

**BOARD MEETING ITEM**

**MEETING DATE:** March 15, 2018

**CATEGORY:** **ITEM NO. 9 – ACTION ITEMS**

**TOPIC:** **Item No. 9.3:** Approval Second Interim Budget Report

**SUBMITTER:** Margaret Skikos, Business Manager

**DESCRIPTION:** The 2nd Interim Report is an overview of financial performance for the period ending January 31, and forecasting through June 30, 2018. It is prepared in accordance with California Education Code, which incorporates provisions of AB1200 and AB2756 requiring each district to file interim reports twice each fiscal year.

**RECOMMENDATION:** Approve as submitted, with positive certification.

Wright School District  
2017-18  
2nd Interim Budget

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Wright School District  
2017-18  
2nd Interim Budget

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**WRIGHT SCHOOL DISTRICT**  
**2017-18 2nd Interim Budget Narrative**  
**March 15, 2018**

**INTRODUCTION**

The 2017-18 2nd Interim 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 2017-18 January Revise Budget. The Governor has budgeted an increase in funding for 2017-18 with a 44.97% gap closure percentage, and has proposed full funding of the Local Control Funding Formula (LCFF) in 2018-19. These increases in revenue are not new money, but rather restoration of cuts made since the 2007-08 recession.

The State Allocation Board (SAB) met February 28, 2018 and reported that the spring general obligation bond sale will close on March 15, 2018. According to our bond consultant Jack Schreder & Associates, the bond sale should be substantial enough to fund Wright's \$1.9 million allocation.

**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 generates capital gains tax, which is hard to predict.

**One-Time Discretionary Funds**

The Governor's has allocated \$148 per ADA in one-time Mandated Cost Reimbursement revenue for 2017-18, which amounts to \$223,886. This money will be transferred to Special Reserve for Capital Outlay Projects Fund 40 to pay for the JX Modular building.

**JX Modular building**

Estimated costs for the JX Modular project exceed the \$874,182 remaining balance of Phase III /Series C bond money in Building Fund 21. Other sources of funding to cover the costs of the project are:

General Fund 01/03

\$ 222,860 2017-18 Mandated Cost Reimbursement one-time funding  
\$ 75,421 2016-17 remaining Mandated Cost Reimbursement one-time funding

Deferred Maintenance Fund 14

\$ 87,549 Unrestricted Ending Fund Balance

Special Reserve for Capital Outlay Projects Fund 40

\$ 124,786 Unrestricted Fund Balance  
\$ 150,223 Redevelopment Fund Balance

\$84,065 was spent in 2016-17 using Phase III /Series C bond money in Building Fund 21. Estimated remaining costs for JX Modular project equal \$1,535,021; total cost of the project is \$1,619,086.

**Prop 39**

The district has received \$443,692 of its \$555,849 Prop 39 funding. Wright Charter School has received \$219,588 of its \$275,602 Prop 39 funding. The charter utilized \$203,731 for solar panels on the Multiuse Room. For all three sites, lighting retrofits were completed this past summer, and HVAC projects will begin in summer 2018. Because LED lights were used to replace the old fluorescent lights, no new wiring was needed, which reduced the costs. The contribution for Prop 39 projects is \$123,457 for the district and \$24,178 for charter; with this commitment, we are able to utilize all of the Prop 39 funding.

## LOCAL CONTROL FUNDING FORMULA

Local Control Funding Formula (LCFF) is at 97% full implementation and will reach the targeted entitlement in 2018-19:

LCFF Gap Closure Percentage	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
School Services of California	44.97%	100.00%	0%
Department of Finance	44.97%	100.00%	0%

There is 1.56% statutory cost-of-living adjustment (COLA) for 2017-18. The Governor projects 2.51% COLA in 2018-19 and 2.41% 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 78.76% for the District and 78.38% 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 and 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%	17.70%	20.00%	22.70%

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 which is directly tied to the state's ongoing ability to fund the



LCFF through Proposition 98 growth. The district is experiencing declining enrollment which also impacts revenues; in addition, future wage increases may cause a reduction in unduplicated pupil 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.

## 2ND INTERIM REPORT

Following are parameters Sonoma COE requires for preparing the 2017-18 2nd Interim Budget and Multi-year financial projections:

1. 2017-18 Budget based on the Governor's January Revise Budget:
  - 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 100% LCFF Gap closure percentage in 2018-19, 0% in 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 2nd INTERIM BUDGET SUMMARY- GENERAL FUND (District & Charter Combined)

#### Components of Ending Balance:

General Fund Projected Revenues	\$ 18,382,824	Revolving Cash	\$ 5,500
General Fund Projected Expenditures	(\$ 18,111,645)	5% Reserve Econ Uncert	\$ 920,496
Excess	\$ 271,179	Technology reserve	\$ 700,000
Less Transfers Out	\$ (298,281)	Deferred Maint projects	\$ 1,681,729
Net Increase/Decrease	\$ (27,102)	Prop 39 contribution	\$ 147,635
2017-18 Beginning Balance	\$ 5,463,285	Special Ed reserve	\$ 252,000
Est. 2017-18 Ending Balance	\$ 5,436,183	High-risk Field trips	\$ 80,000
		Potential enrollment decline	\$ 130,000
		Textbook adoptions (Math)	\$ 225,000
		Textbook adoptions (Sci)	\$ 300,000
		Internet Upgrade	\$ 34,000
		Dark Fiber Costs	\$ 50,736
		Prop 39 revenue C/O	\$ 377,186
		Undesignated	\$ 531,901
		<b>Total</b>	<b>\$ 5,436,183</b>

## 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 = 1,070
3. 16-17 District P-2 ADA = 1,019.24
4. 17-18 District projected ADA = 1,038.43 (includes NPS and County Office of Ed 4.5 ADA)
5. Unduplicated pupil count 78.76%
6. LCFF entitlement/ ADA = \$9,804

State Aid	\$ 6,912,375
Property taxes net of in-lieu	\$ 3,268,543
<b>Total:</b>	<b>\$10,180,918</b>

### **Charter School**

1. Statutory COLA = 1.56%
2. Projected enrollment = 493
3. 16-17 Charter P-2 ADA = 493.63
4. 17-18 Charter projected ADA = 469.34
5. Unduplicated pupil count 78.38%
6. LCFF entitlement/ ADA = \$9,371

State Aid	\$2,963,163
Estimated in-lieu property tax	\$1,435,016
Total:	\$4,398,179

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**

Title I revenue increased \$86,984, which was used to pay \$45,000 for CalServes programs and Reading Specialists salary/ benefits at RL Stevens and Wright Charter School. 2018-19 shows a reduction of \$44,907 due to the elimination of Title II funding. No sequestration on Title I, Title II, Title III, or Special Ed federal revenues.

### **State Lottery**

- ☐ Unrestricted Base Funding      \$146 per prior-year annual ADA
- ☐ Restricted Proposition 20      \$ 48 per prior-year annual ADA

### **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 \$14,112 (ends in 2017-18)

### **Contributions from General Fund to support restricted programs**

- ☐ 2017-18 Special Ed encroachment equals \$2,505,296, 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 is \$554,226. Annual facility lease costs to West County Transportation Agency are budgeted in Capital Facilities Fund 25: annual cost of \$8,209 for Phase 1 will continue until April 2020; annual cost of \$35,773 for Phase 2 starts this year and continues for 30-years.
- ☐ Since Adopted Budget, Routine Restricted Maintenance encroachment was increased \$96,113 to \$564,238 to meet School Facility Program funding requirement of 3% of general fund expense.

### **State approved indirect rate: 6.98%**

- ☐ Some categorical programs are subject to indirect costs; the estimated indirect charge is \$28,188. The indirect cost rate for federal programs is limited to 3%, except for Title III which is 2%.
- ☐ \$39,000 is budgeted for Cafeteria Direct fees charged by the general fund.

<b>EXPENDITURES - General Fund</b>
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### **Salaries & Benefits**

Wright School District has budgeted for 87.3618 full-time equivalent (FTE) Certificated staff, 64.5875 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 became 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 may not be sufficient to meet the minimum wage requirement beginning in the 2019-20 fiscal year.

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 \$64.59 for single coverage, \$117.03 for EE +1 and \$168.28 for family coverage. Vision coverage cost is a composite rate of \$26.18.

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 6/30/2018 will be \$44,500.

#### **Utilities**

Electricity/natural gas and water costs for 2017-18 are budgeted based on 2016-17 costs plus 3.18% 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.

### **OTHER FUNDS**

#### **Cafeteria Fund (13)**

Cafeteria Fund projects a loss of (\$58,613) in 2017-18. We began charging 1 hour of night custodian time 12.5% to Cafeteria (had been charged entirely to general fund). PERS rate increased 2.569% this year. Consumer price index of 3.42 % increased the cost of supplies. Projected ending fund balance is \$312,598 which includes \$11,456 in inventory.

#### **Deferred Maintenance Fund (14)**

Deferred Maintenance allocation of \$50,176 incorporated into the state aid portion of the Local Control Funding Formula revenue will no longer be transferred to Fund 14 to fund maintenance projects; instead it will remain in the general fund to pay for the 3% contribution to Routine Restricted Maintenance. The \$87,548 remaining balance in Fund 14 will be transferred to Special Reserve for Capital Outlay Fund 40 to fund the JX Modular project.

#### **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 is available for transfer to the General Fund to pay for future textbook adoptions. The projected ending fund balance in Fund 17 is \$296,089.

**Building Fund (21)**

Phase II Modernization was completed in August 2016. Phase III Modernization budget includes \$272,679 for Wright Start Preschool Modular and \$874,182 for the JX Modular. The projected ending balance in Fund 21 is \$12,079 for budgeted interest.

**Capital Facilities Fund (25)**

Developer fee revenues are up this year due to a nearby housing development. \$136,524 is budgeted for 2017-18 developer fee revenue. The projected ending balance in Fund 25 is \$272,669.

**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 is set aside in resource 9011 for paving and other projects.

\$124,786 in Fund 40 Unrestricted funds and \$150,222 in Redevelopment Funds will be used for the JX Modular project. Additional funds to be transferred to this fund to pay for the JX Modular are \$298,281 one-time money from General Fund, and \$87,310 from Deferred Maintenance Fund 14.

The projected ending balance in Fund 40 is \$0.

## SSC School District and Charter School Financial Projection Dartboard 2018-19 Governor's Proposed State Budget

This version of SSC's Financial Projection Dartboard is based on the 2018-19 Governor's State Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. 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
2017-18 Initial Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 2.51%	\$181	\$183	\$189	\$219
2018-19 Base Grants	\$7,374	\$7,484	\$7,707	\$8,931

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,374	\$7,484	\$7,707	\$8,931
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$767	-	-	\$232
2018-19 Adjusted Base Grants	\$8,141	\$7,484	\$7,707	\$9,163
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	44.97%	100.00%	-	-	-
Department of Finance Gap Funding Percentage	44.97%	100.00%	-	-	-
Gap Funding Percentage (as of May Revise)	43.97%	-	-	-	-
Statutory COLA <sup>1</sup>	1.56%	2.51%	2.41%	2.80%	3.17%

PLANNING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share <sup>2</sup>	1.56%	2.51%	2.41%	2.80%	3.17%
California CPI	3.18%	3.22%	3.04%	2.94%	2.99%
California Lottery	Unrestricted per ADA	\$146	\$146	\$146	\$146
	Restricted per ADA	\$48	\$48	\$48	\$48
Mandate Block Grant (District)	Grades K-8 per ADA	\$30.34	\$31.10	\$31.10	\$31.10
	Grades 9-12 per ADA	\$58.25	\$59.71	\$59.71	\$59.71
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$15.90	\$16.30	\$16.30	\$16.30
	Grades 9-12 per ADA	\$44.04	\$45.15	\$45.15	\$45.15
One-Time Discretionary Funds per ADA	\$147	\$295	-	-	-
Interest Rate for Ten-Year Treasuries	2.52%	2.90%	3.05%	3.20%	3.10%
CalPERS Employer Rate (projected) <sup>3</sup>	15.531%	17.7%	20.0%	22.7%	23.7%
CalSTRS Employer Rate (statutory)	14.43%	16.28%	18.13%	19.10%	19.10%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$66,000	0 to 300
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

<sup>1</sup> Target for CFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

<sup>2</sup> Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant

<sup>3</sup> Rate is final for 2017-18 fiscal year

### HISTORY OF ENROLLMENT / ADA

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

#### CBEDS ENROLLMENT HISTORY

2012-13	2013-14	2014-15	2015-16	2016-17
1,118	1,127	1,123	1,121	1,058
			(a)	(b)

Adopted	CBEDS	Projected
2017-18	2017-18	2017-19
1,055	1,065	1,070

(c)

Projected
2018-19
1,080

#### P-2 AVERAGE DAILY ATTENDANCE

2012-13	2013-14	2014-15	2015-16	2016-17
1089.74	1090.75	1,082.68	1,076.87	1,019.12

Adopted
2017-18
1,019.24
<i>P-2 ADA</i>

2nd Interim
LCFF calc
2017-18
1,033.93

LCFF calc
2018-19
1,043.56

#### RATIO OF ADA TO ENROLLMENT

2012-13	2013-14	2014-15	2015-16	2016-17
0.9747	0.9678	0.9641	0.9606	0.9633

Projected

Adopted
2017-18
0.9661

2017-18
0.9663

2018-19
0.9663

5 Year Average Ratio

0.9661

District **decrease** in enrollment in 16-17 = (63) (b) minus (a)  
 District **increase** in enrollment in 17-18 = 12 (c) minus (b)

District increase in 17-18 funded ADA since Adopted Budget = 14.69

### HISTORY OF ENROLLMENT / ADA

Wright Charter School

#### CBEDS ENROLLMENT HISTORY

2012-13	2013-14	2014-15	2015-16	2016-17
492	493	499	517	526
			(d)	(e)

Adopted	CBEDS	Projected
2017-18	2017-18	2017-18
520	497	493

(f)

Projected
2018-19
472

#### P-2 AVERAGE DAILY ATTENDANCE

2012-13	2013-14	2014-15	2015-16	2016-17
465.00	470.12	481.00	495.65	493.63

Adopted
2017-18
495.02

2nd Interim
LCFF calc
2017-18
469.34

LCFF calc
2018-19
449.34

#### RATIO OF ADA TO ENROLLMENT

2012-13	2013-14	2014-15	2015-16	2016-17
0.9451	0.9536	0.9639	0.9587	0.9385

Adopted
2017-18
0.9520

2017-18
0.952

2018-19
0.952

5 Year Average Ratio

0.9520

Charter increase in enrollment in 16-17 = 9 (e) minus (d)  
 Charter decrease in enrollment in 17-18 = (33) (f) minus (e)

Charter decrease in 17-18 funded ADA since Adopted Budget = (25.68)

#### SUMMARY

COMBINED decrease in enrollment in 16-17 = (54)  
 COMBINED decrease in enrollment in 17-18 = (21)

Pos01a

FTE Summary by Job Class

Active on 02/28/2018

Location	Paid LOA FTE	LOA FTE	Number of Positions	Number of Assignments	Authorized FTE	Used FTE	Available FTE
<b>ADMIN - Admin</b>							
1DIRCURR - Director of Curriculum			1	1	0.70000	0.70000	
0000 - WRIGHT DISTRICT OFFICE							
1PRGCOORD - Sp ED Coordinator			1	1	0.50000	0.50000	
0000 - WRIGHT DISTRICT OFFICE							
1PRINCIPAL - Admin/Principal			1	1	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 - Wright Start Preschool			1	1	0.50000	0.50000	
<b>Totals for Job Class 1PRINCIPAL</b>	<b>0.00000</b>	<b>0.00000</b>	<b>4</b>	<b>4</b>	<b>3.50000</b>	<b>3.50000</b>	<b>0.00000</b>
<b>1PSYCH - Psychologist</b>							
0010 - DISTRICT MULTIPLE SITES			2	2	2.00000	2.00000	
1SUPERNTDT - Admin/Supintendent			1	1	1.00000	1.00000	
0000 - WRIGHT DISTRICT OFFICE							
1VICEPRIN - Vice Principal			1	1	0.75000	0.75000	
0001 - WRIGHT CHARTER SCHOOL							
<b>Totals for Job Category ADMIN</b>	<b>0.00000</b>	<b>0.00000</b>	<b>10</b>	<b>10</b>	<b>8.45000</b>	<b>8.45000</b>	<b>0.00000</b>
<b>CERT - Cert</b>							
<b>1COUNSELOR - Counselor</b>							
0001 - WRIGHT CHARTER SCHOOL			2	2	1.25000	1.25000	
0002 - JX WILSON SCHOOL			1	1	1.00000	1.00000	
0003 - ROBERT L STEVENS SCHOOL			1	1	1.00000	1.00000	
<b>Totals for Job Class 1COUNSELOR</b>	<b>0.00000</b>	<b>0.00000</b>	<b>4</b>	<b>4</b>	<b>3.25000</b>	<b>3.25000</b>	<b>0.00000</b>
<b>1TINTCH - Itinerant Teacher</b>							
0001 - WRIGHT CHARTER SCHOOL			5	5	4.50000	4.50000	
0002 - JX WILSON SCHOOL			4	4	4.00000	4.00000	
0003 - ROBERT L STEVENS SCHOOL			4	5	4.00000	4.00000	
0010 - DISTRICT MULTIPLE SITES			3	3	3.00000	3.00000	
<b>Totals for Job Class 1TINTCH</b>	<b>0.00000</b>	<b>0.00000</b>	<b>16</b>	<b>17</b>	<b>15.50000</b>	<b>15.50000</b>	<b>0.00000</b>
<b>1NURSE - Nurse</b>							
0010 - DISTRICT MULTIPLE SITES			1	1	0.81180	0.81180	
1SPLANG - Speech & Language Teacher							

Grouped by Job Category/Job Class - Sorted by Location, (Org = 64, Active Date = 2/28/2018)

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ESCAPE ONLINE  
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064 - Wright School District

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Pos01a

## FTE Summary by Job Class

Active on 02/28/2018

Location	Paid LOA FTE	LOA FTE	Number of Positions	Number of Assignments	Authorized FTE	Used FTE	Available FTE
<b>CERT - Cert (continued)</b>							
<b>1SPLANG - Speech &amp; Language Teacher</b>							
0010 - DISTRICT MULTIPLE SITES			3	2	1.80000	1.80000	
<b>1TCHRELEM - Teacher Elementary Education</b>							
0001 - WRIGHT CHARTER SCHOOL			23	21	20.00000	20.00000	
0002 - JX WILSON SCHOOL			25	24	22.00000	22.00000	
0003 - ROBERT L STEVENS SCHOOL			23	27	23.00000	23.00000	
0004 - Wright Start Preschool			1	1	1.00000	1.00000	
0010 - DISTRICT MULTIPLE SITES			1				
<b>Totals for Job Class 1TCHRELEM</b>	0.00000	0.00000	73	73	66.00000	66.00000	0.00000
<b>Totals for Job Category CERT</b>	0.00000	0.00000	97	97	87.36180	87.36180	0.00000
<b>CLASS - Class</b>							
<b>2AIDELEM - Instructional Assistants Elem</b>							
0001 - WRIGHT CHARTER SCHOOL			20	17	9.71250	9.71250	
0002 - JX WILSON SCHOOL			24	23	13.31875	13.31875	
0003 - ROBERT L STEVENS SCHOOL			22	18	10.36875	9.90000	0.46875
0004 - Wright Start Preschool			3	3	1.62500	1.62500	
<b>Totals for Job Class 2AIDELEM</b>	0.00000	0.00000	69	61	35.02500	34.55625	0.46875
<b>2COMLIAS - Bilingual Community Liaison</b>							
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	
<b>Totals for Job Class 2COMLIAS</b>	0.00000	0.00000	3	3	1.75000	1.75000	0.00000
<b>2MAINTWK - Maintenance</b>							
0000 - WRIGHT DISTRICT OFFICE			2	2	2.00000	2.00000	
<b>2NURSEASST - Nurse Assistant</b>							
0010 - DISTRICT MULTIPLE SITES			1	1	0.37500	0.37500	
<b>2SPEECHASST - Speech &amp; Language Assistant</b>							
0010 - DISTRICT MULTIPLE SITES			1	1	1.00000	1.00000	
<b>2XGUARD - Crossing Guard</b>							
0002 - JX WILSON SCHOOL			1	2	0.25000	0.25000	
0003 - ROBERT L STEVENS SCHOOL			2	2	0.37500	0.37500	

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Section: Grouped by Job Category/Job Class - Sorted by Location, (Org = 64, Active Date = 2/28/2018)

064 - Wright School District

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Active on 02/28/2018

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 2XGUARD	0.00000	0.00000	3	4	0.62500	0.62500	0.00000
3ACCTECH - 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							
0000 - WRIGHT DISTRICT OFFICE			1	1	0.81250	0.81250	
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	
Totals for Job Class 3CUSTODIAN	0.00000	0.00000	7	7	6.81250	6.81250	0.00000
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	1.18750	1.18750	
0004 - Wright Start Preschool			1	1	0.12500	0.12500	
Totals for Job Class 3OFFASST	0.00000	0.00000	8	8	4.18750	4.18750	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
3PAYTECH - Payroll Tech							
0000 - WRIGHT DISTRICT OFFICE			1	1	1.00000	1.00000	
Totals for Job Category CLASS	0.00000	0.00000	108	101	64.58750	64.11875	0.46875

Grouped by Job Category/Job Class - Sorted by Location, (Org = 64, Active Date = 2/28/2018)

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Pos01a

## FTE Summary by Job Class

Active on 02/28/2018

Location	Paid LOA FTE	LOA FTE	Number of Positions	Number of Assignments	Authorized FTE	Used FTE	Available FTE
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	220	213	155.14930	164.68055	0.46875

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Selection: Grouped by Job Category/Job Class - Sorted by Location, (Org = 64, Active Date = 2/28/2018)

064 - Wright School District

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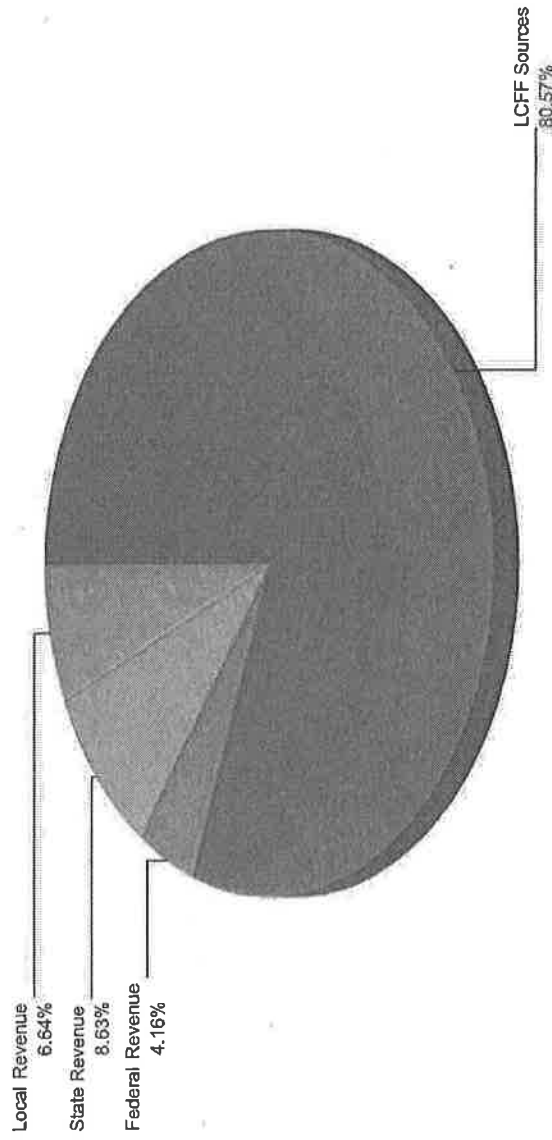
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## GENERAL FUND

## Total Revenue Summary

(as % of Total Revenue)

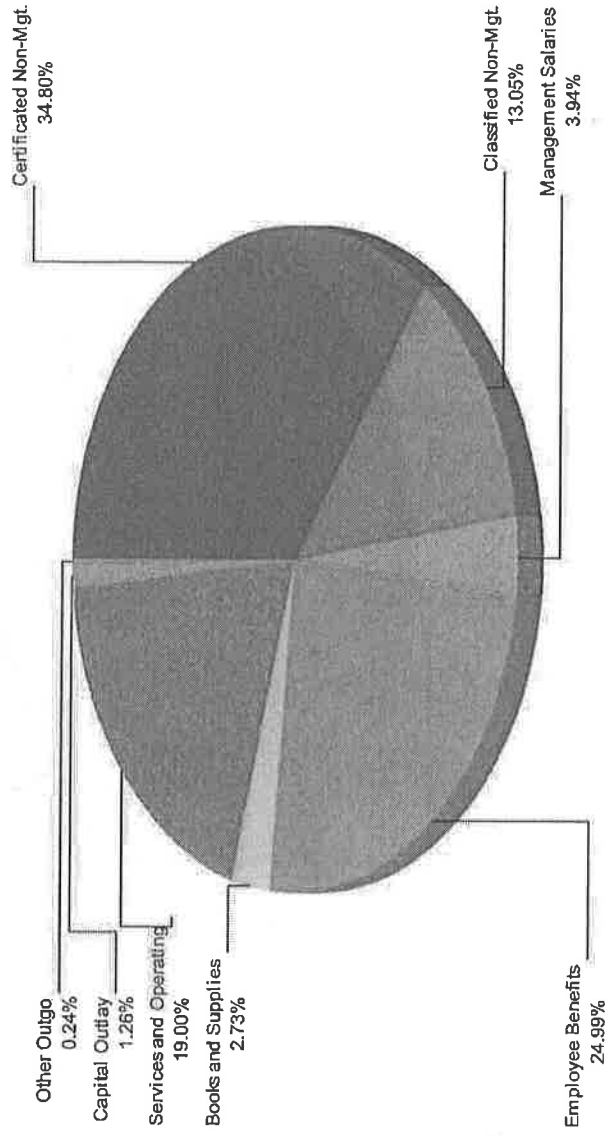
Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	9,854.86	14,811,849
Federal Revenue	508.66	764,517
Other State Revenue	1,055.20	1,585,970
Other Local Revenue	812.03	1,220,488
<b>Total Revenue</b>	<b>\$12,230.75</b>	<b>\$18,382,824</b>
<b>Transfer In &amp; Others</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$12,230.75</b>	<b>\$18,382,824</b>



GENERAL FUND

# Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,193.84	6,303,338
Class. Non-Mgt. Salaries	1,572.35	2,363,244
Management Salaries	474.99	713,917
Employee Benefits	3,011.76	4,526,673
Books and Supplies	328.68	494,008
Services and Operating	2,289.00	3,440,374
Capital Outlay	151.35	227,486
Other Outgo	28.35	42,606
<b>Total Expenditure</b>	<b>\$12,050.33</b>	<b>\$18,111,645</b>
<b>Transfer out and Other:</b>	<b>\$198.46</b>	<b>\$298,281</b>
<b>Total Uses</b>	<b>\$12,248.79</b>	<b>\$18,409,926</b>

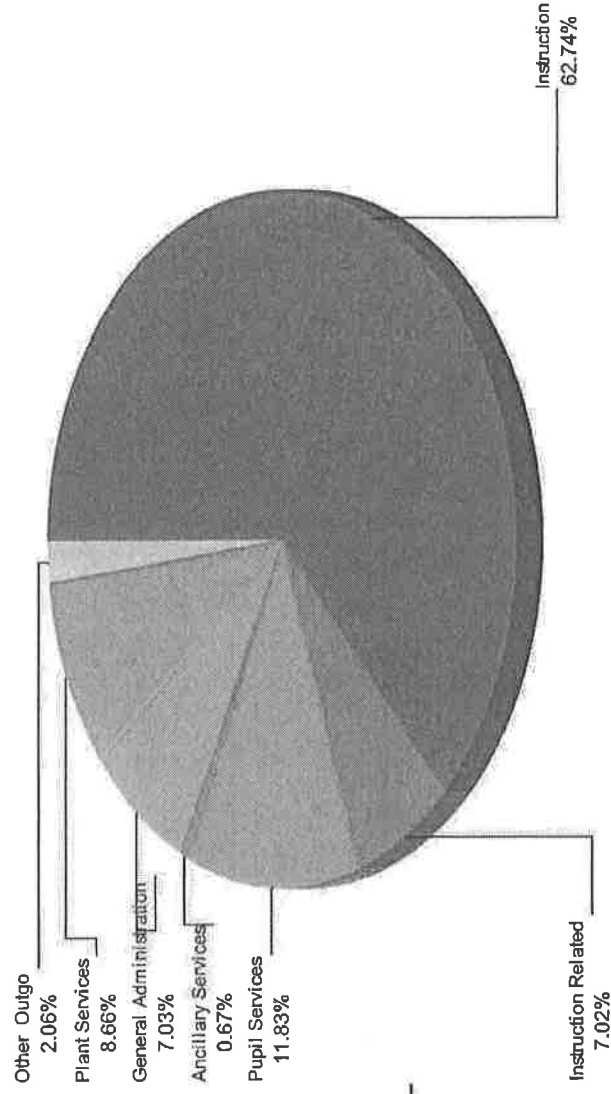


## GENERAL FUND

## Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	7,684.98	11,550,518
Instruction Related Services	859.27	1,291,477
Pupil Services	1,448.56	2,177,181
Ancillary Services	81.65	122,722
Community Services	0.00	0
Enterprise	0.00	0
General Administration*	860.62	1,293,506
Plant Services	1,060.97	1,594,635
Other Outgo	252.75	379,887
<b>Total</b>	<b>\$12,248.79</b>	<b>\$18,409,926</b>



## \* General Administration Expenditure Breakdown:

Board and Supt. Administration	209.27	314,527
Other General Administration	529.59	795,973
Centralized Data Processing	121.76	183,006

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

General Fund 01	
Beginning Balance	5,268,701
Revenue	13,737,474
Expenditure	13,373,023
Excess (Defic) Rev > Exp	364,451
Other Sources (Uses)	(184,298)
Ending Balance	5,448,854

Charter School Fund 03	
Beginning Balance	194,584
Revenue	4,645,520
Expenditure	4,738,792
Excess (Defic) Rev > Exp	(93,272)
Other Sources (Uses)	(113,983)
Ending Balance	(12,671)

Combined Fund 01/03	
Beginning Balance	5,463,285
Revenue	18,382,994
Expenditure	18,111,815
Excess (Defic) Rev > Exp	271,179
Other Sources (Uses)	(298,281)
Ending Balance	5,436,183

Special Reserve Fund 17	
Beginning Balance	292,489
Revenue	3,600
Expenditure	0
Excess (Defic) Rev > Exp	3,600
Other Sources (Uses)	0
Ending Balance	296,089

## OTHER FUNDS

Cafeteria Fund 13	
Beginning Balance	371,211
Revenue	736,371
Expenditure	794,984
Excess (Defic) Rev > Exp	(58,613)
Other Sources (Uses)	0
Ending Balance	312,598

Deferred Maintenance Fund 14	
Beginning Balance	87,134
Revenue	414
Expenditure	0
Excess (Defic) Rev > Exp	414
Other Sources (Uses)	(87,548)
Ending Balance	0

Building Fund 21	
Beginning Balance	1,146,861
Revenue	12,079
Expenditure	1,146,861
Excess (Defic) Rev > Exp	(1,134,782)
Other Sources (Uses)	0
Ending Balance	12,079

Capital Facilities Fund 25	
Beginning Balance	181,626
Revenue	136,524
Expenditure	45,481
Excess (Defic) Rev > Exp	91,043
Other Sources (Uses)	0
Ending Balance	272,669

Special Reserve Capital Outlay Fund 40	
Beginning Balance	269,008
Revenue	6,000
Expenditure	660,838
Excess (Defic) Rev > Exp	(654,838)
Other Sources (Uses)	385,830
Ending Balance	0

**West County Transportation Agency - facility lease purchase**

Fiscal year	Phase I		Additional starting 18-19 Phase II		Annual Cost
	Regular Ed	Special Ed	Regular Ed	Special Ed	
2017-18	1,600.70	6,608.01	12,162.87	23,610.28	43,981.86
2018-19	1,600.70	6,608.01	12,162.87	23,610.28	43,981.86
2019-20	1,600.70	6,608.01	12,162.87	23,610.28	43,981.86
2020-21			12,162.87	23,610.28	35,773.15
2021-22			12,162.87	23,610.28	35,773.15
2022-23			12,162.87	23,610.28	35,773.15
2023-24			12,162.87	23,610.28	35,773.15
2024-25			12,162.87	23,610.28	35,773.15
2025-26			12,162.87	23,610.28	35,773.15
2026-27			12,162.87	23,610.28	35,773.15
2027-28			12,162.87	23,610.28	35,773.15
2028-29			12,162.87	23,610.28	35,773.15
2029-30			12,162.87	23,610.28	35,773.15
2030-31			12,162.87	23,610.28	35,773.15
2031-32			12,162.87	23,610.28	35,773.15
2032-33			12,162.87	23,610.28	35,773.15
2033-34			12,162.87	23,610.28	35,773.15
2034-35			12,162.87	23,610.28	35,773.15
2035-36			12,162.87	23,610.28	35,773.15
2036-37			12,162.87	23,610.28	35,773.15
2037-38			12,162.87	23,610.28	35,773.15
2038-39			12,162.87	23,610.28	35,773.15
2039-40			12,162.87	23,610.28	35,773.15
2040-41			12,162.87	23,610.28	35,773.15
2041-42			12,162.87	23,610.28	35,773.15
2042-43			12,162.87	23,610.28	35,773.15
2043-44			12,162.87	23,610.28	35,773.15
2044-45			12,162.87	23,610.28	35,773.15
2045-46			12,162.87	23,610.28	35,773.15
2046-47			12,162.87	23,610.28	35,773.15
2047-48			12,162.87	23,610.28	35,773.15
	4,802.10	19,824.03	377,048.97	731,918.68	1,133,593.78
		<b>24,626.13</b>		<b>1,108,967.65</b>	<b>1,133,593.78</b>



2017-18 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

49 71035 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	14,842,176.00	14,811,849.00	8,704,753.71	14,811,849.00	0.00	0.0%
2) Federal Revenue		8100-8299	652,896.00	764,517.00	10,393.05	764,517.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,156,989.66	1,585,969.82	561,938.71	1,585,969.82	0.00	0.0%
4) Other Local Revenue		8600-8799	1,179,121.26	1,220,488.13	873,042.04	1,220,488.13	0.00	0.0%
5) TOTAL REVENUES			17,833,162.92	18,382,823.95	10,150,127.51	18,382,823.95		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,958,310.51	7,005,455.10	4,046,834.10	7,005,455.10	0.00	0.0%
2) Classified Salaries		2000-2999	2,377,668.09	2,375,044.10	1,399,865.88	2,375,044.10	0.00	0.0%
3) Employee Benefits		3000-3999	4,618,225.03	4,526,672.87	2,350,893.69	4,526,672.87	0.00	0.0%
4) Books and Supplies		4000-4999	849,511.31	494,007.74	315,079.95	494,007.74	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,074,929.94	3,440,373.73	1,928,302.69	3,440,373.73	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	227,485.55	138,870.94	227,485.55	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	77,072.71	81,606.05	6,678.39	81,606.05	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(39,000.00)	0.00	(39,000.00)	0.00	0.0%
9) TOTAL EXPENDITURES			17,955,717.59	18,111,645.14	10,186,525.44	18,111,645.14		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(122,534.67)	271,178.81	(36,397.93)	271,178.81		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	167,730.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	298,281.29	509,622.80	298,281.29	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			167,730.00	(298,281.29)	(509,622.80)	(298,281.29)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			45,195.33	(27,102.48)	(546,020.73)	(27,102.48)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,463,285.25	5,463,285.25		5,463,285.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,463,285.25	5,463,285.25		5,463,285.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,463,285.25	5,463,285.25		5,463,285.25		
2) Ending Balance, June 30 (E + F1e)			5,508,480.58	5,436,182.77		5,436,182.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,500.00	5,500.00		5,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	454,801.98	377,186.17		377,186.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,797,953.00	3,601,100.00		3,601,100.00		
1-time Mandated Cost reimb (Dark Fib	0000	9780	88,839.00					
Tech Reserve (one year)	0000	9780	700,000.00					
Deferred Maint projects	0000	9780	1,681,729.00					
Prop 39 contribution	0000	9780	158,625.00					
Special Ed reserve (\$42K x 8)	0000	9780	336,000.00					
High-risk field trip deductible (\$20K x 4	0000	9780	80,000.00					
Potential Decline in Enrollment (\$10K )	0000	9780	130,000.00					
Textbook adoptions (Math/Science)	0000	9780	300,000.00					
Revenue calcx27d at SSC Gap % FY1	0000	9780	129,855.00					
Revenue calcx27d at SSC Gap % FY1	0000	9780	192,705.00					
Tech Reserve (one year)	0000	9780		700,000.00				
Deferred Maint projects	0000	9780		1,681,729.00				
Prop 39 contribution	0000	9780		147,635.00				
Special Ed reserve (\$42K x 6)	0000	9780		252,000.00				
High-risk field trip deductible (\$20K x 4	0000	9780		80,000.00				
Potential Decline in Enrollment (\$10K )	0000	9780		130,000.00				
Textbook adoption (Math)	0000	9780		225,000.00				
Textbook adoption (Science)	0000	9780		300,000.00				
18-19 Internet upgrade (switches)	0000	9780		34,000.00				
18-19 Dark Fiber cost	0000	9780		50,736.00				
Tech Reserve (one year)	0000	9780				700,000.00		
Deferred Maint projects	0000	9780				1,681,729.00		
Prop 39 contribution	0000	9780				147,635.00		
Special Ed reserve (\$42K x 6)	0000	9780				252,000.00		
High-risk field trip deductible (\$20K x 4	0000	9780				80,000.00		
Potential Decline in Enrollment (\$10K )	0000	9780				130,000.00		
Textbook adoption (Math)	0000	9780				225,000.00		
Textbook adoption (Science)	0000	9780				300,000.00		
18-19 Internet upgrade (switches)	0000	9780				34,000.00		
18-19 Dark Fiber cost	0000	9780				50,736.00		

2017-18 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	926,073.00	920,496.00		920,496.00		
Unassigned/Unappropriated Amount		9790	324,152.60	531,900.60		531,900.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	14,667,041.00	14,579,097.00	8,704,753.71	14,579,097.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,370.00	11,370.00	16,903.00	11,370.00	0.00	0.0%
3) Other State Revenue		8300-8599	255,033.66	504,066.56	199,481.95	504,066.56	0.00	0.0%
4) Other Local Revenue		8600-8799	577,862.26	796,453.76	559,192.67	796,453.76	0.00	0.0%
5) TOTAL REVENUES			15,511,306.92	15,890,987.32	9,480,331.33	15,890,987.32		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,847,472.48	5,830,882.01	3,386,069.44	5,830,882.01	0.00	0.0%
2) Classified Salaries		2000-2999	1,687,330.09	1,714,958.48	998,696.89	1,714,958.48	0.00	0.0%
3) Employee Benefits		3000-3999	3,258,623.41	3,224,359.96	1,898,282.08	3,224,359.96	0.00	0.0%
4) Books and Supplies		4000-4999	672,688.89	268,478.10	189,698.58	268,478.10	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,379,230.54	1,394,630.29	785,433.15	1,394,630.29	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	77,072.71	81,606.05	6,678.39	81,606.05	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,204.23)	(65,349.95)	0.00	(65,349.95)	0.00	0.0%
9) TOTAL EXPENDITURES			12,908,193.87	12,449,564.94	7,264,858.53	12,449,564.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,603,113.05	3,441,422.38	2,215,472.80	3,441,422.38		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	167,730.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	298,281.29	509,622.80	298,281.29	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,698,941.86)	(3,065,921.90)	0.00	(3,065,921.90)	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,531,211.86)	(3,364,203.19)	(509,622.80)	(3,364,203.19)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			71,901.19	77,219.19	1,705,850.00	77,219.19		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,981,777.41	4,981,777.41		4,981,777.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,981,777.41	4,981,777.41		4,981,777.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,981,777.41	4,981,777.41		4,981,777.41		
2) Ending Balance, June 30 (E + F1e)			5,053,678.80	5,058,996.60		5,058,996.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,500.00	5,500.00		5,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,797,953.00	3,601,100.00		3,601,100.00		
1-time Mandated Cost reimb (Dark Fib	0000	9780	88,839.00					
Tech Reserve (one year)	0000	9780	700,000.00					
Deferred Maint projects	0000	9780	1,681,729.00					
Prop 39 contribution	0000	9780	158,825.00					
Special Ed reserve (\$42K x 8)	0000	9780	336,000.00					
High-risk field trip deductible (\$20K x 4	0000	9780	80,000.00					
Potential Decline in Enrollment (\$10K x	0000	9780	130,000.00					
Textbook adoptions (Math/Science)	0000	9780	300,000.00					
Revenue calcx27d at SSC Gap % FY1	0000	9780	129,855.00					
Revenue calcx27d at SSC Gap % FY1	0000	9780	192,705.00					
Tech Reserve (one year)	0000	9780		700,000.00				
Deferred Maint projects	0000	9780		1,681,729.00				
Prop 39 contribution	0000	9780		147,635.00				
Special Ed reserve (\$42K x 6)	0000	9780		252,000.00				
High-risk field trip deductible (\$20K x 4	0000	9780		80,000.00				
Potential Decline in Enrollment (\$10K x	0000	9780		130,000.00				
Textbook adoption (Math)	0000	9780		225,000.00				
Textbook adoption (Science)	0000	9780		300,000.00				
18-19 Internet upgrade (switches)	0000	9780		34,000.00				
18-19 Dark Fiber cost	0000	9780		50,736.00				
Tech Reserve (one year)	0000	9780				700,000.00		
Deferred Maint projects	0000	9780				1,681,729.00		
Prop 39 contribution	0000	9780				147,635.00		
Special Ed reserve (\$42K x 6)	0000	9780				252,000.00		
High-risk field trip deductible (\$20K x 4	0000	9780				80,000.00		
Potential Decline in Enrollment (\$10K x	0000	9780				130,000.00		
Textbook adoption (Math)	0000	9780				225,000.00		
Textbook adoption (Science)	0000	9780				300,000.00		
18-19 Internet upgrade (switches)	0000	9780				34,000.00		
18-19 Dark Fiber cost	0000	9780				50,736.00		

2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	926,073.00	920,496.00		920,496.00		
Unassigned/Unappropriated Amount		9790	324,152.60	531,900.60		531,900.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	175,135.00	232,752.00	0.00	232,752.00	0.00	0.0%
2) Federal Revenue		8100-8299	641,526.00	753,147.00	(6,509.95)	753,147.00	0.00	0.0%
3) Other State Revenue		8300-8599	903,956.00	1,081,903.26	362,456.76	1,081,903.26	0.00	0.0%
4) Other Local Revenue		8600-8799	601,259.00	424,034.37	313,849.37	424,034.37	0.00	0.0%
5) TOTAL, REVENUES			2,321,876.00	2,491,836.63	669,796.18	2,491,836.63		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,110,838.05	1,174,573.09	660,764.66	1,174,573.09	0.00	0.0%
2) Classified Salaries		2000-2999	690,338.00	660,085.62	401,168.79	660,085.62	0.00	0.0%
3) Employee Benefits		3000-3999	1,359,601.62	1,302,312.91	452,611.61	1,302,312.91	0.00	0.0%
4) Books and Supplies		4000-4999	176,842.42	225,529.64	125,381.37	225,529.64	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,695,699.40	2,045,743.44	1,142,869.54	2,045,743.44	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	227,485.55	138,670.94	227,485.55	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,204.23	26,349.95	0.00	26,349.95	0.00	0.0%
9) TOTAL, EXPENDITURES			5,047,523.72	5,662,080.20	2,921,666.91	5,662,080.20		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,725,647.72)	(3,170,243.57)	(2,251,870.73)	(3,170,243.57)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,698,941.86	3,065,921.90	0.00	3,065,921.90	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,698,941.86	3,065,921.90	0.00	3,065,921.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (G + D4)</b>			(26,705.86)	(104,321.67)	(2,251,870.73)	(104,321.67)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	481,507.84	481,507.84		481,507.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			481,507.84	481,507.84		481,507.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			481,507.84	481,507.84		481,507.84		
2) Ending Balance, June 30 (E + F1e)			454,801.98	377,186.17		377,186.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	454,801.98	377,186.17		377,186.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	620,538.00	585,684.00	152,144.14	585,684.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,503.00	47,120.00	13,023.08	47,120.00	0.00	0.0%
4) Other Local Revenue		8800-8799	103,187.50	103,567.50	51,973.72	103,567.50	0.00	0.0%
5) TOTAL REVENUES			774,208.50	736,371.50	217,140.94	736,371.50		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	284,184.99	297,824.16	171,432.24	297,824.16	0.00	0.0%
3) Employee Benefits		3000-3999	142,644.25	152,835.25	88,475.85	152,835.25	0.00	0.0%
4) Books and Supplies		4000-4999	304,974.60	286,199.25	123,470.00	286,199.25	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,975.68	19,125.76	9,923.15	19,125.76	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	39,000.00	0.00	39,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			750,779.52	794,984.42	393,301.24	794,984.42		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,428.98	(58,612.92)	(176,160.30)	(58,612.92)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		6980-6999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,428.96	(58,612.92)	(178,180.30)	(58,612.92)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	371,211.24	371,211.24		371,211.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,211.24	371,211.24		371,211.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,211.24	371,211.24		371,211.24		
2) Ending Balance, June 30 (E + F1e)			394,640.22	312,598.32		312,598.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	11,455.94		11,455.94		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	394,640.22	301,142.38		301,142.38		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	50,176.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	414.64	414.64	414.64	-0.00	0.0%
5) TOTAL REVENUES			50,676.00	414.64	414.64	414.64		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,500.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,500.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			49,176.00	414.64	414.64	414.64		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	87,548.57	87,309.83	87,548.57	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(87,548.57)	(87,309.83)	(87,548.57)		

2017-18 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			49,176.00	(87,133.93)	(88,899.19)	(87,133.93)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	87,133.93	87,133.93		87,133.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,133.93	87,133.93		87,133.93		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,133.93	87,133.93		87,133.93		
2) Ending Balance, June 30 (E + F1e)			136,309.93	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9718	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	136,309.93	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 Second Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

49 71035 0000000  
Form 171

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,600.00	3,600.00	1,814.81	3,600.00	0.00	0.0%
5) TOTAL REVENUES			2,600.00	3,600.00	1,814.81	3,600.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,600.00	3,600.00	1,814.81	3,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	167,730.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(167,730.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(185,130.00)	3,600.00	1,814.61	3,600.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	292,489.03	292,489.03		292,489.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,489.03	292,489.03		292,489.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			292,489.03	292,489.03		292,489.03		
2) Ending Balance, June 30 (E + F1e)			127,359.03	296,089.03		296,089.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	167,730.00		167,730.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	127,359.03	128,359.03		128,359.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	12,078.75	7,078.75	12,078.75	0.00	0.0%
5) TOTAL REVENUES			5,000.00	12,078.75	7,078.75	12,078.75		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	871,941.17	1,146,860.81	62,191.22	1,146,860.81	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			871,941.17	1,146,860.81	62,191.22	1,146,860.81		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(666,941.17)	(1,134,782.06)	(55,112.47)	(1,134,782.06)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(866,941.17)	(1,134,782.06)	(55,112.47)	(1,134,782.06)		
<b>F. FUND BALANCE, RESERVES</b>								
<b>1) Beginning Fund Balance</b>								
a) As of July 1 - Unaudited		9791	1,146,860.81	1,146,860.81		1,146,860.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,146,860.81	1,146,860.81		1,146,860.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,146,860.81	1,146,860.81		1,146,860.81		
<b>2) Ending Balance, June 30 (E + F1e)</b>			279,919.64	12,078.75		12,078.75		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	279,919.64	12,078.75		12,078.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,500.00	136,524.40	135,358.67	136,524.40	0.00	0.0%
5) TOTAL REVENUES			23,500.00	136,524.40	135,358.67	136,524.40		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,708.71	45,481.71	399.00	45,481.71	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,708.71	45,481.71	399.00	45,481.71		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,791.29	91,042.69	134,959.67	91,042.69		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		6930-6979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,791.29	91,042.69	134,959.67	91,042.69		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	181,626.40	181,626.40		181,626.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,626.40	181,626.40		181,626.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,626.40	181,626.40		181,626.40		
2) Ending Balance, June 30 (E + F1e)			195,417.69	272,669.09		272,669.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	195,417.69	272,669.09		272,669.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

49 71035 0000000  
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	450.00	6,000.00	1,829.64	6,000.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			450.00	6,000.00	1,829.64	6,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	660,838.01	0.00	660,838.01	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			0.00	660,838.01	0.00	660,838.01		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			450.00	(654,838.01)	1,829.64	(654,838.01)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	385,829.86	596,932.63	385,829.86	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			0.00	385,829.86	596,932.63	385,829.86		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			450.00	(269,008.15)	588,782.27	(269,008.15)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	269,008.15	269,008.15		269,008.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,008.15	269,008.15		269,008.15		
d) Other Reelaterments		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,008.15	269,008.15		269,008.15		
2) Ending Balance, June 30 (E + F1e)			269,458.15	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	150,322.51	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	119,235.64	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9799	0.00	0.00		0.00		

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_

District Superintendent or Designee

Date: \_\_\_\_\_

3/15/18

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 15, 2018

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years,		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than \$20,000 and more than 5% for any of the current 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 current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?  • If yes, 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?		X
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, have there been changes since first interim in OPEB liabilities?	X	
			n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?  • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
				X
				X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?		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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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	1,033.93	1,033.93	1,033.93	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,019.12	1,033.93	1,033.93	1,033.93	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	12.25	4.50	4.50	4.50	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	12.25	4.50	4.50	4.50	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,031.37	1,038.43	1,038.43	1,038.43	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)</b>						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	495.02	469.34	469.34	469.34	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	495.02	469.34	469.34	469.34	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)	495.02	469.34	469.34	469.34	0.00	0%

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,811,849.00	5.07%	15,563,069.00	2.48%	15,949,745.00
2. Federal Revenues	8100-8299	764,517.00	-5.87%	719,610.00	0.00%	719,610.00
3. Other State Revenues	8300-8599	1,585,969.82	-23.77%	1,208,973.00	1.10%	1,222,228.00
4. Other Local Revenues	8600-8799	1,220,488.13	-26.59%	895,991.00	0.00%	895,991.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		18,382,823.95	0.03%	18,387,643.00	2.17%	18,787,574.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,005,455.10		7,092,227.10
b. Step & Column Adjustment				173,033.00		175,180.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(86,261.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,005,455.10	1.24%	7,092,227.10	2.47%	7,267,407.10
2. Classified Salaries						
a. Base Salaries				2,375,044.10		2,324,339.10
b. Step & Column Adjustment				58,901.00		57,643.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(109,606.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,375,044.10	-2.13%	2,324,339.10	2.48%	2,381,982.10
3. Employee Benefits	3000-3999	4,526,672.87	-7.27%	4,197,732.00	5.71%	4,437,504.00
4. Books and Supplies	4000-4999	494,007.74	11.93%	552,946.29	-16.73%	460,427.29
5. Services and Other Operating Expenditures	5000-5999	3,440,373.73	6.12%	3,650,778.00	1.63%	3,710,241.00
6. Capital Outlay	6000-6999	227,485.55	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	81,606.05	0.00%	81,606.00	0.00%	81,606.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(39,000.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	298,281.29	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,409,926.43	-2.77%	17,899,628.49	2.46%	18,339,167.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(27,102.48)		488,014.51		448,406.51
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,463,285.25		5,436,182.77		5,924,197.28
2. Ending Fund Balance (Sum lines C and D1)		5,436,182.77		5,924,197.28		6,372,603.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740	377,186.17		377,186.17		377,186.17
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	3,601,100.00		3,601,100.00		3,601,100.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	920,496.00		894,981.00		916,958.00
2. Unassigned/Unappropriated	9790	531,900.60		1,045,430.11		1,471,859.62
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,436,182.77		5,924,197.28		6,372,603.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	920,496.00		894,981.00		916,958.00
c. Unassigned/Unappropriated	9790	531,900.60		1,045,430.11		1,471,859.62
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	167,730.00		167,730.00		167,730.00
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 E1 thru E2c)		1,620,126.60		2,108,141.11		2,556,547.62
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.80%		11.78%		13.94%
<b>F. RECOMMENDED RESERVES</b>						
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				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,503.27		1,492.90		1,492.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		18,409,926.43		17,899,628.49		18,339,167.49
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)		18,409,926.43		17,899,628.49		18,339,167.49
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		552,297.79		536,988.85		550,175.02
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		552,297.79		536,988.85		550,175.02
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,579,097.00	5.15%	15,330,317.00	2.52%	15,716,993.00
2. Federal Revenues	8100-8299	11,370.00	0.00%	11,370.00	0.00%	11,370.00
3. Other State Revenues	8300-8599	504,066.56	-44.21%	281,206.00	0.00%	281,206.00
4. Other Local Revenues	8600-8799	796,453.76	-40.74%	471,957.00	0.00%	471,957.00
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	(3,065,921.90)	-12.99%	(2,667,748.00)	5.57%	(2,816,407.00)
6. Total (Sum lines A1 thru A5c)		12,825,065.42	4.69%	13,427,102.00	1.77%	13,665,119.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,830,882.01		5,888,643.01
b. Step & Column Adjustment				144,022.00		145,450.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(86,261.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,830,882.01	0.99%	5,888,643.01	2.47%	6,034,093.01
2. Classified Salaries						
a. Base Salaries				1,714,958.48		1,757,489.48
b. Step & Column Adjustment				42,531.00		43,585.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,714,958.48	2.48%	1,757,489.48	2.48%	1,801,074.48
3. Employee Benefits	3000-3999	3,224,359.96	5.73%	3,408,971.00	5.69%	3,602,815.00
4. Books and Supplies	4000-4999	268,478.10	26.28%	339,044.00	-29.21%	240,025.00
5. Services and Other Operating Expenditures	5000-5999	1,394,630.29	6.82%	1,489,684.00	-0.42%	1,483,449.00
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	81,606.05	0.00%	81,606.00	0.00%	81,606.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(65,349.95)	-59.68%	(26,350.00)	0.00%	(26,350.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	298,281.29	-100.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,747,846.23	1.50%	12,939,087.49	2.15%	13,216,712.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		77,219.19		488,014.51		448,406.51
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		4,981,777.41		5,058,996.60		5,547,011.11
2. Ending Fund Balance (Sum lines C and D1)		5,058,996.60		5,547,011.11		5,995,417.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,601,100.00		3,601,100.00		3,601,100.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	920,496.00		894,981.00		916,958.00
2. Unassigned/Unappropriated	9790	531,900.60		1,045,430.11		1,471,859.62
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,058,996.60		5,547,011.11		5,995,417.62

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	920,496.00		894,981.00		916,958.00
c. Unassigned/Unappropriated	9790	\$31,900.60		1,045,430.11		1,471,859.62
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	167,730.00		167,730.00		167,730.00
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,620,126.60		2,108,141.11		2,556,547.62
<b>F. ASSUMPTIONS</b>						
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.						
2018-19 reduce certificated staff 1.0 FTE = \$86,261						

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	232,752.00	0.00%	232,752.00	0.00%	232,752.00
2. Federal Revenues	8100-8299	753,147.00	-5.96%	708,240.00	0.00%	708,240.00
3. Other State Revenues	8300-8599	1,081,903.26	-14.25%	927,767.00	1.43%	941,022.00
4. Other Local Revenues	8600-8799	424,034.37	0.00%	424,034.00	0.00%	424,034.00
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	3,065,921.90	-12.99%	2,667,748.00	5.57%	2,816,407.00
6. Total (Sum lines A1 thru A5c)		5,557,758.53	-10.75%	4,960,541.00	3.26%	5,122,455.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,174,573.09		1,203,584.09
b. Step & Column Adjustment				29,011.00		29,730.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,174,573.09	2.47%	1,203,584.09	2.47%	1,233,314.09
2. Classified Salaries						
a. Base Salaries				660,085.62		566,849.62
b. Step & Column Adjustment				16,370.00		14,058.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(109,606.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	660,085.62	-14.12%	566,849.62	2.48%	580,907.62
3. Employee Benefits	3000-3999	1,302,312.91	-39.43%	788,761.00	5.82%	834,689.00
4. Books and Supplies	4000-4999	225,529.64	-5.16%	213,902.29	3.04%	220,402.29
5. Services and Other Operating Expenditures	5000-5999	2,045,743.44	5.64%	2,161,094.00	3.04%	2,226,792.00
6. Capital Outlay	6000-6999	227,485.55	-100.00%	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%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	26,349.95	0.00%	26,350.00	0.00%	26,350.00
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)		5,662,080.20	-12.39%	4,960,541.00	3.26%	5,122,455.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(104,321.67)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		481,507.84		377,186.17		377,186.17
2. Ending Fund Balance (Sum lines C and D1)		377,186.17		377,186.17		377,186.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	377,186.17		377,186.17		377,186.17
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 (Line D3f must agree with line D2)		377,186.17		377,186.17		377,186.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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)						
<b>F. ASSUMPTIONS</b> 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.						
2018-19 reduce classified salaries 5.0 FTE Special Services Instructional Assistants = \$91,954 and additional 6 months of savings on Director of Maintenance = \$17,652.						

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Second Interim  
2017-18 Projected Totals  
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

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

EXCEPTION

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 interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

#### 1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	1,034.15	1,033.93		
Charter School	473.14	469.34		
<b>Total ADA</b>	<b>1,507.29</b>	<b>1,503.27</b>	<b>-0.3%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	1,034.15	1,043.56		
Charter School	473.14	449.34		
<b>Total ADA</b>	<b>1,507.29</b>	<b>1,492.90</b>	<b>-1.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	1,034.15	1,043.56		
Charter School	473.14	449.34		
<b>Total ADA</b>	<b>1,507.29</b>	<b>1,492.90</b>	<b>-1.0%</b>	<b>Met</b>

#### 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 changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years: Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	1,070	1,070		
Charter School	497	493		
<b>Total Enrollment</b>	<b>1,567</b>	<b>1,563</b>	<b>-0.3%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	1,070	1,080		
Charter School	497	472		
<b>Total Enrollment</b>	<b>1,567</b>	<b>1,552</b>	<b>-1.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	1,070	1,080		
Charter School	497	472		
<b>Total Enrollment</b>	<b>1,567</b>	<b>1,552</b>	<b>-1.0%</b>	<b>Met</b>

### 2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal 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 current fiscal 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%).

#### 3A. Calculating the District's ADA to Enrollment Standard

**DATA ENTRY:** Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	1,079	1,622	
Charter School	479		
<b>Total ADA/Enrollment</b>	<b>1,558</b>	<b>1,622</b>	<b>96.1%</b>
Second Prior Year (2015-16)			
District Regular	1,077	1,638	
Charter School	496		
<b>Total ADA/Enrollment</b>	<b>1,573</b>	<b>1,638</b>	<b>96.0%</b>
First Prior Year (2016-17)			
District Regular	1,019	1,058	
Charter School	494	526	
<b>Total ADA/Enrollment</b>	<b>1,513</b>	<b>1,584</b>	<b>95.5%</b>
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

#### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

**DATA ENTRY:** Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	1,034	1,070		
Charter School	469	493		
<b>Total ADA/Enrollment</b>	<b>1,503</b>	<b>1,563</b>	<b>96.2%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular		1,080		
Charter School		472		
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>1,552</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular		1,080		
Charter School		472		
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>1,552</b>	<b>0.0%</b>	<b>Met</b>

#### 3C. 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 current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range:

##### 4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2017-18)	14,655,725.00	14,579,097.00	-0.5%	Met
1st Subsequent Year (2018-19)	15,092,932.00	15,330,317.00	1.6%	Met
2nd Subsequent Year (2019-20)	15,506,297.00	15,716,993.00	1.4%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	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)	10,590,277.60	12,798,195.66	82.7%
	Historical Average Ratio:		82.4%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	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):	79.4% to 85.4%	79.4% to 85.4%	79.4% to 85.4%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	10,770,200.45	12,449,564.94	86.5%	Not Met
1st Subsequent Year (2018-19)	11,055,103.49	12,939,087.49	85.4%	Met
2nd Subsequent Year (2019-20)	11,437,982.49	13,216,712.49	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 of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

Principals' salary schedule was increased in 17-18, as this staff classification was underpaid by County standards.

## 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

### 6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted, if Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	735,223.00	764,517.00	4.0%	No
1st Subsequent Year (2018-19)	706,434.00	719,610.00	1.9%	No
2nd Subsequent Year (2019-20)	706,434.00	719,610.00	1.9%	No

Explanation:  
(required if Yes)

Since 1st Interim, Title I revenue increased \$4,055, Title II revenue increased \$16,118, and Title III revenue increased \$8,617.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	1,400,730.82	1,585,969.82	13.2%	Yes
1st Subsequent Year (2018-19)	1,255,474.00	1,208,973.00	-3.7%	No
2nd Subsequent Year (2019-20)	1,335,488.00	1,222,228.00	-8.5%	Yes

Explanation:  
(required if Yes)

Since 1st Interim, district received \$168,171 in Prop 39 funding, which "goes away" in 18-19.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	1,232,999.94	1,220,488.13	-1.0%	No
1st Subsequent Year (2018-19)	1,075,189.00	895,991.00	-16.7%	Yes
2nd Subsequent Year (2019-20)	1,075,189.00	895,991.00	-16.7%	Yes

Explanation:  
(required if Yes)

Since 1st Interim, district received Edvate reimbursement \$65,856 and RESIG return of 16-17 equity \$74,988. In 18-19, these revenues "go away" along with \$14,112 no longer received from City of Santa Rosa for JX playing fields. 17-18 revenues decr since 1st Interim - the increases mentioned in the previous sentence are offset in 17-18 by a decrease in property tax transfer (object 8792) of \$141,617 and PG&E rebates declining \$37,641.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	563,627.70	494,007.74	-12.4%	Yes
1st Subsequent Year (2018-19)	434,545.00	552,946.29	27.2%	Yes
2nd Subsequent Year (2019-20)	447,668.00	460,427.29	2.9%	No

Explanation:  
(required if Yes)

Since 1st Interim, district decided not to purchase Lexia software for \$73,500.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	3,363,410.82	3,440,373.73	2.3%	No
1st Subsequent Year (2018-19)	3,466,449.00	3,650,778.00	5.3%	Yes
2nd Subsequent Year (2019-20)	3,571,136.00	3,710,241.00	3.9%	No

Explanation:  
(required if Yes)

Since 1st Interim, district Special Ed fee-for-service costs increased \$98,805.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	3,368,950.76	3,570,974.95	6.0%	Not Met
1st Subsequent Year (2018-19)	3,037,097.00	2,824,574.00	-7.0%	Not Met
2nd Subsequent Year (2019-20)	3,117,111.00	2,837,829.00	-9.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	3,927,038.52	3,934,381.47	0.2%	Met
1st Subsequent Year (2018-19)	3,900,894.00	4,203,724.29	7.8%	Not Met
2nd Subsequent Year (2019-20)	4,018,804.00	4,170,668.29	3.8%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. **STANDARD NOT MET** - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year 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 6A  
if NOT met)

Since 1st Interim, Title I revenue increased \$4,055, Title II revenue increased \$16,118, and Title III revenue increased \$8,617.

**Explanation:**  
Other State Revenue  
(linked from 6A  
if NOT met)

Since 1st Interim, district received \$168,171 in Prop 39 funding, which "goes away" in 18-19.

**Explanation:**  
Other Local Revenue  
(linked from 6A  
if NOT met)

Since 1st Interim, district received Edviate reimbursement \$65,856 and RESIG return of 16-17 equity \$74,988. In 18-19, these revenues "go away" along with \$14,112 no longer received from City of Santa Rosa for JX playing fields. 17-18 revenues decr since 1st Interim - the increases mentioned in the previous sentence are offset in 17-18 by a decrease in property tax transfer (object 8792) of \$141,617 and PG&E rebates declining \$37,641.

- 1b. **STANDARD NOT MET** - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year 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:**  
Books and Supplies  
(linked from 6A  
if NOT met)

Since 1st Interim, district decided not to purchase Lexia software for \$73,500.

**Explanation:**  
Services and Other Exps  
(linked from 6A  
if NOT met)

Since 1st Interim, district Special Ed fee-for-service costs increased \$98,805.

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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:

- A. 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
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year;

**DATA ENTRY:** Enter the Required Minimum Contribution if First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	359,114.35	564,238.45	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		604,261.62	

If status 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)



## 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>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.

<sup>2</sup>A 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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.8%	11.8%	13.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	3.9%	4.6%

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	77,219.19	12,747,846.23	N/A	Met
1st Subsequent Year (2018-19)	488,014.51	12,939,087.49	N/A	Met
2nd Subsequent Year (2019-20)	448,406.51	13,216,712.49	N/A	Met

### 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 any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

### 9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

	Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2017-18)	5,436,182.77		Met
1st Subsequent Year (2018-19)	5,924,197.28		Met
2nd Subsequent Year (2019-20)	6,372,603.79		Met

### 9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

### 9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below:

Ending Cash Balance General Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2017-18)		6,298,358.00	Met

### 9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

# 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Current Year data are extracted. If Form MYPI 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

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and 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.

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

<sup>3</sup> 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.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, If available.)	1,503	1,493	1,493
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 MYPI 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; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s):

Yes

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

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

## 10B. Calculating the District's Reserve Standard

**DATA ENTRY:** If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

1. Expenditures and Other Financing Uses  
(Form 011, objects 1000-7999) (Form MYPI, Line B11)
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)
4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent  
(Line B3 times Line B4)
6. Reserve Standard - by Amount  
(\$66,000 for districts with less than 1,001 ADA, else 0)
7. District's Reserve Standard  
(Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
18,409,926.43	17,899,628.49	18,339,167.49
18,409,926.43	17,899,628.49	18,339,167.49
3%	3%	3%
552,297.79	536,988.85	550,175.02
0.00	0.00	0.00
552,297.79	536,988.85	550,175.02

### 10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	920,496.00	894,981.00	916,958.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	531,900.60	1,045,430.11	1,471,859.62
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, If negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	167,730.00	167,730.00	167,730.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,620,126.60	2,108,141.11	2,556,547.62
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.80%	11.78%	13.94%
District's Reserve Standard (Section 10B, Line 7):	552,297.79	536,988.65	550,175.02
Status:	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 - Available reserves have met the standard for the current year 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 have occurred since first interim projections 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 funded with one-time revenues that have changed since first interim projections by more than five percent?

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. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(2,870,255.22)	(3,065,921.90)	6.8%	195,666.68	Not Met
1st Subsequent Year (2018-19)	(3,061,911.00)	(2,667,748.00)	-12.9%	(394,163.00)	Not Met
2nd Subsequent Year (2019-20)	(3,212,110.00)	(2,816,407.00)	-12.3%	(395,703.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	444,792.80	298,281.29	-32.9%	(146,511.51)	Not Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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.

### S5B. 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Since 1st interim, Special Ed fee for service has increased \$98,805, 1 new shared custody Preschool student enrolled costing \$10,500 (half-year), 4 new nonpublic school students enrolled costing \$59,970 (half-year) along with increases in contracted costs for RL Stevens speech services. In 18-19, we reduced Special Services Instructional Assistants by 5.0 FTE = \$91,954 in salary + benefits.

- 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts 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)

At 1st Interim, we planned to move all 17-18 one time funding to Special Reserve for Capital Outlay fund 42 pay for JX Modular. At 2nd Interim, we pulled back \$145,486 for WCTA distribution of 16-17 EFB to the general fund to help to pay for the 17-18 salary increase.

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

**Project Information:**  
(required if YES)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal 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.

<sup>1</sup> 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: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) 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):

GOB current interest bonds	various	Taxpayer assessment of property taxes	Bond fund 51 (Sonoma County Treasury)	13,015,000
GOB capital appreciation bonds	various	Taxpayer assessment of property taxes	Bond fund 51 (Sonoma County Treasury)	6,819,458
WCTA Phase II lease facility payment	30	General Fund	General Fund	1,073,194
<b>TOTAL:</b>				<b>26,063,270</b>

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current 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):

GOB current interest bonds	1,170,073	1,299,775	599,662	620,225
GOB capital appreciation bonds	505,000	550,000	0	0
WCTA Phase II lease facility payment	35,773	35,773	35,773	35,773
<b>Total Annual Payments:</b>	<b>1,735,633</b>	<b>1,822,335</b>	<b>655,222</b>	<b>672,265</b>
<b>Has total annual payment increased over prior year (2016-17)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>



**S6B. 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 current 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)

Bonds are repaid by taxpayer property tax revenues.

**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.

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

2. 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.

First Interim (Form 01CSI, Item S7A)	Second Interim

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

First Interim (Form 01CSI, Item S7A)	Second Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)


- d. Number of retirees receiving OPEB benefits  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)


4. Comments:

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. 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 1b-4)

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)


4. Comments:

## S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include 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 new 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, 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.

### S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current 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	87.4	86.4	86.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

67,653

7. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

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

- Are costs of H&W benefit changes included in the Interim 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

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

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the Interim and MYPs  
If Yes, explain the nature of the new costs:

No		
----	--	--

--

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

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

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

**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 Interim and MYPs?

Current 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 that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	71.5	64.1	59.1	59.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

24,246

7. Amount included for any tentative salary schedule increases

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

0

0

0

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

1. Are costs of H&W benefit changes included in the Interim 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

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

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the Interim and MYPs  
If Yes, explain the nature of the new costs:

--

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

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

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

List other significant contract changes that have occurred since first Interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	13.0	13.2	13.2	13.2

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

14,645

4. Amount Included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

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

- Are costs of H&W benefit changes included in the interim 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

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

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

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

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

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

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

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



**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed:

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in item 2 and provide the reports referenced in item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.


### 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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

- A2. Is the system of personnel position control independent from the payroll system?

No

- A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

- A5. Has the district entered into a bargaining agreement where any of the current 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?

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?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

### End of School District Second Interim Criteria and Standards Review

**CURRENT FISCAL YEAR  
DATA INPUT SECTION (ACTUAL  
AND PROJECTED)**

District Name:

Wright

**ACTUAL AND PROJECTED MONTHLY CASH FLOW  
CURRENT FISCAL YEAR**

(includes revenue and expenditure amounts at year end - cash is adjusted through month of October)

Important!

Start with your actual cash balance on July 1

Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year
A. BEGINNING CASH	5,699,016	5,337,014	4,250,396	4,126,303	3,767,290	3,131,443	5,506,178	5,114,052	5,089,412	5,322,508	6,045,673	5,213,895			
<b>PER FISCAL YEAR (THROUGH OCTOBER 31) OF SECOND INTERIM (THROUGH JANUARY 31) OF FISCAL YEAR</b>															
<b>REVENUES</b>															
LCFF Sources:															
State and transfers	8011-8099	426,523	426,523	767,740	767,740	767,740	767,740	786,491	751,820	835,824	658,127	479,241	74,437		8,277,685
EDA	8012		488,439			488,438			426,864			426,864			1,870,605
LCFF Sources:															
Property Taxes	8015-8048		14,246			2,498,296	523,588	12,133	14,824	955,873	93,028	591,572			4,702,559
Federal Revenue	8100-8299		8,757	97,122	2,964	33,222	124,807	3,117	194,607	55,142	7,110	424,182	71,966		764,517
Other State Revenue	8300-8399		3,690	108,392	38,769	428,780	77,488	71,662	175,112	142,597	84,458	194,710	355,463		1,585,970
Other Local Revenue	8400-8499		73,136	321,108	118,837	129,120	196,036	33,174	126,351	99,165	83,577	4,182			1,220,488
Interfund Transfer In	8900-8999														
<b>TOTAL REVENUES</b>		79,448	517,305	1,194,362	928,310	4,345,596	1,689,659	905,577	1,689,578	2,086,598	928,299	2,120,750	501,896		18,382,824
<b>EXPENDITURES</b>															
Certified Salaries	1000-1099		666,508	670,533	675,350	688,477	668,433	685,136	664,648	665,925	821,391	123,521			7,105,455
Classified Salaries	2000-2099		225,999	214,322	223,066	235,963	210,521	211,511	209,506	216,856	218,648	118,658			2,375,024
Employee Benefits	3000-3099		407,109	380,133	380,185	382,214	374,388	382,137	378,096	378,486	443,700	90,005	503,356		4,526,673
Books and Supplies	4000-4099		87,989	38,441	43,448	27,661	17,816	17,943	9,161	7,063	9,178	26,521	109,099		494,008
State/Other Other Exps	5000-5099		162,347	204,236	212,288	275,590	154,755	785,574	195,069	97,104	220,431	324,871	493,855		3,440,374
Capital Outlay	6000-6099		69,392	16,403	14,322	1,766	14,322	14,527			46,738	27,519			227,485
Other Outlay	7000-7099			38,824	1,766	509,621	4,882	6509,603			298,281		35,928		340,887
<b>TOTAL EXPENDITURES</b>		227,898	1,620,265	1,584,038	1,613,757	2,005,707	2,075,349	983,426	1,456,482	1,363,434	1,760,087	1,009,176	1,142,176		18,409,626
<b>CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)</b>															
Revolving Cash	9130														
Accounts Receivable	9110-9199		30,618	(553)	72	70	72	73					(639,497)		0
Due from Other Funds	9110-9110		78,068		(33)								(78,033)		
Stores	933X														
Prepaid Expenditures	9330														
<b>TOTAL CHANGES IN ASSETS</b>		\$98,801	108,684	(553)	39	70	72	73					(707,520)		0
<b>CHANGES IN LIABILITIES: INCREASE/(DECREASE)</b>															
Accounts Payable	9000-9099		49,746	60,053	49,927	51,327	(26,458)	92,136					517,210		
Payroll Due to Govt	9010		(137,089)		33								137,056		
Due to Other Funds	9010														
Temporary Loans	9015														
TR AN Payable	9041														
Unearned Revenue	9055-9059												654,268		
<b>TOTAL CHANGE IN LIABILITIES</b>		(728,393)	(87,343)	60,053	49,900	51,327	(26,458)	92,136							
<b>AUDIT ADJUSTMENT</b>															
<b>NET INCREASE/(DECREASE) IN CASH from changes in assets, liabilities and audit adj</b>		128,592	(21,341)	(59,500)	26,204	(31,397)	26,386	(52,209)					53,764		(0)
<b>NET CHANGE IN CASH:</b>															
<b>INCREASE/(DECREASE)</b>		(325,003)	(1,056,618)	(124,093)	(359,013)	2,394,286	(412,076)	(24,640)	233,096	723,164	(831,787)	1,111,574	(693,541)		(27,101)
<b>ENDING CASH/(A + E)</b>		\$337,014	4,250,396	4,126,303	3,767,290	3,131,842	5,526,128	5,114,032	5,089,412	6,045,673	5,213,885	6,325,459			6,298,358

Interim Cash Flow

page 1 of 1

## 2017-18 2nd Interim Budget - Multi-Year Assumptions

### 17-18 Revenues

LCFF revenue	8010-8099	Revenue based on LCFF calculator Gap Closure rate 44.97%
Federal Revenues	8100-8299	Title I \$87,000 increase in revenue
State Revenues	8300-8599	1-Time Mandated Cost Revenue 17-18 \$222,860
Local Revenues	8600-8699	1-Time revenues: WCTA distribution of 16-17 EFB \$145,486 Edviate reimbursement \$65,856 RESIG return of 16-17 equity \$74,988
Transfers In	8900-8929	Eliminate Adopted Budget transfer in from Fund 17 \$167,730 for Math textbook adoption

### 17-18 Expenses Unrestricted & Restricted

Certificated Salaries	1000-1999	Step & column 2.18%
Classified Salaries	2000-2999	Step & column 2.35%
Employee Benefits	3101-3102 3201-3202	STRS rate 14.43 % PERS rate 15.531 %
Health & Welfare benefits	3401-3402	Employer H&W cap = \$738 EE only, \$1,268 EE +1, and \$1,599 EE +family
Workers Comp	3601-3602	Rate = \$2.04 for every \$100 of salary
Books and Supplies	4000-4999	Eliminate Adopted Budget Math textbook adoption: JX \$150,000 RL \$150,000 <u>WCS \$150,000</u> Total \$450,000
Services, Other Operating Expenses	5000-5999	Continue NCOE CalServes contract (RL & WCS) \$262,500 Continue NCOE CalServes contract (RL & WCS) \$45,000 Property & liability insurance budget \$83,653 (same as 16-17)
Other Outgo	7100-7499	Contains \$39,000 direct cost charged to Cafeteria program

### 18-19 Revenue Unrestricted

LCFF revenue	8010-8099	Revenue based on LCFF calculator, Gap Closure rate = 100%
State revenue	8300-8599	Eliminate 17-18 1-time Mandated Cost revenue \$222,860
Local Revenues	8600-8699	Eliminate 1-Time revenues: WCTA distribution of 16-17 EFB \$145,486 Edviate reimbursement \$65,856 RESIG return of 16-17 equity \$74,988

	Misc revenue (RESIG W/C reimb, rebates, etc.) \$11,732 Eliminate RS 0100 carryover \$12,323 offset to RS 0000~~~8980 Eliminate City of Santa Rosa JX playing field revenue \$14,112
Transfers In 8910-8929	Eliminate transfer from FD 17 \$167,730 for Math txbk adoption
<u>18-19 Expenses Unrestricted</u>	
Certificated Salaries 1000-1999	Step & column 2.47% Eliminate JX retiree teacher salary \$84,182
Classified Salaries 2000-2999	Step & column 2.48%
Employee Benefits 3101-3102, 3201-3202	STRS rate 16.28% PERS rate 17.7% Increase STRS on Behalf (budgeted revenue also)
Employee Benefits 3301-3399, 3500-3699	Automatically eliminates vacation payout statutory benefits Automatically eliminates JX retiree teacher benefits
Employee H&W & Retiree Benefits 3400-3499, 3700-3799	Reduce PY retiree incentive (\$20,500), add CY retiree incentive = \$15,500 Eliminate JX retiree teacher H&W benefits \$16,949
Books and Supplies 4000-4999	Eliminate 16-17 C/O: Site \$23,022 Music \$1,381 Mandated Cost RS 0550 \$13,674 Garden Grant \$2,023 US Fish & Wildlife \$2,422 Book Fair \$8,845 Add \$73,500 Lexia 3-yr subscription Budget Lexia (3-yr software subscription) \$73,500 Budget Category 2 Erate project \$32,600 Multiply by CPI
Services, Other Operating Expenses 5000-5999	Eliminate 17-18 Field Trip carryover \$11,419 Add Dark Fiber \$50K Add Prime65 network monitoring (add'l 6 mos> FY18) \$10,000 Contains \$250K to WCTA JPA Multiply by CPI
Other Outgo 7100-7499	Eliminate \$39,000 direct cost charged to Cafeteria program
Transfer Out 7610-7629	Eliminate transfer to FD 40 \$298,281 for JX Modular: 17-18 Mandated Cost reimbursement RS 0500 \$222,860 16-17 Mandated Cost reimbursement RS 0550 \$75,421
<u>18-19 Revenue Restricted</u>	
Federal revenue 8100-8299	Eliminate Title II \$44,907
State revenue 8300-8599	Add 2.51% COLA on Special Ed state revenue = \$14,035 Eliminate Prop 39 revenue \$168,171 Subtract PY STRS on behalf revenue \$520,720 (same as expense)

Add STRS on behalf revenue \$587,479 (same as expense)

18-19 Expenses Restricted

Certificated Salaries 1000-1999

Step & column 2.47%

Classified Salaries 2000-2999

Step & column 2.48%

Eliminate SSIA (5) salary \$91,954

Reduce Director of Maintenance salary \$15K (half-yr)

Employee Benefits 3101-3102  
3201-3202

STRS rate 16.28 %

PERS rate 17.7 %

Increase STRS on Behalf (budgeted revenue also)

Employee Benefits 3301-3399,  
3500-3699

Automatically eliminates vacation payout statutory benefits

Automatically eliminates SSIA (5), Director of Maint benefits

Employee H&W and Retiree Benefits  
3401-3499, 3901-3999

Reduce PY retire incentive (\$25,500), add CY retire incentive =  
\$15,500

Eliminate SSIA (5) H&W \$13,188

Books and Supplies 4000-4999

Eliminate 16-17 C/O: Lottery \$18,301 Multiply by CPI

Services, Other Operating Expenses  
5000-5999

Add additional 6 months Recology (garbage) = \$15,845

Eliminate LandCare 1TME mow 3 sites = \$13,750

Add NPS \$54K (3 students add'l 6 mos)

Add Recology (garbage service add'l 6 mos) \$15,845

Multiply by CPI

Capital Outlay 6000-6999

Eliminate 16-17 carryover:

Prop 39 carryover (\$151,885 budgeted at 1st Interim)

Eliminate 1st 5 (Pre-school grant) carryover \$14,557

Other Outgo 7000-7999

West County Transportation Agency

Phase 2 WCTA facility lease payment \$35,773 started 7-1-17

Note: \$8,209 for Phase I continues until April 2020

19-20 Revenue Unrestricted

LCFF revenue 8010-8099

Revenue based on LCFF calculator, Gap Closure rate =0%

Rev taken from LCFF s.s. (includes \$250K for JPA rev)

19-20 Expenses Unrestricted

Certificated Salaries 1000-1999

Step & column 2.47%

Classified Salaries 2000-2999

Step & column 2.48%

Employee H&W & Retiree Benefits  
3400-3499; 3700-3799;  
3900-3998

Reduce PY retiree incentive (\$15,500), and CY retiree incentive =  
\$15,500

Books and Supplies 4000-4999

Eliminate \$73,500 Lexia 3-yr subscription

Eliminate Category 2 Erate project \$32,600

	Multiply by CPI
Services, Other Operating Expenses 5000-5999	Eliminate Dark Fiber \$50,000 17-18 purchase Multiply by CPI Contains \$250K increased cost to WCTA JPA
<u>19-20 Revenue Restricted</u>	
Federal revenue 8100-8299	Maintain reduction of restricted federal revenue Title II \$28,789
State revenue 8300-8599	Add 2.41% COLA on Sp Ed state rev = \$13,255 Subtract PY STRS on behalf rev \$587,479 (same as expense) Add CY STRS on behalf rev \$654,238 (same as expense)
<u>19-20 Expenses Restricted</u>	
Certificated Salaries 1000-1999	Step & column 2.47%
Classified Salaries 2000-2999	Step & column 2.48%
Employee Benefits 3101-3102 3201-3202	STRS rate 18.13% PERS rate 20.0% Increase STRS on Behalf (budgeted revenue also)
Services, Other Operating Expenses 5000-5999	Multiply by CPI 3.04% Contains \$250K increased cost to WCTA JPA

# Wright Elementary School District 2017-18 2nd Interim Budget Multi-Year Projection

2/28/2018

## Budget assumptions:

- 1 Reserve for Economic Uncertainty = 5.0% of GF expenses
- 2 Contribution to Routine Restricted Maintenance at 3% of GF expenses
- 3 Assumes \$39,000 for direct cost charge to Cafeteria fund (negative expense budgeted in object 7350)

17-18 ONLY

Object Codes	Year 1 - Projection - 2017-18			Year 2 - Projection - 2018-19			Year 3 - Projection - 2019-20		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column
4		0.00%			1.50%			2.51%	
5		56.08%			44.97%			100.00%	
6		2.53%			3.18%			3.28%	
7		2.11%			2.18%			2.47%	
8		2.31%			2.33%			2.48%	
9		12.38%			14.43%			16.28%	
10		3.88%			15.531%			18.13%	
11		3.85%			3.54%			3.54%	
12		10.05%			9.74%			9.74%	
13		1.579.83			1.507.77			1.497.40	
14	Local Control Funding Formula								
15		8010-8099							
16		8091							
17	Federal Revenues								
18	State Revenues								
19	Local Revenues								
20	Total Revenue								
21	Expenditures								
22	Certificated Salaries								
23	Classified Salaries								
24	STRS								
25	STRS on Behalf								
26	PERS								
27	Employee Benefits - Statutory								
28	Employee & Retiree Benefits - Health & Welfare								
29	Books and Supplies								
30	Services, Other Operating Expenses								
31	Capital Outlay								
32	Other Outgo								
33	Total Expenditure								
34	Excess (Deficiency)								
35	Transfers In								
36	Transfers Out (enter as negative)								
37	Other Sources								
38	Other Uses (enter as negative)								
39	Contributions								
40	Total Transfers/Other Uses								
41	Net Increase (Decrease)								
42	Prior year carryover								
43	Actual surplus (deficit)								
44	Fund Balance								
45	Beginning Balance								
46	Actual Adjustments								
47	Net Ending Balance								



# 2017-18 2nd Interim Budget Multi-Year Projection

2/28/2018

## Budget assumptions:

- 1 Reserve for Economic Uncertainty = 5.0% of GF expenses
- 2 Contribution to Routine Restricted Maintenance at 3% of GF expenses
- 3 Assumes \$39,000 for direct cost charge to Cafeteria fund (negative expense budgeted in object 7350) 17-18 ONLY

Object Codes	2016-17			Year 1 - Projection - 2017-18			Year 2 - Projection - 2018-19			Year 3 - Projection - 2019-20		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Components of Ending Balances:												
45 Revolving Cash (non-spendable)	9711,9719											
46 Stores (non-spendable)	9712											
47 Restricted	9740											
48 Substitution Arrangements (committed)	9750											
49 Unassigned												
50 Reserve for Economic Uncertainty	9789											
51 Mandated Cost (1-time revenue (FF/Dark Fiber)	9789											
52 Technology Reserve	9789											
53 Deferred Maintenance Projects	9789											
54 Prop 39 Reserve (General Fund contributions)	9789											
55 Reserve for Special Ed (\$42K times 6 pupils)	9789											
56 High risk field trip deductible (\$20K times 4)	9789											
57 Potential Decline in Enrollment (\$10K times 13)	9789											
58 Textbook adoptions (Math)	9789											
59 Textbook adoptions (Science)	9789											
60 18-19 Internet upgrade	9789											
61 18-19 Dark Fiber cost	9789											
62 Reserve for LCFF at SSC Gap % (18-19-20)	9789											
63 Unassigned Unappropriated Amount	9790											
64 Net Ending Balance												
65 Fund 17 Undesignated Fund Balance												





# BALANCING SPREADSHEET

## 2017-18 2nd Interim Budget

(complete and submit with 2nd Interim 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

Wright

select District name from drop-down

Gap Closure 100%

\*

		2016-17	2017-18	2018-19	2019-20
<b>LCFF Calculator</b>					
from calculator	State Aid	5,569,228	5,653,223	6,300,907	6,566,512
	EPA (from GL)	1,399,243	1,259,152	1,259,152	1,259,152
	Property Taxes	4,778,759	4,703,559	4,669,659	4,669,659
	In-Lieu	-1,435,297	-1,435,016	-1,373,592	-1,373,592
	<i>subtotal</i>	10,311,933	10,180,918	10,856,126	11,121,731
from calculator	State Aid	2,419,063	2,391,710	2,529,146	2,650,217
	EPA (from GL)	638,407	571,453	571,453	571,453
	Property Taxes	1,435,297	1,435,016	1,373,592	1,373,592
		4,492,767	4,398,179	4,474,191	4,595,262
	<i>subtotal</i>				
additional sources (not in calculator)	property tax transfer-spec ed 8097	182,760	232,752	232,752	232,752
	Deferred Maintenance transfer	-50,176	0	0	0
	Variance for prior year adjustments		0	0	0
	<i>SUBTRACT</i>	132,584	232,752	232,752	232,752
	<i>total</i>	\$14,937,284	\$14,811,849	\$15,563,069	\$15,949,745
<b>Escape</b>					
sacs fund 01 + 03	resource				
	object				
	8011 State Aid + choice + supplemental	7,988,291	8,044,933		
	8012 EPA	2,037,650	1,830,605		
	802x-804x Property Taxes	4,778,759	4,703,559		
	8091 LCFF transfer	-50,176	0		
sacs fund 01 + 03	8096 In-Lieu of Property Tax	0	0		
	8097 property tax transfer-special educ	182,760	232,752		
	<i>total</i>	\$14,937,284	\$14,811,849		
fund 14	8091 LCFF transfer	50,176	0		
<b>Multi-year Projection</b>					
MYP- sacs fund 01 + 03		14,937,284	14,811,849	15,563,069	15,949,745
		0	0	0	0
	<i>total</i>	\$14,937,284	\$14,811,849	\$15,563,069	\$15,949,745

LCFF Calculator Universal Assumptions  
Wright Elementary (71035) - 2nd Interim

LEA: **Wright Elementary**  
District

71035  
Yes  
2013-14

Projection Title: **2nd Interim**

Projection Date: **01/31/18**

**2012-13**    **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)

	1.56%	2.51%	2.41%
	44.97%	100.00%	
	43.97%	100.00%	
21.5165%	23.5000%	22.5000%	22.5000%

**EPA Entitlement as % of statewide adjusted Revenue Limit**

**PER ADA FUNDING LEVELS (calculated at TARGET)**

**Base Grants**

Grades TK-3	\$	7,193	\$	7,374	\$	7,552
Grades 4-6	\$	7,301	\$	7,484	\$	7,664
Grades 7-8	\$	7,518	\$	7,707	\$	7,893
Grades 9-12	\$	8,712	\$	8,931	\$	9,146

**Grade Span Adjustment**

Grades TK-3	\$	748	\$	767	\$	785
Grades 9-12	\$	227	\$	232	\$	238

**Maximum Supplemental Grant (100% UPC)**

		20.00%		20.00%		20.00%
Grades TK-3	\$	1,588	\$	1,628	\$	1,667
Grades 4-6	\$	1,460	\$	1,497	\$	1,533
Grades 7-8	\$	1,504	\$	1,541	\$	1,579
Grades 9-12	\$	1,788	\$	1,833	\$	1,877

**Concentration Grant (>55% population)**

		50.00%		50.00%		50.00%
Grades TK-3	\$	3,971	\$	4,071	\$	4,169
Grades 4-6	\$	3,651	\$	3,742	\$	3,832
Grades 7-8	\$	3,759	\$	3,854	\$	3,947
Grades 9-12	\$	4,470	\$	4,582	\$	4,692

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO**
**Wright Elementary (71035) - 2nd Interim**
**1/31/18**

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.51%	2.41%
GAP Funding rate	56.08%	44.97%	100.00%	0.00%
Estimated Property Taxes (with RDA)	4,778,759	4,703,559	4,669,659	4,669,659
Less In-Lieu transfer	\$ (1,479,078)	\$ (1,435,016)	\$ (1,373,592)	\$ (1,373,592)
Total Local Revenue	\$ 3,299,681	\$ 3,268,543	\$ 3,296,067	\$ 3,296,067
Statewide 90th percentile rate				

**OTHER LCFF TRANSITION INFORMATION**

Enter class size penalties, longer day/longer year penalstrict LCFF Transition Calculation exhibit.  
Class size penalties are entered on Miscellaneous Adj:G-5).

	2016-17	2017-18	2018-19	2019-20
Floor Adjustments				
Miscellaneous Adjustments				
Minimum State Aid Adjustments				
Funded Based on Target Formula	FALSE	FALSE	FALSE	TRUE

**UNDUPPLICATED PUPIL PERCENTAGE**

	2016-17	2017-18	2018-19	2019-20
District Enrollment	1,058	1,065	1,065	1,065
COE Enrollment	11	11	11	11
Total Enrollment	1,069	1,076	1,076	1,076
District Unduplicated Pupil Count	837	849	849	849
COE Unduplicated Pupil Count	5	5	5	5
Total Unduplicated Pupil Count	842	854	854	854
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	78.77%	79.37%	79.37%	79.37%
Unduplicated Pupil Percentage (%)	78.16%	78.76%	79.17%	79.37%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total currented Charter

School General Purpose BG offset: enter ONLY the Di:

Enter Regular ADA by grade span. Enter 'Ungraded' AD

ADA	ADA to use:	2012-13	2016-17	2017-18	2018-19	2019-20
<b>CURRENT YEAR ADA:</b>						
Grades 1K-3	B-1	658.84	595.34	606.00	612.00	612.00
Grades 4-6	B-2	428.51	422.15	425.26	428.47	428.47
Grades 7-8	B-3					
Grades 9-12	B-4					

NPS, NPS-LCI, CDS:

TK-3	E-1				
4-6	E-2	1.38	2.67	2.67	2.67
7-8	E-3				
9-12	E-4				

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11	3.00	1.80	1.80	1.80
4-6	E-7 & E-12	7.77	2.70	2.70	2.70
7-8	E-8 & E-13	0.10			
9-12	E-9 & E-14				
<b>TOTAL</b>		1,029.74	1,038.43	1,047.64	1,047.64

**RATIO: District ADA to Enrollment**

**RATIO: Combined ADA to Enrollment**

**CHARTER ADA ADJUSTMENT**

ADA transfer: Student from District to Charter (cross fi:

	2016-17	2017-18	2018-19	2019-20
Grades TK-3	3.77			
Grades 4-6	1.99			
Grades 7-8				
Grades 9-12				
<b>TOTAL</b>	5.76			

ADA transfer: Student from Charter to District (cross fi:

035) - 2nd Interim

CHARTER IN-LIEU PROPERTY TAX TABLE

Enter RDA revenues included in Pro

For an authorizing district, In-lieu of

1. Property taxes per ADA x Chart
- 2a. Adjusted base revenue per AC
- 2b. Proration of Charter transition

For any district with students in co-property tax is calculated

- on the lesser of property taxes per
1. Property taxes per ADA x District
- 2a. Adjusted base revenue per AC
- 2b. Proration of Charter transition

	2016-17	2017-18	2018-19	2019-20
Local Property Taxes	\$ 4,778,759	\$ 4,703,559	\$ 4,669,659	\$ 4,669,659
Less: RDA incl. in Prop. Taxes	\$ 45,074	\$ 93,529	\$ 93,529	\$ 93,529
Local Property Taxes less RDA	\$ 4,733,685	\$ 4,610,030	\$ 4,576,130	\$ 4,576,130
District LCFF ADA	1,086.20	1,038.43	1,047.64	1,047.64
Total Charter LCFF ADA	493.63	469.34	449.34	449.34
Total LCFF ADA	1,579.83	1,507.77	1,496.98	1,496.98
Property Taxes per ADA	\$ 2,996.33	\$ 3,057.52	\$ 3,056.91	\$ 3,056.91
Total Funded by Property Taxes per	\$ 1,479,078	\$ 1,435,016	\$ 1,373,592	\$ 1,373,592
Total Funded by LCFF Funding per A				
Certified In-Lieu Taxes				
Alternative Calculation Tool				
District In-Lieu of Property Tax Tran	\$ 1,479,078	\$ 1,435,016	\$ 1,373,592	\$ 1,373,592
Prior Year Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
1 Wright Charter School	\$ 1,479,078	\$ 1,435,016	\$ 1,373,592	\$ 1,373,592
1. Property taxes per ADA x Charter				
ADA	493.63 \$ 1,479,078	469.34 \$ 1,435,016	449.34 \$ 1,373,592	449.34 \$ 1,373,592

**LCFF Calculator Universal Assumptions**  
**Wright Elementary (71035) - 2nd**

**Summary of Funding**

	2017-18	2018-19	2019-20	2020-21
<b>Target Components:</b>				
Base Grant	7,515,935	7,773,020	7,960,368	8,183,154
Grade Span Adjustment	454,634	470,785	481,833	495,337
Supplemental Grant	1,255,525	1,305,324	1,340,115	1,377,624
Concentration Grant	946,904	996,264	1,028,682	1,057,474
Add-ons	310,733	310,733	310,733	310,733
<b>Total Target</b>	<b>10,483,731</b>	<b>10,856,126</b>	<b>11,121,731</b>	<b>11,424,322</b>
<b>Transition Components:</b>				
Target	\$ 10,483,731	\$ 10,856,126	\$ 11,121,731	\$ 11,424,322
Funded Based on Target Formula <i>(based on prior</i>	FALSE	FALSE	TRUE	TRUE
Floor	9,933,462	10,255,779	10,856,129	10,856,129
<i>Remaining Need after Gap (informational only)</i>	302,813	-	-	-
Current Year Gap Funding	247,456	600,347	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 10,180,918</b>	<b>\$ 10,856,126</b>	<b>\$ 11,121,731</b>	<b>\$ 11,424,322</b>

**Components of LCFF By Object Code**

	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 5,653,223	\$ 6,343,796	\$ 6,609,401	\$ 6,911,992
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	1,259,152	1,216,263	1,216,263	1,216,263
<b>Local Revenue Sources:</b>				
8021 to 8089 - Property Taxes	4,703,559	4,669,659	4,669,659	4,669,659
8096 - In-Lieu of Property Taxes	(1,435,016)	(1,373,592)	(1,373,592)	(1,373,592)
<i>Property Taxes net of in-lieu</i>	<i>3,268,543</i>	<i>3,296,067</i>	<i>3,296,067</i>	<i>3,296,067</i>
<b>TOTAL FUNDING</b>	<b>\$ 10,180,918</b>	<b>\$ 10,856,126</b>	<b>\$ 11,121,731</b>	<b>\$ 11,424,322</b>
<b>Basic Aid Status</b>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 10,180,918</b>	<b>\$ 10,856,126</b>	<b>\$ 11,121,731</b>	<b>\$ 11,424,322</b>
8012 - EPA Receipts <i>(for budget &amp; cashflow)</i>	\$ 1,259,152	\$ 1,216,263	\$ 1,216,263	\$ 1,216,263



LCFF Calculator Universal Assumptions				
Wright Elementary (71035) - 2nd				
	2017-18	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>				
Agency Unduplicated Pupil Count	849.00	849.00	849.00	849.00
COE Unduplicated Pupil Count	5.00	5.00	5.00	5.00
Total Unduplicated pupil Count	854.00	854.00	854.00	854.00
Rolling %, Supplemental Grant	78.7600%	79.1700%	79.3700%	79.3700%
Rolling %, Concentration Grant	78.7600%	79.1700%	79.3700%	79.3700%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	607.80	613.80	613.80	613.80
Grades 4-6	430.63	433.84	433.84	433.84
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>1,038.43</b>	<b>1,047.64</b>	<b>1,047.64</b>	<b>1,047.64</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>1038.43</b>	<b>1047.64</b>	<b>1047.64</b>	<b>1047.64</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	607.80	613.80	613.80	613.80
Grades 4-6	430.63	433.84	433.84	433.84
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>1,038.43</b>	<b>1,047.64</b>	<b>1,047.64</b>	<b>1,047.64</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>				
	-	-	-	-
	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentr \$	2,202,429 \$	2,301,588 \$	2,368,797 \$	2,435,098
Current year Percentage to Increase or Improve Si	28.72%	27.92%	28.06%	28.06%

Wright Elementary (71035) - 2n				
EDUCATION PROTECTIO				
EPA Entitlement as % of statewide adjusted Revenue Limit	24.7570%	23.5000%	22.5000%	22.5000%
Education Protection Account (EPA)	Certified*			
	2016-17	2017-18	2018-19	2019-20
<b>Calculation of EPA Entitlement</b>				
Adjusted Total Revenue Limit		5,358,092	5,405,613	5,405,613
Current Year Adjusted NSS Allowance		-	-	-
(A) Total: Adj. Rev. Limit or General Purpose Funding in LCFF Floor	5,606,175	5,358,092	5,405,613	5,405,613
(B) Property Taxes/In-Lieu	3,264,289	3,253,463	3,281,522	3,281,522
(C) ADA Used for EPA Minimum	1,086.51	1,038.43	1,047.64	1,047.64
(D) Gross State Aid for Purposes of EPA (A - B; if <0, then 0)	2,341,886	2,104,629	2,124,091	2,124,091
(E) Proportionate Share* (A * %)	1,387,923	1,259,152	1,216,263	1,216,263
(F) Minimum EPA (C x \$200)	217,302	207,686	209,528	209,528
(G) Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.	1,387,923	1,259,152	1,216,263	1,216,263
(H) P-2 Entitlement: (Greater of F or G)	1,387,923	1,259,152	1,216,263	1,216,263
(I) PY Adjustment: Change in Entitlement from P-2 to Annual	-	-	-	-
Adjusted EPA Allocation (used to calculate LCFF Revenue)	1,387,923	1,259,152	1,216,263	1,216,263
(J) P2 Entitlement Net of PY Adjustment	1,399,243	1,259,152	1,216,263	1,216,263
<b>Calculation of Net State Aid before Minimum State Aid</b>				
Phase-In Entitlement	10,310,353	10,180,918	10,856,126	11,121,731
Less Property Taxes/In-Lieu	3,299,681	3,253,463	3,281,522	3,281,522
Gross State Aid	7,010,672	6,927,455	7,574,604	7,840,209
Less EPA Allocation	1,387,923	1,259,152	1,216,263	1,216,263
Net State Aid	5,622,749	5,668,303	6,358,341	6,623,946
<b>Minimum State Aid</b>				
Adjusted Total Revenue Limit	5,604,575	5,358,091	5,405,613	5,405,613
2012-13 Deficitd NSS Allowance	-	-	-	-
Less Property Taxes/In-Lieu	3,299,681	3,253,463	3,281,522	3,281,522
Less EPA Allocation	1,387,923	1,259,152	1,216,263	1,216,263
Revenue Limit Minimum State Aid	916,971	845,476	907,828	907,828
Categorical Minimum State Aid	1,740,435	1,740,435	1,740,435	1,740,435
Minimum State Aid Guarantee	2,657,406	2,585,911	2,648,263	2,648,263
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-
LCFF State Aid	5,622,749	5,668,303	6,358,341	6,623,946
EPA in Excess to LCFF Funding	-	-	-	-

Wright Elementary (71035) - 2nd Interim				
LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant				
	2016-17	2017-18	2018-19	2019-20
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	2,232,132	2,202,429	2,301,588	2,368,797
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	1,600,912	1,954,880	2,066,203	2,301,588
3. Difference [1] less [2]	631,220	247,549	235,385	67,209
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	353,968	111,323	235,385	-
GAP funding rate	56.08%	44.97%	100.00%	0.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	1,954,880	2,066,203	2,301,588	2,301,588
6. Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement &amp; Transportation</i>	8,044,740	7,803,982	8,243,805	8,509,410
LCFF Phase-In Entitlement	10,310,353	10,180,918	10,856,126	11,121,731
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	24.30%	26.48%	27.92%	27.05%
*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 & PERCENTAGE TO INCREASE OR IMPROVE SEI				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,954,880	\$ 2,066,203	\$ 2,301,588	\$ 2,301,588
Current year Percentage to Increase or Improve Services	24.30%	26.48%	27.92%	27.05%

LEA: **Wright Charter**  
Charter

Projection Title: **2nd Interim**

Projection Date: **01/31/18**

**2016-17**    **2017-18**    **2018-19**    **2019-20**    **2020-21**

**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**

0.00%	1.56%	2.51%	2.41%	2.80%
56.07679980%	44.97%	100.00%		
54.85%	43.97%	100.00%		
24.75704809%	23.5000%	22.5000%	22.5000%	22.5000%

**PER ADA FUNDING LEVELS (calculated at TARGET)**

**Base Grants**

Grades TK-3	\$	7,083	\$	7,193	\$	7,374	\$	7,552	\$	7,763
Grades 4-6	\$	7,189	\$	7,301	\$	7,484	\$	7,664	\$	7,879
Grades 7-8	\$	7,403	\$	7,518	\$	7,707	\$	7,893	\$	8,114
Grades 9-12	\$	8,578	\$	8,712	\$	8,931	\$	9,146	\$	9,402

**Grade Span Adjustment**

Grades TK-3	\$	737	\$	748	\$	767	\$	785	\$	807
Grades 9-12	\$	223	\$	227	\$	232	\$	238	\$	244

**Maximum Supplemental Grant (100% UPC)**

		20.00%		20.00%		20.00%		20.00%		20.00%
Grades TK-3	\$	1,564	\$	1,588	\$	1,628	\$	1,667	\$	1,714
Grades 4-6	\$	1,438	\$	1,460	\$	1,497	\$	1,533	\$	1,576
Grades 7-8	\$	1,481	\$	1,504	\$	1,541	\$	1,579	\$	1,623
Grades 9-12	\$	1,760	\$	1,788	\$	1,833	\$	1,877	\$	1,929

**Concentration Grant (>55% population)**

		50.00%		50.00%		50.00%		50.00%		50.00%
Grades TK-3	\$	3,910	\$	3,971	\$	4,071	\$	4,169	\$	4,285
Grades 4-6	\$	3,595	\$	3,651	\$	3,742	\$	3,832	\$	3,940
Grades 7-8	\$	3,702	\$	3,759	\$	3,854	\$	3,947	\$	4,057
Grades 9-12	\$	4,401	\$	4,470	\$	4,582	\$	4,692	\$	4,823

**Charter School Data Elements required to calculate the LCFF**  
**Wright Charter (6052377) - 2nd Interim**

1/31/18

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.51%	2.41%
GAP Funding rate	56.08%	44.97%	100.00%	0.00%
In-Lieu of Property Tax	1,479,078	1,435,016	1,373,592	1,373,592
Statewide 90th percentile rate				

**UNDUPPLICATED PUPIL PERCENTAGE**

Charter School:	2016-17	2017-18	2018-19	2019-20
Enrollment	526	497	497	497
Unduplicated Pupil Count	409	394	394	394
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	77.76%	79.28%	79.28%	79.28%
Unduplicated Pupil Percentage (%)	77.89%	78.38%	78.75%	79.28%

**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.

	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Percentage (%)	78.16%	78.76%	79.17%	79.37%
Unduplicated Pupil Percentage: Supplemental Grant	77.89%	78.38%	78.75%	79.28%
Unduplicated Pupil Percentage: Concentration Grant	77.89%	78.38%	78.75%	79.28%

**AVERAGE DAILY ATTENDANCE (ADA)**

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

	2016-17	2017-18	2018-19	2019-20
Grades TK-3	212.79	194.21	177.07	177.07
Grades 4-6	173.73	165.65	153.27	153.27
Grades 7-8	107.11	109.48	119.00	119.00
Grades 9-12	-	-	-	-
SUBTOTAL ADA	493.63	469.34	449.34	449.34
RATIO: ADA to Enrollment	0.94	0.94	0.90	0.90

**OTHER LCFF TRANSITION INFORMATION**

Funded Based on Target Formula	True/False	FALSE	FALSE	FALSE	TRUE
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**LCFF Calculator Universal Assumptions**  
**Wright Charter (6052377) - 2nd Interim**

**Summary of Funding**

	2016-17	2017-18	2018-19	2019-20
<b>Target Components:</b>				
Base Grant	3,549,072	3,429,435	3,369,920	3,451,161
Grade Span Adjustment	156,826	145,269	135,813	139,000
Supplemental Grant	577,305	560,371	552,152	569,255
Concentration Grant	424,140	417,883	416,306	435,846
Add-ons	-	-	-	-
<b>Total Target</b>	<b>4,707,343</b>	<b>4,552,958</b>	<b>4,474,191</b>	<b>4,595,262</b>

**Transition Components:**

Target	\$	4,707,343	\$	4,552,958	\$	4,474,191	\$	4,595,262
Funded Based on Target Formula <i>(based on prior)</i>		FALSE		FALSE		FALSE		TRUE
Floor		4,218,821		4,271,695		4,210,758		4,474,193
Remaining Need after Gap <i>(informational only)</i>		214,574		154,779		-		-
Current Year Gap Funding		273,948		126,484		263,433		-
Miscellaneous Adjustments		-		-		-		-
Economic Recovery Target		-		-		-		-
Additional State Aid		-		-		-		-
<b>Total Phase-In Entitlement</b>	<b>\$</b>	<b>4,492,769</b>	<b>\$</b>	<b>4,398,179</b>	<b>\$</b>	<b>4,474,191</b>	<b>\$</b>	<b>4,595,262</b>

**Components of LCFF By Object Code**

	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 2,380,513	\$ 2,391,710	\$ 2,576,779	\$ 2,697,850
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	633,178	571,453	523,820	523,820
<b>Local Revenue Sources:</b>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,479,078	1,435,016	1,373,592	1,373,592
Property Taxes net of in-lieu	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 4,492,769</b>	<b>\$ 4,398,179</b>	<b>\$ 4,474,191</b>	<b>\$ 4,595,262</b>
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 4,492,769</b>	<b>\$ 4,398,179</b>	<b>\$ 4,474,191</b>	<b>\$ 4,595,262</b>
8012 - EPA Receipts <i>(for budget &amp; cashflow)</i>	\$ 638,407	\$ 571,453	\$ 523,820	\$ 523,820

LCFF Calculator Universal Assumptions				
Wright Charter (6052377) - 2nd Interim				
Pupil Population				
	2016-17	2017-18	2018-19	2019-20
<b>Unduplicated Pupil Population</b>				
Agency Unduplicated Pupil Count	409.00	394.00	394.00	394.00
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated pupil Count	409.00	394.00	394.00	394.00
Rolling %, Supplemental Grant	77.8900%	78.3800%	78.7500%	79.2800%
Rolling %, Concentration Grant	77.8900%	78.3800%	78.7500%	79.2800%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	212.79	194.21	177.07	177.07
Grades 4-6	173.73	165.65	153.27	153.27
Grades 7-8	107.11	109.48	119.00	119.00
Grades 9-12	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>493.63</b>	<b>469.34</b>	<b>449.34</b>	<b>449.34</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>493.63</b>	<b>469.34</b>	<b>449.34</b>	<b>449.34</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	212.79	194.21	177.07	177.07
Grades 4-6	173.73	165.65	153.27	153.27
Grades 7-8	107.11	109.48	119.00	119.00
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>493.63</b>	<b>469.34</b>	<b>449.34</b>	<b>449.34</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentr \$	995,155 \$	978,254 \$	968,458 \$	1,005,101
Current year Percentage to Increase or Improve S	28.45%	28.60%	27.62%	28.00%

## Wright Charter (6052377) - 21

EDUCATION PROTECTION				
EPA Entitlement as % of statewide adjusted Revenue Limit	24.7570%	23.5000%	22.5000%	22.5000%
Education Protection Account (EPA)	<i>Certified*</i>			
	2016-17	2017-18	2018-19	2019-20
<b>Calculation of EPA Entitlement</b>				
Adjusted Total Revenue Limit		2,431,714	2,328,091	2,328,091
Current Year Adjusted NSS Allowance				
(A) Total: Adj. Rev. Limit or General Purpose Funding in LCFF Floor	2,557,566	2,431,714	2,328,091	2,328,091
(B) Property Taxes/In-Lieu	1,428,215	1,475,269	1,475,269	1,475,269
(C) ADA Used for EPA Minimum	493.63	469.34	449.34	449.34
(D) Gross State Aid for Purposes of EPA (A - B; if <0, then 0)	1,129,351	956,445	852,822	852,822
(E) Proportionate Share* (A * %)	633,178	571,453	523,820	523,820
(F) Minimum EPA (C x \$200)	98,726	93,868	89,868	89,868
(G) Adjusted EPA Proportionate Share (Reduced for Amounts In Excess of State Aid, lesser of D or E.	633,178	571,453	523,820	523,820
(H) P-2 Entitlement: (Greater of F or G)	633,178	571,453	523,820	523,820
(I) PY Adjustment: Change In Entitlement from P-2 to Annual Adjusted EPA Allocation (used to calculate LCFF Revenue)	633,178	571,453	523,820	523,820
(J) P2 Entitlement Net of PY Adjustment	638,407	571,453	523,820	523,820
<b>Calculation of Net State Aid before Minimum State Aid</b>				
Phase-In Entitlement	4,492,769	4,398,179	4,474,191	4,595,262
Less Property Taxes/In-Lieu	1,479,078	1,475,269	1,475,269	1,475,269
Gross State Aid	3,013,691	2,922,910	2,998,922	3,119,993
Less EPA Allocation	633,178	571,453	523,820	523,820
Net State Aid	2,380,513	2,351,457	2,475,102	2,596,173
<b>Minimum State Aid</b>				
Adjusted Total Revenue Limit	2,557,564	2,431,714	2,328,091	2,328,091
2012-13 Deficitd NSS Allowance				
Less Property Taxes/In-Lieu	1,479,078	1,475,269	1,475,269	1,475,269
Less EPA Allocation	633,178	571,453	523,820	523,820
Revenue Limit Minimum State Aid	445,308	384,992	329,002	329,002
Categorical Minimum State Aid	501,222	476,558	456,251	456,251
Minimum State Aid Guarantee	946,530	861,551	785,252	785,252
Charter School Minimum State Aid Offset (effective 2014-15)				
LCFF State Aid	2,380,513	2,351,457	2,475,102	2,596,173
EPA in Excess to LCFF Funding				



Wright Charter (6052377) - 2nd Interim					
LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant					
		2016-17	2017-18	2018-19	2019-20
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	1,001,445	978,254	968,458	1,005,101
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	724,114	879,632	923,982	968,458
3.	Difference [1] less [2]	277,331	98,622	44,476	36,643
4.	Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	155,518	44,350	44,476	-
	GAP funding rate	56.08%	44.97%	100.00%	0.00%
5.	Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	879,632	923,982	968,458	968,458
6.	Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement &amp; Transportation</i>	3,613,137	3,474,197	3,505,733	3,626,804
	LCFF Phase-In Entitlement	4,492,769	4,398,179	4,474,191	4,595,262
7/8.	Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	24.35%	26.60%	27.62%	26.70%
*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 & PERCENTAGE TO INCREASE OR IMPROVE SER					
		2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	879,632	\$ 923,982	\$ 968,458	\$ 968,458
Current year Percentage to Increase or Improve Services		24.35%	26.60%	27.62%	26.70%

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