

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	680,296.00	680,296.00	191,183.16	680,281.00	(15.00)	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	30,699.14	30,699.14	1,696.75	95,909.45	65,210.31	212.4%
4) Other Local Revenue		8600-8799	4,191.03	4,191.03	1,013.46	4,191.03	0.00	0.0%
5) TOTAL, REVENUES			715,186.17	715,186.17	193,893.37	780,381.48		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	293,311.50	293,311.50	85,265.80	307,155.28	(13,843.78)	-4.7%
2) Classified Salaries		2000-2999	113,316.58	113,316.58	26,984.79	111,320.94	1,995.64	1.8%
3) Employee Benefits		3000-3999	160,349.95	160,349.95	37,313.19	153,769.16	6,580.79	4.1%
4) Books and Supplies		4000-4999	37,693.20	37,693.20	5,477.20	61,477.83	(23,784.63)	-63.1%
5) Services and Other Operating Expenditures		5000-5999	117,470.20	117,470.20	33,387.49	123,336.20	(5,866.00)	-5.0%
6) Capital Outlay		6000-6999	15,467.00	15,467.00	0.00	15,467.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,000.00	19,000.00	0.00	19,000.00	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			756,608.43	756,608.43	188,428.47	791,526.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,422.26)	(41,422.26)	5,464.90	(11,144.93)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,422.26)	(41,422.26)	5,464.90	(11,144.93)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	428,406.07	428,406.07		428,406.07	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)			428,406.07	428,406.07		428,406.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			428,406.07	428,406.07		428,406.07		
2) Ending Balance, June 30 (E + F1e)			386,983.81	386,983.81		417,261.14		
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								
c) Committed		9740	19,200.39	19,200.39		19,103.49		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Facilities Aquisition	0000	9780	250,000.00					
Budget Reductions	0000	9780	100,634.51					
Lottery	1100	9780	17,148.91					
Facilities Aquisition	0000	9780		250,000.00				
Budget Reductions	0000	9780		100,634.51				
Lottery	1100	9780		17,148.91				
Facilities Aquisition	0000	9780				225,000.00		
Budget Reductions	0000	9780				156,373.54		
Lottery	1100	9780				16,784.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	532,012.00	532,012.00	147,090.00	522,809.00	(9,203.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	101,903.00	101,903.00	28,218.00	111,110.00	9,207.00	9.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	46,381.00	46,381.00	15,875.16	46,362.00	(19.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			680,296.00	680,296.00	191,183.16	680,281.00	(15.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,227.24	1,227.24	0.00	47,730.00	46,502.76	3789.2%
Lottery - Unrestricted and Instructional Materials		8560	14,004.90	14,004.90	1,696.75	15,647.45	1,642.55	11.7%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2015-16 First Interim
Charter Schools Special Revenue 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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	15,467.00	15,467.00	0.00	15,467.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	17,065.00	17,065.00	New
TOTAL, OTHER STATE REVENUE			30,699.14	30,699.14	1,696.75	95,909.45	65,210.31	212.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,191.03	4,191.03	1,013.46	4,191.03	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,191.03	4,191.03	1,013.46	4,191.03	0.00	0.0%
TOTAL REVENUES			715,186.17	715,186.17	193,893.37	780,381.48		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	224,411.00	224,411.00	59,198.73	232,127.00	(7,716.00)	-3.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,900.50	68,900.50	26,067.07	75,028.28	(6,127.78)	-8.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			293,311.50	293,311.50	85,265.80	307,155.28	(13,843.78)	-4.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	91,563.38	91,563.38	21,546.51	89,567.74	1,995.64	2.2%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clencal, Technical and Office Salaries		2400	21,753.20	21,753.20	5,438.28	21,753.20	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			113,316.58	113,316.58	26,984.79	111,320.94	1,995.64	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	25,676.33	25,676.33	8,045.62	38,385.22	(12,708.89)	-49.5%
PERS		3201-3202	13,483.85	13,483.85	3,448.34	13,483.85	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13,407.75	13,407.75	3,357.51	13,445.91	(38.16)	-0.3%
Health and Welfare Benefits		3401-3402	88,000.00	88,000.00	17,967.18	72,757.88	15,242.12	17.3%
Unemployment Insurance		3501-3502	208.61	208.61	54.90	213.68	(5.07)	-2.4%
Workers' Compensation		3601-3602	7,995.66	7,995.66	1,627.88	7,989.08	6.58	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,577.75	11,577.75	2,811.56	7,493.54	4,084.21	35.3%
TOTAL, EMPLOYEE BENEFITS			160,349.95	160,349.95	37,313.19	153,769.16	6,580.79	4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,000.00	1,000.00	3,102.39	4,102.39	(3,102.39)	-310.2%
Books and Other Reference Materials		4200	1,992.40	1,992.40	(11.10)	2,694.45	(702.05)	-35.2%
Materials and Supplies		4300	28,404.75	28,404.75	2,245.93	48,244.96	(19,840.21)	-69.8%
Noncapitalized Equipment		4400	6,296.05	6,296.05	139.98	6,436.03	(139.98)	-2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,693.20	37,693.20	5,477.20	61,477.83	(23,784.63)	-63.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	16.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	69,000.00	69,000.00	31,614.48	69,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	35.65	3,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,000.00	41,000.00	1,638.00	46,866.00	(5,866.00)	-14.3%
Communications		5900	1,470.20	1,470.20	83.38	1,470.20	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,470.20	117,470.20	33,387.49	123,336.20	(5,866.00)	-5.0%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,467.00	15,467.00	0.00	15,467.00	0.00	0.0%
Books and Media for New School Libranes or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,467.00	15,467.00	0.00	15,467.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	19,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			756,608.43	756,608.43	188,428.47	791,526.41		

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	14,089.00
6300	Lottery: Instructional Materials	5,014.49
Total, Restricted Balance		<u>19,103.49</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,118.00	25,118.00	611.00	25,118.00	0.00	0.0%
3) Other State Revenue		8300-8599	443,451.28	443,451.28	229,543.00	453,457.28	10,006.00	2.3%
4) Other Local Revenue		8600-8799	40,687.07	40,687.07	12,022.20	40,687.07	0.00	0.0%
5) TOTAL REVENUES			509,256.35	509,256.35	242,176.20	519,282.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	220,288.46	220,288.46	51,972.17	207,812.83	12,475.63	5.7%
2) Classified Salaries		2000-2999	167,734.73	167,734.73	47,860.89	181,759.90	(14,025.17)	-8.4%
3) Employee Benefits		3000-3999	57,808.48	57,808.48	16,162.64	69,291.65	(11,483.17)	-19.9%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	12,041.20	25,925.00	(925.00)	-3.7%
5) Services and Other Operating Expenditures		5000-5999	63,100.00	63,100.00	21,483.94	70,700.00	(7,600.00)	-12.0%
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	24,881.22	24,881.22	4,906.93	24,881.22	0.00	0.0%
9) TOTAL EXPENDITURES			558,812.89	558,812.89	154,427.77	580,370.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,556.54)	(49,556.54)	87,748.43	(61,108.25)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000.00	25,000.00	0.00	25,000.00	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			25,000.00	25,000.00	0.00	25,000.00		

Wheatland Charter Academy

2015-16 Budget Assumptions—First Interim

REVENUE LIMIT:

ADA Projections:

86.45 K-5 Montessori ADA budgeted using 95% attendance rate. There is no change to ADA from the Original Budget, awaiting P1 numbers.

LCFF:

LCFF calculations were updated utilizing FCMAT's LCFF calculator v16.2b. Transfer of the In Lieu of Property Taxes to the Charter and EPA were included.

FEDERAL REVENUE

None.

OTHER STATE REVENUE:

Lottery Revenue:

Budgeted at SSC latest recommendation of \$140.00 per student with an additional \$41.00 for instructional materials.

Other Revenue:

Budgeted \$46,482 in one-time Outstanding Mandate Claims and \$1,248 in Mandate Block Grant dollars. Budgeted \$5,866 in Educator Effectiveness and \$11,199 in STRS On-Behalf Payments.

LOCAL REVENUE:

Interest:

County Treasury interest budgeted at \$4,191.03. Deferrals of State revenues and low interest rates are having impact on interest earnings.

EXPENDITURES:

Certificated Salaries:

Salary Schedule increase of 3% effective 7-1-15 budgeted. Includes step & column increases. Budget includes 4 FTE Montessori teachers with an \$800.00 stipend for those with a Montessori credential. Includes a .5 FTE for Administrator.

Classified Salaries:

Salary Schedule increase of 3% effective 7-1-15 budgeted. Budget includes step & column increases. Budget includes an \$800.00 stipend for those with a Montessori credential. Budget includes 5 para-educators and .5 FTE of secretarial time.

Benefits:

Health & Welfare: Certificated & Classified budgeted at the increased respective Caps of \$11,000 (effective 7-1-13).

For Statutory Benefits the following rates were used:

STRS	10.73%
PERS	11.847%
Social Security	6.2%
Medicare	1.45%
UI	.05%
WkComp	1.8353%

4000-7000 Expenses:

Textbooks and other books increased at First Interim due to carpet purchase.

5000's includes oversight, facilities, & business services with WSD. Communications costs were budgeted at \$3,000. Dues & Memberships budgeted at \$1,500. Travel/Conference budgeted at \$1,000. Special Ed encroachment anticipated to be \$19,000, which is based on 2014-15 activity. \$20,000 budgeted for transportation costs. Operations/custodial costs budgeted representing 19% of site costs (based on C.U. site usage split between Lone Tree, Preschool, and WCA).


Ending Balance:

With the 7-1-11 effective date for GASB 54 statement, the Fund Designations have been replaced for the Charter Fund 09 with "Restricted, Commitments and Assignments" for the \$417,281.14 Estimated 6-30-15 Fund balance. \$19,103.49 in Restricted funds were recognized. \$225,000.00 assigned for future facilities acquisition along with \$156,373.54 assigned for future budget reductions (includes old Designated for Economic Uncertainties.) Lottery funds of \$16,784.11 were assigned.


FUND BALANCE:

The fund balance is anticipated to decrease by \$11,144.93 in the budget year due mainly to phase in of LCFF and one-time purchases of equipment & supplies.

Wheatland Charter Academy
2015-16
FIRST INTERIM BUDGET



State Update



Awaiting Governor's
January Budget Proposal

Wheatland Charter Academy

(ADA) Average Daily Attendance
Budgeted at 95% of Enrollment

Montessori	=	86.45 ADA
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No Change from Original Budget

Wheatland Charter Academy

LCFF Sources:

- ❖ **Local Control Funding Formula (LCFF)**
 - Each charter's grade level allocation unique
 - Based on 2012-13 funding (including categorical dollars)
 - Concentration dollar add-ons for qualifying students
 - Eight year anticipated phase in to reach "target"

From FCMAT's LCFF Calculator v16.2b

Wheatland Charter Academy

LCFF Sources:
(Includes In Lieu of Property Taxes from WSD and EPA)

Total WCA = \$680,281

•Decrease of \$15.00 from Original Budget

Wheatland Charter Academy

Federal Revenues:

NONE

Wheatland Charter Academy

Other State Revenues:

- Lottery @ \$181.00 per ADA
- No Common Core State Standards (CCSS)
- No Prop 39 Energy Efficiency Planning

Total = \$95,909.45

**Increase of \$65,210.31 due to one-time dollars (Outstanding Mandate Claims, Educator Effectiveness, STRS On-Behalf Payments)*

Wheatland Charter Academy

Other Local Revenues:

- Interest from Yuba County Treasury

Total WCA = \$4,191.03

Wheatland Charter Academy

Total Revenues:

\$780,381.48



Wheatland Charter Academy

Expenditures – Certificated Salaries

- 3% Salary Schedule increase included
- Step & Column Costs included
- \$800 stipend for Montessori credential included

Total WCA = \$307,155.28

increase of \$13,843.78 due to staffing changes

Wheatland Charter Academy

Expenditures – Classified Salaries

- 3% Salary Schedule increase included
- Step & Column Costs included
- \$800 stipend for Montessori credential included

Total WCA = \$111,320.94

Decrease of \$1,995.64 due to staffing changes

Wheatland Charter Academy


Expenditures – Employee Benefits

▪STRS	10.73%
▪PERS	11.847%
▪Social Security	6.20%
▪Medicare	1.45%
▪UI	.05%
▪Wk Comp	1.8353%
▪H & W Cap	\$11,000

Wheatland Charter Academy

Expenditures – Employee Benefits Cont.

Total WCA = \$153,769.18



Wheatland Charter Academy

Expenditures – Books & Supplies

- Instructional Supplies
- Admin Supplies
- Lottery Supplies –textbooks and materials & supplies

Wheatland Charter Academy

Expenditures – Books & Supplies Cont.

Total WCA = \$61,477.83

Increase of \$23,784.63 due to one-time purchases

Wheatland Charter Academy

Expenditures – Services & Other Operating

- Business Services w/WSD
- 1% Oversight fee from WSD
- Travel & Conference-includes mileage
- Communications
- Facilities Leases
- Transportation
- Utilities & Custodial

Wheatland Charter Academy

Expenditures – Services & Other Operating Cont.

Total WCA = \$123,336.20

Increase of \$5,866 due to one-time allocation of Educator Effectiveness dollars

Wheatland Charter Academy

Expenditures – Capital Outlay

NONE BUDGETED

Wheatland Charter Academy

Expenditures – Other Outgo

- Special Ed Excess Costs

\$19,000.00

Based on estimates

Wheatland Charter Academy

Total Expenditures:

Total WCA = \$791,526.41

Wheatland Charter Academy

Deficiency of Revenues

- Net decrease in fund Balance
- Mainly due to one-time expenditures, phase in of LCFF

Total WCA = (\$11,144.93)

Wheatland Charter Academy

Fund Balance, Reserves:


Beginning Balance, July 1 \$428,406.07

Ending Balance, June 30 \$417,261.14



Wheatland Charter Academy

Components of Ending Fund Balance



Facilities Acquisition	\$225,000.00
Restricted	19,103.49
Budget Reductions	156,373.54
Lottery	16,784.11

**Questions/
Comments**
