.00%	2.77%
LCFF Revenue Standard:		-2.13% to -.13%	2.00% to 4.00%	1.77% to 3.77%
Status:		Met	Met	Met

1C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	9,251,691.51	11,084,132.87	83.5%
Second Prior Year (2015-16)	10,326,520.47	12,762,063.05	80.9%
First Prior Year (2016-17)	10,578,589.49	12,885,496.37	82.1%
	Historical Average Ratio:		82.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.2% to 85.2%	79.2% to 85.2%	79.2% to 85.2%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	10,793,425.96	12,908,193.87	83.6%	Met
1st Subsequent Year (2018-19)	11,170,713.55	12,886,582.55	86.7%	Not Met
2nd Subsequent Year (2019-20)	11,377,886.55	13,157,054.55	86.5%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Increases in STRS/PERS rates.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-1.13%	3.00%	2.77%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.13% to 8.87%	-7.00% to 13.00%	-7.23% to 12.77%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.13% to 3.87%	-2.00% to 8.00%	-2.23% to 7.77%

B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	664,817.95		
Budget Year (2017-18)	652,896.00	-1.79%	No
1st Subsequent Year (2018-19)	569,498.00	-12.77%	Yes
2nd Subsequent Year (2019-20)	644,336.00	13.14%	Yes

Explanation:
(required if Yes)

Reduced restricted federal revenue by 13% based on President Trump's preliminary budget for 18-19 = \$97,990.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	1,677,736.09		
Budget Year (2017-18)	1,158,989.66	-30.92%	Yes
1st Subsequent Year (2018-19)	1,171,782.00	1.10%	No
2nd Subsequent Year (2019-20)	1,186,065.00	1.22%	No

Explanation:
(required if Yes)

One-time mandated cost revenues of 2016-17 \$337,388 will not be received in 2017-18. Prop 39 2016-17 revenues were \$135,462; \$0 are budgeted in 2017-18. Unrestricted Lottery was reduced by \$23,790 for 2017-18, due to 2016-17 drop in enrollment. 2017-18 Restricted Lottery revenue was not reduced.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	1,545,710.75		
Budget Year (2017-18)	1,179,121.26	-23.72%	Yes
1st Subsequent Year (2018-19)	1,179,121.00	0.00%	No
2nd Subsequent Year (2019-20)	1,179,121.00	0.00%	No

Explanation:
(required if Yes)

Eliminated 2016-17 PG&E 1-time rebate \$102,863 (xfer'd to FD 40).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	1,158,155.67		
Budget Year (2017-18)	849,511.31	-26.65%	Yes
1st Subsequent Year (2018-19)	412,256.00	-51.47%	Yes
2nd Subsequent Year (2019-20)	427,111.00	3.60%	No

Explanation:
(required if Yes)

In 2017-18, eliminate 15-16 C/O Site \$13,922, Music \$1,437, Mandated Cost \$477,686, Garden Grant \$3,363, US Fish & Wildlife \$3,031, Book Fair \$7,365; eliminate 16-17 Mandated Cost 1-time \$125,348 exp (RS 0550). In 2017-18, add \$450,000 Math textbook adoption. In 2018-19, eliminate \$450,000 Math textbook adoption.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2016-17)	3,220,868.58		
Budget Year (2017-18)	3,074,929.94	-4.53%	No
1st Subsequent Year (2018-19)	3,173,021.00	3.19%	No
2nd Subsequent Year (2019-20)	3,286,273.00	3.57%	No

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	3,888,264.79		
Budget Year (2017-18)	2,991,006.92	-23.08%	Not Met
1st Subsequent Year (2018-19)	2,920,401.00	-2.36%	Met
2nd Subsequent Year (2019-20)	3,009,522.00	3.05%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	4,379,024.25		
Budget Year (2017-18)	3,924,441.25	-10.38%	Met
1st Subsequent Year (2018-19)	3,585,277.00	-8.64%	Not Met
2nd Subsequent Year (2019-20)	3,713,384.00	3.57%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)	Reduced restricted federal revenue by 13% based on President Trump's preliminary budget for 18-19 = \$97,990.
Explanation: Other State Revenue (linked from 6B if NOT met)	One-time mandated cost revenues of 2016-17 \$337,388 will not be received in 2017-18. Prop 39 2016-17 revenues were \$135,462; \$0 are budgeted in 2017-18. Unrestricted Lottery was reduced by \$23,790 for 2017-18, due to 2016-17 drop in enrollment. 2017-18 Restricted Lottery revenue was not reduced.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Eliminated 2016-17 PG&E 1-time rebate \$102,863 (xfer'd to FD 40).

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6B if NOT met)	In 2017-18, eliminate 15-16 C/O: Site \$13,922, Music \$1,437, Mandated Cost \$477,686, Garden Grant \$3,363, US Fish & Wildlife \$3,031, Book Fair \$7,365; eliminate 16-17 Mandated Cost 1-time \$125,348 exp (RS 0550). In 2017-18, add \$450,000 Math textbook adoption. In 2018-19, eliminate \$450,000 Math textbook adoption.
Explanation: Services and Other Exps (linked from 6B if NOT met)	

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

Yes
0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- Net Budgeted Expenditures and Other Financing Uses

17,955,717.59	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
17,955,717.59	538,671.53	355,548.97	355,548.97

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
359,114.35	359,114.35

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
468,125.21	Met

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met and Other is marked)

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8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	625,693.00	794,363.00	926,073.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	35,066.59	70,836.03	29,002.81
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	660,759.59	865,199.03	955,075.81
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	15,642,341.76	17,652,604.73	18,624,329.71
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	15,642,341.76	17,652,604.73	18,624,329.71
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.2%	4.9%	5.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.6%	1.7%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	443,965.74	11,084,132.87	N/A	Met
Second Prior Year (2015-16)	1,426,055.22	12,762,063.05	N/A	Met
First Prior Year (2016-17)	367,646.70	12,988,359.51	N/A	Met
Budget Year (2017-18) (Information only)	71,901.19	12,908,193.87		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	2,153,388.91	2,483,592.15	N/A	Met
Second Prior Year (2015-16)	2,598,757.87	2,927,557.89	N/A	Met
First Prior Year (2016-17)	3,821,271.07	4,390,882.11	N/A	Met
Budget Year (2017-18) (Information only)	4,758,528.81			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$66,000 (greater of)	0	to 300
4% or \$66,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	1,514	1,514	1,514
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

Fc Is that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00	0.00	

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	17,955,717.59	18,080,435.55	18,592,344.55
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	17,955,717.59	18,080,435.55	18,592,344.55
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	538,671.53	542,413.07	557,770.34
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard 'Greater of Line B5 or Line B6)	538,671.53	542,413.07	557,770.34

OC. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts

Unrestricted resources 0000-1999 except Line 4:

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard
(Section 10B, Line 7):

Status:

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00	0.00	0.00
897,786.00	904,022.00	929,617.00
29,191.00	63,209.45	268,217.90
0.00	0.00	0.00
0.00		
0.00		
0.00		
926,977.00	967,231.45	1,217,834.90
5.16%	5.35%	6.55%
538,671.53	542,413.07	557,770.34
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For transfers in and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(2,712,493.31)			
Budget Year (2017-18)	(2,698,941.86)	(13,551.45)	-0.5%	Met
1st Subsequent Year (2018-19)	(2,955,461.00)	256,519.14	9.5%	Met
2nd Subsequent Year (2019-20)	(3,094,899.00)	139,438.00	4.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	167,730.00	167,730.00	New	Not Met
1st Subsequent Year (2018-19)	0.00	(167,730.00)	-100.0%	Not Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	102,863.00			
Budget Year (2017-18)	0.00	(102,863.00)	-100.0%	Not Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

Include transfers used to cover operating deficits in either the general fund or any other fund.

5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 2017-18 there will be a one-time transfer from FD 17 Special Reserve Other Than Capital Outlay of \$167,730 for Math textbook adoption.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 2016-17 there was a one-time transfer from FD 01 General Fund to FD 40 Special Reserve for Capital Outlay Projects Fund for PG&E one-time rebate of \$102,863 for solar installation.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY. Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29	Taxpayer assessment of property taxes	Bond fund 51 (Sonoma County Treasury)	5,000,000
Supp Early Retirement Program	5	General Fund	General Fund	39,000
State School Building Loans				
Compensated Absences	2	General Fund	General Fund	116,618

Other Long-term Commitments (do not include OPEB):

SOB current interest bonds	various	Taxpayer assessment of property taxes	Bond fund 51 (Sonoma County Treasury)	13,015,000
SOB capital appreciation bonds	various	Taxpayer assessment of property taxes	Bond fund 51 (Sonoma County Treasury)	6,819,458
VCTA Phase II lease facility payment	30	General Fund	General Fund	1,073,194
TOTAL:				26,083,270

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	13,500	25,500	8,500	5,000
State School Building Loans				
Compensated Absences	11,287	11,287	11,287	11,287

Other Long-term Commitments (continued):

SOB current interest bonds	1,170,073	1,299,775	599,662	620,225
SOB capital appreciation bonds	505,000	550,000	0	0
VCTA Phase II lease facility payment	35,773	35,773	35,773	35,773
Total Annual Payments:	1,735,633	1,922,335	655,222	672,285
Has total annual payment increased over prior year (2016-17)?	Yes	No	No	No

S5. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes:

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

Taxpayer assessment of property taxes via Bond fund 51 with the Sonoma County Treasury.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

- b. Do benefits continue past age 65?

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00		

S7 Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and in all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in n. commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	90.8	87.1	87.1	87.1

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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.

Negotiations Settled

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

May 18, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

May 04, 2017

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

Yes

If Yes, date of budget revision board adoption:

Jun 22, 2017

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2017

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Yes

Yes

Yes

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

Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
93,057	93,057	93,057

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:

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No		

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
111,751	111,751	111,751
2.2%	2.2%	2.2%

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
Yes	Yes	Yes

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.):

58B. 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) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	71.5	64.6	64.6	64.6

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.

Yes

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.

Negotiations Settled

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

Jun 20, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

May 17, 2017

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

Yes

If Yes, date of budget revision board adoption:

Jun 22, 2017

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2017

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Yes

Yes

Yes

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

7. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

- 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
25,045	25,045	25,045

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:

No		

--

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
47,095	47,095	47,095

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

S8C. 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) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	13.3	13.2	13.2	13.2

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

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

Yes

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
27,911	27,911	27,911
2.0%	2.0%	2.0%

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
11,522	11,522	11,522

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
12,691	12,691	12,691

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
3,600	3,600	3,600

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 22, 2017

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)

Yes

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

A7. 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?

Yes

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

SECTION IV

LCFF Calculator v18.19
revised May 14, 2017

LCFF Calculator v18.19
revised May 14, 2017

5/27/2017 7:25 PM

[illegible]

LCFF Calculator Universal Assumptions

LEA: Wright Elementary

District

71035 15 digit District code or 7 digit School code (from the CDS code)

Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)

Projection Date:

05/22/17

2012-13

2013-14

2014-15

2015-16

2016-17

2017-18

2018-19

2019-20

Annual COLA

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage - May Revise

(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

EPA Entitlement as % of statewide adjusted Revenue Limit

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	6,952	\$	7,011	\$	7,083	\$	7,193	\$	7,348	\$	7,521
Grades 4-6	\$	7,056	\$	7,116	\$	7,189	\$	7,301	\$	7,458	\$	7,633
Grades 7-8	\$	7,266	\$	7,328	\$	7,403	\$	7,518	\$	7,680	\$	7,860
Grades 9-12	\$	8,419	\$	8,491	\$	8,578	\$	8,712	\$	8,899	\$	9,108

Grade Span Adjustment

	\$	\$724	\$729	\$737	\$748	\$764	\$782
Grades TK-3	\$						
Grades 9-12	\$	\$219	\$221	\$223	\$227	\$234	\$237

Maximum Supplemental Grant (100% UPC)

Grades TK-3	\$	1,535	\$	1,548	\$	1,564	\$	1,588	\$	1,622	\$	1,661
Grades 4-6	\$	1,411	\$	1,423	\$	1,438	\$	1,460	\$	1,492	\$	1,527
Grades 7-8	\$	1,453	\$	1,466	\$	1,481	\$	1,504	\$	1,536	\$	1,572
Grades 9-12	\$	1,728	\$	1,742	\$	1,760	\$	1,788	\$	1,875	\$	1,869

Concentration Grant (>55% population)

Grades TK-3	\$	3,838	\$	3,870	\$	3,910	\$	3,910	\$	3,971	\$	4,056	\$	4,152	\$	4,250	\$	4,350	\$	4,452	\$	4,556	\$	4,662	\$	4,770	\$	4,880	\$	4,992	\$	5,106	\$	5,222	\$	5,340	\$	5,460	\$	5,582	\$	5,706	\$	5,832	\$	5,960	\$	6,090	\$	6,222	\$	6,356	\$	6,492	\$	6,630	\$	6,770	\$	6,912	\$	7,056	\$	7,202	\$	7,350	\$	7,500	\$	7,652	\$	7,806	\$	7,962	\$	8,120	\$	8,280	\$	8,442	\$	8,606	\$	8,772	\$	8,940	\$	9,110	\$	9,282	\$	9,456	\$	9,632	\$	9,810	\$	9,990	\$	10,172	\$	10,356	\$	10,542	\$	10,730	\$	10,920	\$	11,112	\$	11,306	\$	11,502	\$	11,700	\$	11,900	\$	12,102	\$	12,306	\$	12,512	\$	12,720	\$	12,930	\$	13,142	\$	13,356	\$	13,572	\$	13,790	\$	14,010	\$	14,232	\$	14,456	\$	14,682	\$	14,910	\$	15,140	\$	15,372	\$	15,606	\$	15,842	\$	16,080	\$	16,320	\$	16,562	\$	16,806	\$	17,052	\$	17,300	\$	17,550	\$	17,802	\$	18,056	\$	18,312	\$	18,570	\$	18,830	\$	19,092	\$	19,356	\$	19,622	\$	19,890	\$	20,160	\$	20,432	\$	20,706	\$	20,982	\$	21,260	\$	21,540	\$	21,822	\$	22,106	\$	22,392	\$	22,680	\$	22,970	\$	23,262	\$	23,556	\$	23,852	\$	24,150	\$	24,450	\$	24,752	\$	25,056	\$	25,362	\$	25,670	\$	25,980	\$	26,292	\$	26,606	\$	26,922	\$	27,240	\$	27,560	\$	27,882	\$	28,206	\$	28,532	\$	28,860	\$	29,190	\$	29,522	\$	29,856	\$	30,192	\$	30,530	\$	30,870	\$	31,212	\$	31,556	\$	31,902	\$	32,250	\$	32,600	\$	32,952	\$	33,306	\$	33,662	\$	34,020	\$	34,380	\$	34,742	\$	35,106	\$	35,472	\$	35,840	\$	36,210	\$	36,582	\$	36,956	\$	37,332	\$	37,710	\$	38,090	\$	38,472	\$	38,856	\$	39,242	\$	39,630	\$	40,020	\$	40,412	\$	40,806	\$	41,202	\$	41,600	\$	42,000	\$	42,402	\$	42,806	\$	43,212	\$	43,620	\$	44,030	\$	44,442	\$	44,856	\$	45,272	\$	45,690	\$	46,110	\$	46,532	\$	46,956	\$	47,382	\$	47,810	\$	48,240	\$	48,672	\$	49,106	\$	49,542	\$	49,980	\$	50,420	\$	50,862	\$	51,306	\$	51,752	\$	52,200	\$	52,650	\$	53,102	\$	53,556	\$	54,010	\$	54,464	\$	54,918	\$	55,372	\$	55,826	\$	56,280	\$	56,734	\$	57,188	\$	57,642	\$	58,096	\$	58,550	\$	59,004	\$	59,458	\$	59,912	\$	60,366	\$	60,820	\$	61,274	\$	61,728	\$	62,182	\$	62,636	\$	63,090	\$	63,544	\$	64,000	\$	64,456	\$	64,912	\$	65,368	\$	65,824	\$	66,280	\$	66,736	\$	67,192	\$	67,648	\$	68,104	\$	68,560	\$	69,016	\$	69,472	\$	69,928	\$	70,384	\$	70,840	\$	71,296	\$	71,752	\$	72,208	\$	72,664	\$	73,120	\$	73,576	\$	74,032	\$	74,488	\$	74,944	\$	75,400	\$	75,856	\$	76,312	\$	76,768	\$	77,224	\$	77,680	\$	78,136	\$	78,592	\$	79,048	\$	79,504	\$	79,960	\$	80,416	\$	80,872	\$	81,328	\$	81,784	\$	82,240	\$	82,696	\$	83,152	\$	83,608	\$	84,064	\$	84,520	\$	84,976	\$	85,432	\$	85,888	\$	86,344	\$	86,800	\$	87,256	\$	87,712	\$	88,168	\$	88,624	\$	89,080	\$	89,536	\$	90,000	\$	90,464	\$	90,928	\$	91,392	\$	91,856	\$	92,320	\$	92,784	\$	93,248	\$	93,712	\$	94,176	\$	94,640	\$	95,104	\$	95,568	\$	96,032	\$	96,496	\$	96,960	\$	97,424	\$	97,888	\$	98,352	\$	98,816	\$	99,280	\$	99,744	\$	100,208	\$	100,672	\$	101,136	\$	101,600	\$	102,064	\$	102,528	\$	102,992	\$	103,456	\$	103,920	\$	104,384	\$	104,848	\$	105,312	\$	105,776	\$	106,240	\$	106,704	\$	107,168	\$	107,632	\$	108,096	\$	108,560	\$	109,024	\$	109,488	\$	109,952	\$	110,416	\$	110,880	\$	111,344	\$	111,808	\$	112,272	\$	112,736	\$	113,200	\$	113,664	\$	114,128	\$	114,592	\$	115,056	\$	115,520	\$	115,984	\$	116,448	\$	116,912	\$	117,376	\$	117,840	\$	118,304	\$	118,768	\$	119,232	\$	119,696	\$	120,160	\$	120,624	\$	121,088	\$	121,552	\$	122,016	\$	122,480	\$	122,944	\$	123,408	\$	123,872	\$	124,336	\$	124,800	\$	125,264	\$	125,728	\$	126,192	\$	126,656	\$	127,120	\$	127,584	\$	128,048	\$	128,512	\$	128,976	\$	129,440	\$	129,904	\$	130,368	\$	130,832	\$	131,296	\$	131,760	\$	132,224	\$	132,688	\$	133,152	\$	133,616	\$	134,080	\$	134,544	\$	135,008	\$	135,472	\$	135,936	\$	136,400	\$	136,864	\$	137,328	\$	137,792	\$	138,256	\$	138,720	\$	139,184	\$	139,648	\$	140,112	\$	140,576	\$	141,040	\$	141,504	\$	141,968	\$	142,432	\$	142,896	\$	143,360	\$	143,824	\$	144,288	\$	144,752	\$	145,216	\$	145,680	\$	146,144	\$	146,608	\$	147,072	\$	147,536	\$	148,000	\$	148,464	\$	148,928	\$	149,392	\$	149,856	\$	150,320	\$	150,784	\$	151,248	\$	151,712	\$	152,176	\$	152,640	\$	153,104	\$	153,568	\$	154,032	\$	154,496	\$	154,960	\$	155,424	\$	155,888	\$	156,352	\$	156,816	\$	157,280	\$	157,744	\$	158,208	\$	158,672	\$	159,136	\$	159,600	\$	160,064	\$	160,528	\$	160,992	\$	161,456	\$	161,920	\$	162,384	\$	162,848	\$	163,312	\$	163,776	\$	164,240	\$	164,704	\$	165,168	\$	165,632	\$	166,096	\$	166,560	\$	167,024	\$	167,488	\$	167,952	\$	168,416	\$	168,880	\$	169,344	\$	169,808	\$	170,272	\$	170,736	\$	171,200	\$	171,664	\$	172,128	\$	172,592	\$	173,056	\$	173,520	\$	173,984	\$	174,448	\$	174,912	\$	175,376	\$	175,840	\$	176,304	\$	176,768	\$	177,232	\$	177,696	\$	178,160	\$	178,624	\$	179,088	\$	179,552	\$	180,016	\$	180,480	\$	180,944	\$	181,408	\$	181,872	\$	182,336	\$	182,800	\$	183,264	\$	183,728	\$	184,192	\$	184,656	\$	185,120	\$	185,584	\$	186,048	\$	186,512	\$	186,976	\$	187,440	\$	187,904	\$	188,368	\$	188,832	\$	189,296	\$	189,760	\$	190,224	\$	190,688	\$	191,152	\$	191,616	\$	192,080	\$	192,544	\$	193,008	\$	193,472	\$	193,936	\$	194,400	\$	194,864	\$	195,328	\$	195,792	\$	196,256	\$	196,720	\$	197,184	\$	197,648	\$	198,112	\$	198,576	\$	199,040	\$	199,504	\$	200,000
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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Wright Elementary (71035) - 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)

5/27/17

	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.02%	0.00%	1.56%	2.15%	2.35%
GAP Funding rate	52.56%	55.03%	43.97%	55.28%	57.51%
Estimated Property Taxes (with RDA)	4,503,110	4,692,504	4,692,504	4,692,504	4,692,504
Less In-Lieu transfer	\$ (1,292,160)	\$ (1,452,176)	\$ (1,508,892)	\$ (1,508,892)	\$ (1,508,892)
Total Local Revenue	\$ 3,210,950	\$ 3,240,328	\$ 3,183,612	\$ 3,183,612	\$ 3,183,612
Statewide 90th percentile rate					

OTHER LCFF TRANSITION ADJUSTMENTS

 Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit
 Class size penalties are entered on Miscellaneous Adjustments (E-1) and Minimum State Aid Adjustments (G-5).

	2015-16	2016-17	2017-18	2018-19	2019-20
Floor Adjustments					
Miscellaneous Adjustments					
Minimum State Aid Adjustments					

UNDUPLICATED PUPIL PERCENTAGE

	2015-16	2016-17	2017-18	2018-19	2019-20
District Enrollment	1,121	1,058	1,054	1,054	1,054
COE Enrollment	20	11	11	11	11
Total Enrollment	1,141	1,069	1,065	1,065	1,065
District Unduplicated Pupil Count	882	832	837	837	837
COE Unduplicated Pupil Count	10	5	5	5	5
Total Unduplicated Pupil Count	892	837	842	842	842
	3-yr percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	78.18%	78.30%	79.07%	79.07%	79.07%
Unduplicated Pupil Percentage (%)	78.39%	78.01%	78.51%	78.81%	79.07%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2015-16	2016-17	2017-18	2018-19	2019-20
CURRENT YEAR ADA:							
Grades TK-3	B-1	658.84	623.33	595.34	595.34	595.34	595.34
Grades 4-6	B-2	428.51	452.65	422.15	422.15	422.15	422.15
Grades 7-8	B-3	-	-	-	-	-	-
Grades 9-12	B-4	-	-	-	-	-	-
NPS, NPS-LCI, CDS:							
TK-3							
4-6							
7-8	Annual						
9-12							
COE operated (Community School, Special Ed):							
TK-3							
4-6							
7-8	P-2 / Annual						
9-12							
TOTAL		1,089.24	1,030.05	1,030.05	1,030.05	1,030.05	1,030.05
RATIO: District ADA to Enrollment		0.96	0.96	0.97	0.97	0.97	0.97
RATIO: Combined ADA to Enrollment		0.95	0.96	0.97	0.97	0.97	0.97

CHARTER ADA ADJUSTMENT

ADA transfer: Student from District to Charter (cross fiscal year)

	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	1.00	3.77			
Grades 4-6	0.98	1.99			
Grades 7-8	-	-			
Grades 9-12	-	-			
	1.98	5.76			

ADA transfer: Student from Charter to District (cross fiscal year)

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Wright Elementary (71035) - 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)

5/27/17

		2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	A-11	0.88	1.90			
Grades 4-6	A-12	0.96	1.83			
Grades 7-8	A-13	-	-			
Grades 9-12	A-14	-	-			
		1.84	3.73	-	-	-
Difference (If diff. < 0, no adj. to PY ADA)		0.14	2.03	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
Wright Elementary (71035) - 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)					5/27/17
	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF ADA					
ADA Guarantee - Prior Year	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Grades TK-3	626.78	621.46	595.34	595.34	595.34
Grades 4-6	454.20	452.49	422.15	422.15	422.15
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
LCFF Subtotal	1,080.98	1,073.95	1,017.49	1,017.49	1,017.49
NSS	-	-	-	-	-
TOTAL	1,080.98	1,073.95	1,017.49	1,017.49	1,017.49
ADA Guarantee - Current Year					
Grades TK-3	623.33	595.34	595.34	595.34	595.34
Grades 4-6	452.65	422.15	422.15	422.15	422.15
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
LCFF Subtotal	1,075.98	1,017.49	1,017.49	1,017.49	1,017.49
NSS	-	-	-	-	-
TOTAL	1,075.98	1,017.49	1,017.49	1,017.49	1,017.49
Change in LCFF ADA (excludes NSS ADA)	(5.00) Decline	(56.46) Decline	- No Change	- No Change	- No Change
Funded LCFF ADA					
Grades TK-3	626.78	621.46	595.34	595.34	595.34
Grades 4-6	454.20	452.49	422.15	422.15	422.15
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	1,080.98	1,073.95	1,017.49	1,017.49	1,017.49
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated					
Grades TK-3	2.66	2.98	2.98	2.98	2.98
Grades 4-6	10.60	9.58	9.58	9.58	9.58
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	13.26	12.56	12.56	12.56	12.56
Total					
Grades TK-3	629.44	624.44	598.32	598.32	598.32
Grades 4-6	464.80	462.07	431.73	431.73	431.73
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	1,094.24	1,086.51	1,030.05	1,030.05	1,030.05

Wright Elementary (71035) - 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)

CHARTER IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues included in Property Taxes as listed on the District MYP Data tab

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property taxes per ADA x Charter ADA
 - 2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)
 - 2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)
- For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu of property tax is calculated on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.
1. Property taxes per ADA x District of Residence ADA
 - 2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)
 - 2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2015-16	2016-17	2017-18	2018-19	2019-20
Local Property Taxes	\$ 4,503,110	\$ 4,692,504	\$ 4,692,504	\$ 4,692,504	\$ 4,692,504
Less: RDA incl. in Prop. Taxes	\$ 358,273	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
Local Property Taxes less RDA	\$ 4,144,837	\$ 4,648,504	\$ 4,648,504	\$ 4,648,504	\$ 4,648,504
District LCFF ADA	1,094.24	1,086.51	1,030.05	1,030.05	1,030.05
Total Charter LCFF ADA	495.65	493.63	495.04	495.04	495.04
Total LCFF ADA	1,589.89	1,580.14	1,525.09	1,525.09	1,525.09
Property Taxes per ADA	\$ 2,607.00	\$ 2,941.83	\$ 3,048.02	\$ 3,048.02	\$ 3,048.02
Total Funded by Property Taxes per ADA	\$ 1,292,160	\$ 1,452,176	\$ 1,508,892	\$ 1,508,892	\$ 1,508,892
Total Funded by LCFF Funding per ADA					
Certified In-Lieu Taxes					
Alternative Calculation Tool					
District In-Lieu of Property Tax Transfer	\$ 1,292,160	\$ 1,452,176	\$ 1,508,892	\$ 1,508,892	\$ 1,508,892
Prior Year Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
1 Wright Charter School	\$ 1,292,160	\$ 1,452,176	\$ 1,508,892	\$ 1,508,892	\$ 1,508,892
1. Property taxes per ADA x Charter ADA	495.65	493.63	495.04	495.04	495.04
ADA	\$ 1,292,160	\$ 1,452,176	\$ 1,508,892	\$ 1,508,892	\$ 1,508,892

LCFF Calculator Universal Assumptions										
Wright Elementary (71035) - 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)										
Summary of Funding										
		2015-16		2016-17		2017-18		2018-19		2019-20
Target	\$	10,836,415	\$	10,739,790	\$	10,384,069	\$	10,617,818	\$	10,875,211
Floor		8,681,659		9,757,108		9,853,191		10,086,621		10,380,268
Applied Formula: Target or Floor		FLOOR		FLOOR		FLOOR		FLOOR		FLOOR
Remaining Need after Gap (informational only)		1,022,268		441,912		297,451		237,551		210,301
Current Year Gap Funding		1,132,488		540,770		233,427		293,646		284,642
Miscellaneous Adjustments										
Economic Recovery Target										
Additional State Aid										
Total Phase-In Entitlement	\$	9,814,147	\$	10,297,878	\$	10,086,618	\$	10,380,267	\$	10,664,910
Components of LCFF By Object Code										
		2015-16		2016-17		2017-18		2018-19		2019-20
8011 - State Aid	\$	5,140,195	\$	5,633,581	\$	5,643,386	\$	5,990,183	\$	6,274,826
8011 - Fair Share										
8311 & 8590 - Categoricals										
EPA (for LCFF Calculation purposes)		1,463,002		1,423,968		1,259,620		1,206,471		1,206,471
Local Revenue Sources:										
8021 to 8089 - Property Taxes		4,503,110		4,692,504		4,692,504		4,692,504		4,692,504
8096 - In-Lieu of Property Taxes		(1,292,160)		(1,452,176)		(1,508,892)		(1,508,892)		(1,508,892)
Property Taxes net of in-lieu		3,210,950		3,240,328		3,183,612		3,183,612		3,183,612
TOTAL FUNDING	\$	9,814,147	\$	10,297,878	\$	10,086,618	\$	10,380,267	\$	10,664,910
Basic Aid Status		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid
Less: Excess Taxes	\$		\$		\$		\$		\$	
Less: EPA in Excess to LCFF Funding	\$		\$		\$		\$		\$	
Total Phase-In Entitlement	\$	9,814,147	\$	10,297,878	\$	10,086,618	\$	10,380,267	\$	10,664,910
8012 - EPA Receipts (for budget & cashflow)	\$	1,457,907	\$	1,435,288	\$	1,259,620	\$	1,206,471	\$	1,206,471
Summary of Student Population										
		2015-16		2016-17		2017-18		2018-19		2019-20
Unduplicated Pupil Population										
Agency Unduplicated Pupil Count		882.00		832.00		837.09		837.09		837.09
COE Unduplicated Pupil Count		10.00		5.00		5.00		5.00		5.00
Total Unduplicated pupil Count		892.00		837.00		842.09		842.09		842.09
Rolling %, Supplemental Grant		78.3900%		78.0100%		78.5100%		78.8100%		79.0700%
Rolling %, Concentration Grant		78.3900%		78.0100%		78.5100%		78.8100%		79.0700%
FUNDED ADA										
Adjusted Base Grant ADA		Prior Year		Prior Year		Current Year		Current Year		Current Year
Grades TK-3		629.44		624.44		598.32		598.32		598.32
Grades 4-6		464.80		462.07		431.73		431.73		431.73
Grades 7-8										
Grades 9-12										
Total Adjusted Base Grant ADA		1,094.24		1,086.51		1,030.05		1,030.05		1,030.05
Necessary Small School ADA		Current year		Current year		Current year		Current year		Current year
Grades TK-3										
Grades 4-6										
Grades 7-8										
Grades 9-12										
Total Necessary Small School ADA										
Total Funded ADA		1094.24		1086.51		1030.05		1030.05		1030.05
ACTUAL ADA (Current Year Only)										
Grades TK-3		625.99		598.32		598.32		598.32		598.32
Grades 4-6		463.25		431.73		431.73		431.73		431.73
Grades 7-8										
Grades 9-12										
Total Actual ADA		1,089.24		1,030.05		1,030.05		1,030.05		1,030.05
Funded Difference (Funded ADA less Actual ADA)		5.00		56.46						
Minimum Proportionality Percentage (MPP)										
		2015-16		2016-17		2017-18		2018-19		2019-20
Current year estimated supplemental and concer	\$	2,262,014	\$	2,224,115	\$	2,170,016	\$	2,233,672	\$	2,301,232
Current year Minimum Proportionality Percentag		31.24%		28.65%		28.53%		28.51%		28.58%

LCFF Calculator Universal Assumptions

LEA: Wright Charter
Charter

5 digit District code <i>not</i> 7 digit School code (from the CDS code)	6052377
Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)	Yes
First LCFF certification year (clears prior years on the Calculator tab)	2013-14

Projection Title: 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)

Projection Date: 05/22/17

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
		1.57%			1.02%		1.56%	
		12.00169574%	30.16016166%	52.55761597%	55.03%	43.97%	55.28%	57.51%
		11.75%	28.06%	53.08%	49.08%	43.97%	55.28%	57.51%
\$	12,921.15							
21.5165%	21.1293943%	26.76692016%	25.92116080%	25.4000%	23.7000%	23.7000%	22.7000%	22.7000%

EPA Entitlement as % of statewide adjusted Revenue Limit

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants														
Grades TK-3	\$	6,952	\$	7,011	\$	7,083	\$	7,083	\$	7,193	\$	7,348	\$	7,521
Grades 4-6	\$	7,056	\$	7,116	\$	7,189	\$	7,189	\$	7,301	\$	7,458	\$	7,633
Grades 7-8	\$	7,266	\$	7,328	\$	7,403	\$	7,403	\$	7,518	\$	7,680	\$	7,860
Grades 9-12	\$	8,419	\$	8,491	\$	8,578	\$	8,578	\$	8,712	\$	8,899	\$	9,108
Grade Span Adjustment														
Grades TK-3	\$	724	\$	729	\$	737	\$	737	\$	748	\$	764	\$	782
Grades 9-12	\$	219	\$	221	\$	223	\$	223	\$	227	\$	231	\$	237
Maximum Supplemental Grant (100% UPC)														
		20.00%		20.00%		20.00%		20.00%		20.00%		20.00%		20.00%
Grades TK-3	\$	1,535	\$	1,548	\$	1,564	\$	1,564	\$	1,588	\$	1,622	\$	1,661
Grades 4-6	\$	1,411	\$	1,423	\$	1,438	\$	1,438	\$	1,460	\$	1,492	\$	1,527
Grades 7-8	\$	1,453	\$	1,466	\$	1,481	\$	1,481	\$	1,504	\$	1,536	\$	1,572
Grades 9-12	\$	1,728	\$	1,742	\$	1,760	\$	1,760	\$	1,788	\$	1,826	\$	1,869
Concentration Grant (>55% population)														
		50.00%		50.00%		50.00%		50.00%		50.00%		50.00%		50.00%
Grades TK-3	\$	3,838	\$	3,870	\$	3,910	\$	3,910	\$	3,971	\$	4,056	\$	4,152
Grades 4-6	\$	3,528	\$	3,558	\$	3,595	\$	3,595	\$	3,651	\$	3,729	\$	3,817
Grades 7-8	\$	3,633	\$	3,664	\$	3,702	\$	3,702	\$	3,759	\$	3,840	\$	3,930
Grades 9-12	\$	4,319	\$	4,356	\$	4,401	\$	4,401	\$	4,470	\$	4,565	\$	4,673

LCF
rel

Charter School Data Elements required to calculate the LCFF

Wright Charter (6052377) - 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)

5/27/17

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.57%	0.85%	1.02%	0.00%	1.56%	2.15%	2.35%
GAP Funding rate	12.00%	30.16%	52.56%	55.03%	43.97%	55.28%	57.51%
In-Lieu of Property Tax	917,420	1,032,144	1,292,160	1,452,176	1,508,892	1,508,892	1,508,892
Statewide 90th percentile rate	12,921	---	---	---	---	---	---

UNDUPPLICATED PUPIL PERCENTAGE

Charter School:	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	493	499	517	526	520	520	520
Unduplicated Pupil Count	378	388	404	409	404	404	404
Single Year Unduplicated Pupil Percentage	76.67%	77.76%	78.14%	77.76%	77.70%	77.70%	77.70%
Unduplicated Pupil Percentage (%)	76.67%	77.76%	77.89%	77.89%	77.87%	77.72%	77.70%
		Alternate	Alternate				

Concentration Grant Funding Limitation: District of Physical Location

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Percentage (%)	79.42%	78.50%	78.39%	78.16%	77.70%	77.70%	77.70%
	D-3 / H-3						
Unduplicated Pupil Percentage: Supplemental Grant	76.67%	77.76%	77.89%	77.89%	77.87%	77.72%	77.70%
Unduplicated Pupil Percentage: Concentration Grant	76.67%	77.76%	77.89%	77.89%	77.70%	77.70%	77.70%

AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note Charter School ADA is always funded on Current Year

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	211.76	228.68	216.26	212.79	222.77	222.77	222.77
Grades 4-6	157.11	151.27	168.69	173.73	170.41	170.41	170.41
Grades 7-8	101.25	101.05	110.70	107.11	101.86	101.86	101.86
Grades 9-12							
SUBTOTAL ADA	470.12	481.00	495.65	493.63	495.04	495.04	495.04

RATIO: ADA to Enrollment

	0.95	0.96	0.96	0.94	0.95	0.95	0.95
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LCFF Calculator Universal Assumptions						
Wright Charter (6052377) - 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)						
Summary of Funding						
	2015-16	2016-17	2017-18	2018-19	2019-20	
Target	\$ 4,729,546	\$ 4,707,343	\$ 4,796,411	\$ 4,898,504	\$ 5,013,447	
Floor	3,689,423	4,218,821	4,500,476	4,630,597	4,778,698	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	
Remaining Need after Gap (informational only)	493,459	219,688	165,812	119,808	99,745	
Current Year Gap Funding	546,664	268,834	130,123	148,099	135,004	
Miscellaneous Adjustments	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	
Total Phase-In Entitlement	\$ 4,236,087	\$ 4,487,655	\$ 4,630,599	\$ 4,778,696	\$ 4,913,702	
Components of LCFF By Object Code						
	2015-16	2016-17	2017-18	2018-19	2019-20	
8011 - State Aid	\$ 2,278,263	\$ 2,385,857	\$ 2,513,833	\$ 2,687,579	\$ 2,822,585	
8011 - Fair Share	-	-	-	-	-	
8311 & 8590 - Categoricals	-	-	-	-	-	
EPA (for LCFF Calculation purposes)	665,664	649,621	607,874	582,225	582,225	
Local Revenue Sources:						
8021 to 8089 - Property Taxes	-	-	-	-	-	
8096 - In-Lieu of Property Taxes	1,292,160	1,452,176	1,508,892	1,508,892	1,508,892	
Property Taxes net of in-lieu	-	-	-	-	-	
TOTAL FUNDING	\$ 4,236,087	\$ 4,487,655	\$ 4,630,599	\$ 4,778,696	\$ 4,913,702	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Phase-In Entitlement	\$ 4,236,087	\$ 4,487,655	\$ 4,630,599	\$ 4,778,696	\$ 4,913,702	
8012 - EPA Receipts (for budget & cashflow)	\$ 665,273	\$ 654,850	\$ 607,874	\$ 582,225	\$ 582,225	
Summary of Student Population						
	2015-16	2016-17	2017-18	2018-19	2019-20	
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	404.00	409.00	404.04	404.04	404.04	
COE Unduplicated Pupil Count	-	-	-	-	-	
Total Unduplicated pupil Count	404.00	409.00	404.04	404.04	404.04	
Rolling %, Supplemental Grant	77.8900%	77.8900%	77.8700%	77.7200%	77.7000%	
Rolling %, Concentration Grant	77.8900%	77.8900%	77.7000%	77.7000%	77.7000%	
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	
Grades TK-3	216.26	212.79	222.77	222.77	222.77	
Grades 4-6	168.69	173.73	170.41	170.41	170.41	
Grades 7-8	110.70	107.11	101.86	101.86	101.86	
Grades 9-12	-	-	-	-	-	
Total Adjusted Base Grant ADA	495.65	493.63	495.04	495.04	495.04	
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year	
Grades TK-3	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	
Total Necessary Small School ADA	-	-	-	-	-	
Total Funded ADA	495.65	493.63	495.04	495.04	495.04	
ACTUAL ADA (Current Year Only)						
Grades TK-3	216.26	212.79	222.77	222.77	222.77	
Grades 4-6	168.69	173.73	170.41	170.41	170.41	
Grades 7-8	110.70	107.11	101.86	101.86	101.86	
Grades 9-12	-	-	-	-	-	
Total Actual ADA	495.65	493.63	495.04	495.04	495.04	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	
Minimum Proportionality Percentage (MPP)						
	2015-16	2016-17	2017-18	2018-19	2019-20	
Current year estimated supplemental and concentr	\$ 987,125	\$ 995,005	\$ 1,004,873	\$ 1,038,191	\$ 1,062,428	
Current year Minimum Proportionality Percentag	30.38%	28.49%	27.72%	27.76%	27.59%	

Wright Elementary (71035) - 17-18 Adopted Budget (Avg SSC & DOF Gap closure %)

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant

	2015-16	2016-17	2017-18	2018-19	2019-20
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	2,262,014	2,224,115	2,170,016	2,233,672	2,301,232
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	2,266,554	2,262,014	2,224,115		
3. Difference [1] less [2]	(4,540)	(37,899)	(54,099)	2,233,672	2,301,232
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	(2,386)	(20,856)	(23,787)	1,234,774	1,323,439
GAP funding rate	52.56%	55.03%	43.97%	55.28%	57.51%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	2,262,014	2,224,115	2,170,016	2,233,672	2,301,232
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation	7,241,400	7,763,030	7,605,869	7,835,862	8,052,945
LCFF Phase-In Entitlement	9,814,147	10,297,878	10,086,618	10,380,267	10,664,910
7. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	31.24%	28.65%	28.53%	28.51%	28.58%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 2,262,014	\$ 2,224,115	\$ 2,170,016	\$ 2,233,672	\$ 2,301,232
Current year Minimum Proportionality Percentage (MPP)	31.24%	28.65%	28.53%	28.51%	28.58%

Wright Charter (60523) dget (Avg SSC & DOF Gap closure %)

	2015-16	2016-17	2017-18	2018-19	2019-20
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	1,006,168	1,001,445	1,017,448	1,038,191	1,062,428
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	966,029	987,125	995,005		
3. Difference [1] less [2]	40,139	14,320	22,443	1,038,191	1,062,428
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	21,096	7,880	9,868	573,912	611,002
GAP funding rate	52.56%	55.03%	43.97%	55.28%	57.51%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	987,125	995,005	1,004,873	1,038,191	1,062,428
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation	3,248,962	3,492,650	3,625,726	3,740,505	3,851,274
LCFF Phase-In Entitlement	4,236,087	4,487,655	4,630,599	4,778,696	4,913,702
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	30.38%	28.49%	27.72%	27.76%	27.59%

*percentage by which services for unduplicated students must be increase all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage on Grant Funding, step 5.

RY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant in the LCAP year	\$ 987,125	\$ 995,005	\$ 1,004,873	\$ 1,038,191	\$ 1,062,428
Current year Minimum Proportionality Percentage (MPP)	30.38%	28.49%	27.72%	27.76%	27.59%

BALANCING SPREADSHEET

2017-18 Adopted Budget

(complete and submit with Adopted Budget)

Purpose: verify that the Escape adopted budget and the Multi-year Projection agree to the LCFF Calculator results

This tab is for a District with internal 03 charter

Avg SSC & DOF Gap Closure % = 55.28% Avg SSC & DOF Gap Closure % = 57.51%

select District name from drop-down

*

		2016-17	2017-18	2018-19	2019-20
LCFF Calculator					
from calculator	State Aid	5,633,582	5,643,386	5,937,035	6,221,678
	EPA (from GL)	1,423,968	1,259,620	1,259,620	1,259,620
	Property Taxes	4,692,504	4,692,504	4,692,504	4,692,504
	In-Lieu	-1,452,176	-1,508,892	-1,508,892	-1,508,892
	<i>subtotal</i>	10,297,878	10,086,618	10,380,267	10,664,910
from calculator	State Aid	2,385,858	2,513,833	2,661,930	2,796,936
	EPA (from GL)	649,621	607,874	607,874	607,874
	Property Taxes	1,452,176	1,508,892	1,508,892	1,508,892
		4,487,655	4,630,599	4,778,696	4,913,702
additional sources (not in calculator)	property tax transfer-spec ed 8097	179,674	175,135	175,135	175,135
	Deferred Maintenance transfer	-50,176	-50,176	-50,176	-50,176
	Variance for prior year adjustments	129,498	124,959	124,959	124,959
	SUBTRACT				
	<i>total</i>	\$14,915,031	\$14,842,176	\$15,283,922	\$15,703,571
Escape					
sacs fund 01 + 03	0000	8,019,440	10,024,713		
sacs fund 01 + 03	0000	2,073,589	1,867,494		
sacs fund 01 + 03	0000	4,692,504	4,692,504		
sacs fund 01 + 03	0000	-50,176	-50,176		
sacs fund 01 + 03	0000	0	0		
sacs fund 01 + 03	6500	179,674	175,135		
	<i>total</i>	\$14,915,031	\$16,709,670		
fund 14	0000	50,176	50,176		
Multi-year Projection					
MYP- sacs fund 01 + 03		14,915,031	14,842,176	15,283,922	15,703,571
MYP- other funds		0	0	0	0
	<i>total</i>	\$14,915,031	\$14,842,176	\$15,283,922	\$15,703,571

balanced

balanced

out of balance

balanced

SECTION V

6/12/2017

Budget assumption:

- | | Avg of SSC & DOF Gap closure % | Avg of SSC & DOF Gap closure % | 6/12/20 |
|---|--------------------------------|--------------------------------|---------|
| 1 Reserve for Economic Uncertainty = 5.0% of GF expense | | | |
| 2 Contribution to Routine Restricted Maintenance will increase to 3% of GF expenses by 20-21 | | | |
| 3 Assumes \$0 for direct cost charge to Cafeteria fund (negative expense budgeted in object 7350) | | | |

Object Codes		Year 1 – Projection – 2016-17			Year 2 – Projection – 2017-18			Year 3 – Projection – 2018-19			Year 4 – Projection – 2019-20		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
4	COLA percentage	enter in "Total" column			enter in "Total" column			enter in "Total" column			enter in "Total" column		
5	Avg SSC & DOF Gain Closure percentage	0.00%			1.56%			2.15%			2.35%		
6	Consumer Price Index	55.03%			43.97%			55.28%			57.51%		
7	Certificated step & column increase	2.50%			3.11%			3.19%			2.86%		
8	Classified step & column increase	2.31%			2.17%			2.17%			2.17%		
9	STRS rate	12.58%			14.43%			16.28%			18.13%		
10	PERS rate	13.888%			15.531%			18.10%			20.80%		
11	Certificated statutory benefits	3.85%			9.74%			3.54%			3.54%		
12	Classified statutory benefits	10.05%			1.525.07			9.74%			9.74%		
13	Funded ADA CY or PY (includes COE ADA)	FY16 P2 Dist/FY17 P2 WCS/COE			FY17 P-2 Dist/COE & WCS			FY17 P-2 Dist/COE & WCS			FY17 P-2 Dist/COE & WCS		
14	Revenue	1,577.70			1,525.07			1,525.07			1,525.07		
15	Local Control Funding Formula	14,747,125			14,717,217			15,158,963			15,578,612		
16	Federal Revenues	(50,176)			(50,176)			(50,176)			(50,176)		
17	State Revenues	664,818			641,526			558,128			558,128		
18	Local Revenues	622,438			255,034			255,034			255,034		
19	Total Revenue	1,677,736			1,158,990			1,171,782			1,186,065		
20	Expenditures	737,743			577,862			577,862			577,862		
21	Certificated Salaries	16,068,500			15,511,307			15,953,053			16,372,702		
22	Classified Salaries	2,696,388			2,321,876			2,251,270			2,265,553		
23	STRS	7,073,326			6,938,310			7,109,305			7,263,577		
24	STRS on Behalf	5,952,543			5,847,472			5,974,362			6,104,006		
25	PERS	1,645,918			1,687,330			1,727,320			1,768,257		
26	Employee Benefits – Statutory	709,137			831,789			972,626			993,732		
27	Employee & Retiree Benefits – Health & Welfare	-			-			-			-		
28	Books and Supplies	520,720			520,720			520,720			520,720		
29	Services, Other Operating Expenses	309,950			348,031			312,645			320,055		
30	Capital Outlay	403,166			373,559			379,733			388,310		
31	Other Outgo	118,133			109,242			112,528			115,107		
32	Total Expenditures	521,299			482,801			492,261			503,417		
33	Excess (Deficiency)	2,029,096			2,273,829			2,633,829			2,663,329		
34	* Transfers In	1,666,136			1,814,028			1,804,028			1,803,528		
35	* Transfers Out (enter as negative)	856,740			301,415			672,669			723,448		
36	Other Sources	1,158,155			176,843			182,484			188,306		
37	Other Uses (enter as negative)	1,467,085			1,379,231			1,423,228			1,468,629		
38	Contributions	427,562			438,199			-			-		
39	Total Transfers/Other Uses	10,637			438,199			-			-		
40	Net Increase (Decrease)	243,422			(122,535)			123,886			144,292		
41	Prior year carryover	-			167,730			-			-		
42	Actual surplus (deficit)	-			-			-			-		
43	Fund Balance	-			-			-			-		
44	Beginning Balance	-			-			-			-		
45	Audit Adjustment(s)	-			-			-			-		
46	Net Ending Balance	-			-			-			-		

2017-18 Adopted Budget Multi-Year Projection

Budget assumptions:

- 1 Reserve for Economic Uncertainty = 5.0% of GF expense
- 2 Contribution to Routine Restricted Maintenance will increase to 3% of GF expenses by 20-21
- 3 Assumes \$0 for direct cost charge to Cafeteria fund (negative expense budgeted in object 7350)

6/12/2017

Avg of SSC & DOF Gap closure %

Avg of SSC & DOF Gap closure %

Object Codes	Year 1 -- Projection -- 2016-17			Year 2 -- Projection -- 2017-18			Year 3 -- Projection -- 2018-19			Year 4 -- Projection -- 2019-20		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
45 Components of Ending Balance:												
46 Revolving Cash (nonspendable)	9711	-	5,500	5,500	-	5,500	5,500	-	5,500	5,500	-	5,500
47 Stores (nonspendable)	9712	-	-	-	-	-	-	-	-	-	-	-
48 Restricted	9740	357,408	357,408	-	330,702	330,702	-	330,702	330,702	-	330,702	330,702
49 Stabilization Arrangements (committed)	9750	-	-	-	-	-	-	-	-	-	-	-
50 Unassigned												
51 16-17 Unrestricted C/O (for 16-17 UA only)	9789	-	-	-	-	-	-	-	-	-	-	-
52 Reserve for Economic Uncertainty	9789	926,073	926,073	897,786	-	897,786	904,022	-	904,022	924,698	-	924,698
53 Mandated Cost 1-time revenue (for Dark Fiber)	9789	88,839	88,839	88,839	-	88,839	88,839	-	88,839	88,839	-	88,839
54 Technology Reserve (one year)	9789	700,000	700,000	700,000	-	700,000	700,000	-	700,000	700,000	-	700,000
55 Deferred Maintenance projects	9789	1,681,729	1,681,729	1,681,729	-	1,681,729	1,681,729	-	1,681,729	1,681,729	-	1,681,729
56 Prop 39 contribution	9789	158,825	158,825	158,825	-	158,825	158,825	-	158,825	158,825	-	158,825
57 Special Ed reserve (\$42K times 8)	9789	336,000	336,000	336,000	-	336,000	336,000	-	336,000	336,000	-	336,000
58 High risk field trip deductible (\$20K times 4)	9789	80,000	80,000	80,000	-	80,000	80,000	-	80,000	80,000	-	80,000
59 Potential Decline in Enrollment (\$10K x 13)	9789	130,000	130,000	130,000	-	130,000	130,000	-	130,000	130,000	-	130,000
60 Textbook adoptions (Math/Science)	9789	300,000	300,000	400,000	-	400,000	400,000	-	400,000	400,000	-	400,000
61 Revenue calc'd at SSC Gap % FY18-19	9789	129,855	129,855	129,855	-	129,855	129,855	-	129,855	129,855	-	129,855
62 Revenue calc'd at SSC Gap % FY19-20	9789	192,705	192,705	192,705	-	192,705	192,705	-	192,705	192,705	-	192,705
63 Unassigned/Unappropriated Amount	9790	29,004	29,004	29,192	-	29,192	146,842	-	146,842	270,458	-	270,458
64 Net Ending Balance		4,758,530	5,115,938	4,830,431	330,702	5,161,133	4,954,317	330,702	5,285,019	5,098,609	330,702	5,429,311

64 Fund 17 Undesignated Fund Balance

124,888

127,488

127,488

2017-18 Adopted Budget - Multi-Year Assumptions

17-18 Revenues

LCFF revenue	8010-8099	Revenue based on LCFF calculator Gap Closure rate 43.97%
Federal Revenues	8100-8299	No change from 2016-17 revenue
State Revenues	8300-8599	Increased Special Ed state revenue 1.56% COLA
Transfers In	8900-8929	Transfer from Fund 17 \$167,730 for Math textbook Adoption \$112,000 to FD 01 District and \$55,730 to FD 03 WCS

17-18 Expenses Unrestricted & Restricted

Certificated Salaries	1000-1999	Step & column 2.17%
Classified Salaries	2000-2999	Step & column 2.37%
Employee Benefits	3101-3102 3201-3202	STRS rate 14.43 % PERS rate 15.531 %
Health & Welfare benefits	3401-3402	Increased employer cap to \$738 EE only, \$1,268 EE +1, and \$1,599 EE +family
Workers Comp	3601-3602	Rate decreased from \$2.35 to \$2.04

17-18 staff additions/reductions & changes

Certificated staff changes:

Eliminate 4 retiring teacher positions times 1.0 FTE = 4.0 FTE
RL Reading Specialist reduced to .8 FTE Pos #74 (leaves a .2 FTE vacancy)

Add new 1.0 FTE teaching position Pos #306 (RL)
Add .5 FTE RSP teaching position Pos #305 (WCS)

Pos #296 .5 FTE WCS Counselor - reduced to .25 FTE

Note: WCS Counselor pos #296 shows .5 FTE authorized, so created a vacancy for .25 FTE in error
Solution/Fix: Enter (\$15,997.86) for salary and (\$17,259) for H&W in supplemental model for account
code 03-0400-0-1110-3110-1200-105-9700

Classified staff changes:

Eliminate 7 SSIA positions
Eliminate Braille aide
Eliminate 2 Full Inclusion Aides

Add new 1.0 FTE Speech & Language Assistant (JX & WCS) Range 26/Step 15
Add new Preschool Aide (3 hours per day)
Add new Preschool Office Assistant (1 hour per day)

Administrative staff changes:

Pos #252 Reduce Director of Curriculum to .7 FTE
Pos #278 WCS Asst Principal increased from .5 FTE to .75 FTE (Pos #296 WCS Counselor decrease from .5
FTE to .25 FTE)

Pos #5 1.0 FTE Special Ed Coordinator - reduced to .5 FTE, increase days from 190 to 205
 New Pos #309 .5 FTE Special Ed Preschool Principal at Step 2 (17-18 is 2nd year as Preschool Principal)
 Note: Spec Ed Coordinator Pos #5 shows 1.0 FTE authorized, so created a vacancy for .5 FTE in error
 Solution/Fix: Entered (\$47,486.70) for salary and (\$17,259) for H&W in supplemental model for account
 code 01-6500-0-5770-2100-1300-600-97AD

Certificated Salaries 1000-1999	Step & column 2.17%
	Supplemental salaries:
	Eliminate ELA and Math Committee stipends
	Add Curriculum Committee stipends (4 per site x \$500)
	0x-0400-0-4760-1000-1153-10x-9900

Books and Supplies 4000-4999	Multiply by CPI 3.11%
	Budget 17-18 Math textbook adoption expenditures
	JX \$150,000
	RL \$150,000
	<u>WCS \$150,000</u>
	Total \$450,000

Services, Other Operating Expenses 5000-5999	Multiply by CPI 3.11%
	Budget RCSS Preschool fee-for-service \$84,000 (\$42K times 2)
	Increased RCSS Primary fee-for-service \$27,925 to \$587,600
	Eliminated RCSS Preschool Speech fee-for-service
	Continued NCOE CalServes contract (RL & WCS) \$262,500
	Continued NCOE CalServes contract (RL & WCS) \$45,000
	Property & liability insurance budget \$82,368 (same as 16-17)

18-19 Revenue Unrestricted
 LCFF revenue 8010-8099

Revenue based on LCFF calculator
 Gap Closure rate Average SSC & DOF rates = 55.28%

18-19 Revenue Restricted
 Federal revenue 8100-8299

Reduce restricted federal revenue by 13% (per Trump budget) =
 (\$97,990)

State revenue 8300-8599

increase Special Ed state revenue by 2.15% COLA = \$12,792

18-19 Expenses Unrestricted & Restricted

Certificated Salaries 1000-1999	Step & column 2.17%
Classified Salaries 2000-2999	Step & column 2.37%
Employee Benefits 3101-3102	STRS rate 16.28 %
3201-3202	PERS rate 18.1 %
	Budget same 16-17 STRS On Behalf (budgeted revenue also)
Employee H&W and Retiree Benefits 3901-3999	Reduce PY retire incentive (\$25,500), add CY retire incentive = \$15,500

Services, Other Operating Expenses 5000-5999	Multiply by CPI 2.15% Contains \$250K increase cost to WCTA JPA Contains \$50,736 one time payment for Dark Fiber
Other Outgo 7000-7999	West County Transportation Agency Phase 2 WCTA facility lease payment \$35,773 starts 7-1-17 Note: \$1,600.70 for Phase I continues until April 2020 (both are combined in 03-0000-0-0000-9200-7299-000-TRSP)
<u>19-20 Revenue Unrestricted</u>	
LCFF revenue 8010-8099	Revenue based on LCFF calculator Gap Closure rate Average SSC & DOF rates = 57.51%
<u>19-20 Revenue Restricted</u>	
Federal revenue 8100-8299	Maintain reduction of restricted federal revenue by 13% (per Trump budget) = (\$97,990)
State revenue 8300-8599	increase Special Ed state revenue by 2.35% COLA = \$14,283
<u>19-20 Expenses Unrestricted & Restricted</u>	
Certificated Salaries 1000-1999	Step & column 2.17%
Classified Salaries 2000-2999	Step & column 2.37%
Employee Benefits 3101-3102 3201-3202	STRS rate 18.13 % PERS rate 20.8 % Budget same 16-17 STRS On Behalf (budgeted revenue also)
Employee H&W and Retiree Benefits 3901-3999	Reduce PY retire incentive (\$15,500), add CY retire incentive = \$15,500
Services, Other Operating Expenses 5000-5999	Multiply by CPI 2.35% Contains \$250K increase cost to WCTA JPA

District Name: Wright

ADOPTED BUDGET FISCAL YEAR
DATA INPUT SECTION
(PROJECTED)

PROJECTED MONTHLY CASH FLOW
ADOPTED BUDGET 2017-18 FISCAL YEAR

Start with your projected annual cash balance on July 1

Includes revenue and expenditure accruals at year-end--cash is adjusted through section D below

Important: Enter your current year's budget totals in this column

Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS NON-CASH	OTHER	Projected Total for the Fiscal Year	Current Year Budget
A BEGINNING CASH	4,851,438	4,487,393	3,550,276	2,938,143	2,552,344	1,863,742	4,084,756	3,941,059	5,342,982	3,620,804	5,043,305	4,262,030				
B REVENUES																
LCFF Sources:																
StateAid	468,887	468,887	843,097	780,700	843,997	943,996	843,697	793,553	708,455	887,669	698,950	-			8,382,178	8,382,178
EPA	-	-	466,874	-	-	466,874	-	-	466,874	-	-	466,874			1,867,494	1,867,494
LCFF Sources:																
Property Taxes	-	-	5,438	-	-	2,885,199	43,850	14,858	16,917	1,620,072	106,161	-			4,692,504	4,692,504
Federal Revenue	12,466,600	6,178	-	1,164	9,547	293,179	100,515	-	373,334	101,843	13,637	-			652,806	652,806
Other State Revenue	288,121	47,371	-	65,942	51,675	133,128	252,049	6,247	149,576	121,762	43,127	-			1,158,990	1,158,990
Other Local Revenue	52,563	76,201	75,029	260,852	72,497	108,551	42,377	48,409	150,940	118,461	103,019	-			1,179,121	1,179,121
Interfund Transfer In	-	-	-	-	-	-	-	-	-	-	-	-			-	-
TOTAL REVENUES	562,985	598,637	1,391,337	1,147,749	977,716	4,730,926	1,322,795	863,307	1,956,047	2,849,913	964,895	466,874			17,833,183	17,833,183
C EXPENDITURES																
Certificated Salaries	12,802	604,080	674,469	682,710	681,847	696,512	668,542	677,874	679,534	678,704	839,781	-			6,958,311	6,958,311
Classified Salaries	49,771	212,794	226,041	230,359	232,356	280,722	230,142	235,703	228,251	236,983	238,941	-			2,377,668	2,377,668
Employees Benefits	592,736	406,972	396,448	399,367	403,003	403,266	395,698	400,885	397,044	397,453	425,156	-			4,618,225	4,618,225
Books and Supplies	3,039	129,014	530,183	41,568	46,685	18,355	18,115	16,238	16,650	12,835	16,679	-			849,511	849,511
Sales/Other Oper Exps	248,633	197,693	185,323	178,846	300,216	265,048	1,051,537	230,684	192,529	95,839	217,560	-			3,074,930	3,074,930
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Other Outlay	-	-	-	-	-	-	-	-	63,429	5,097	8,348	-			77,073	77,073
TOTAL EXPENDITURES	927,051	1,526,754	2,012,468	1,533,050	1,664,808	1,911,922	3,366,493	1,361,784	1,378,135	1,427,091	1,246,070	-			17,955,718	17,955,718
D-1 CHANGES IN CURRENT ASSETS:																
INCREASE/(DECREASE)																
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-			-	-
Accounts Receivable	9210-9250	-	-	-	-	-	-	-	-	-	-	-			-	-
Due from Other Funds	9310-9319	-	-	-	-	-	-	-	-	-	-	-			-	-
Stores	932X	-	-	-	-	-	-	-	-	-	-	-			-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-			-	-
TOTAL CHANGES IN ASSETS																
D-2 CHANGES IN LIABILITIES:																
INCREASE/(DECREASE)																
Accounts Payable	9500-9599	-	-	-	-	-	-	-	-	-	-	-			-	-
Payroll Due to Govt	9610	-	-	-	-	-	-	-	-	-	-	-			-	-
Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-			-	-
Temporary Loans	9615	-	-	-	-	-	-	-	-	-	-	-			-	-
TRAP Payable	9641	-	-	-	-	-	-	-	-	-	-	-			-	-
Unearned Revenue	9650-9659	-	-	-	-	-	-	-	-	-	-	-			-	-
TOTAL CHANGES IN LIABILITIES																
AUDIT ADJUSTMENT	97XX	-	-	-	-	-	-	-	-	-	-	-			-	-
NET INCREASE/(DECREASE) IN CASH from changes in assets, liabilities and audit adj																
NET CHANGE IN CASH:																
INCREASE/(DECREASE)																
ENDING CASH (A+E)	4,487,393	3,550,276	2,938,143	2,552,344	1,863,752	4,984,756	3,941,059	3,242,982	3,670,894	5,043,305	4,262,030	4,728,003			4,728,003	4,728,003
CASH PLUS ACCRUALS																

Net Change for the Year: Objects 9xxx