

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) LCFE Sources		8010-8099	680,296.00	680,261.00	361,238.16	853,303.00	(26,978.00)	-4.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,689.14	85,808.46	51,676.38	80,442.45	(15,487.00)	-16.1%
4) Other Local Revenue		8600-8799	4,191.03	4,191.03	2,188.16	4,191.03	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>715,186.17</b>	<b>780,361.49</b>	<b>415,082.70</b>	<b>737,936.48</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	293,311.60	307,165.28	162,340.10	306,880.28	275.00	0.1%
2) Classified Salaries		2000-2999	113,316.58	111,320.94	54,592.02	110,902.36	418.59	0.4%
3) Employee Benefits		3000-3999	160,348.95	153,769.16	72,811.70	149,159.37	4,809.79	3.0%
4) Books and Supplies		4000-4999	37,893.20	61,477.83	30,705.10	61,999.42	(521.59)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	117,470.20	123,338.20	35,302.77	122,814.61	521.59	0.4%
6) Capital Outlay		6000-6999	15,467.00	15,467.00	0.00	0.00	15,467.00	100.0%
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		7300-7300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			<b>759,608.43</b>	<b>781,528.41</b>	<b>355,751.89</b>	<b>770,766.03</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(41,422.26)</b>	<b>(11,144.93)</b>	<b>59,331.01</b>	<b>(32,819.55)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Intrafund 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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

2015-16 Second 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(41,422.26)	(11,144.93)	59,331.01	(32,819.55)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance			428,406.07	428,406.07		428,406.07	0.00	0.0%
a) As of July 1 - Unaudited								
b) Audit Adjustments			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			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	417,261.14		395,586.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			0.00	0.00		0.00		
Stores			0.00	0.00		0.00		
Prepaid Expenditures			0.00	0.00		0.00		
All Others			0.00	0.00		0.00		
b) Restricted			19,200.39	19,103.49		19,103.49		
c) Committed								
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			387,783.42	398,157.65		376,483.03		
Facilities Acquisition			250,000.00					
Budget Reductions			100,634.51					
Lottery			17,148.91					
Facilities Acquisition				225,000.00				
Budget Reductions				156,373.54				
Lottery				16,784.11				
Facilities Acquisition						225,000.00		
Salary & Benefits for Cash Flow						47,245.16		
Budget Reductions						87,453.76		
Lottery - Future Textbook Adoption						16,784.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2015-16 Second 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)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	532,012.00	522,809.00	317,145.00	493,433.00	(29,376.00)	-5.6%
Education Protection Account State Aid - Current Year		8012	101,903.00	111,110.00	28,218.00	106,085.00	(5,025.00)	-4.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
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	46,362.00	15,875.16	53,765.00	7,423.00	16.3%
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%
<b>TOTAL LCFF SOURCES</b>			<b>680,296.00</b>	<b>680,261.00</b>	<b>361,238.16</b>	<b>653,303.00</b>	<b>(26,978.00)</b>	<b>-4.0%</b>
<b>FEDERAL REVENUE</b>								
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		8265	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	4055	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, 3026-3109, 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%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	47,730.00	41,021.00	47,730.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	14,004.80	15,847.45	5,862.38	15,847.45	0.00	0.0%
School Based Coordination Program	7250	8580	0.00	0.00	0.00	0.00	0.00	0.0%
<b>After School Education and Safety (ASES)</b>	<b>6010</b>	<b>8690</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

2015-16 Second 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	8500	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	0.00	(15,467.00)	-100.0%
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	17,065.00	4,693.00	17,065.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>30,699.14</b>	<b>65,909.45</b>	<b>51,676.38</b>	<b>80,442.45</b>	<b>(15,467.00)</b>	<b>-18.1%</b>
<b>OTHER LOCAL REVENUE</b>								
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		8680	4,191.03	4,191.03	2,188.18	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		8688	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8609	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		8789	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,191.03</b>	<b>4,191.03</b>	<b>2,188.18</b>	<b>4,191.03</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>715,168.17</b>	<b>780,381.48</b>	<b>415,082.70</b>	<b>737,936.48</b>		

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	224,411.00	232,127.00	117,887.52	231,827.00	500.00	0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	88,900.50	75,028.28	44,852.58	75,253.28	(225.00)	-0.3%
Other Certificated Salaries		1800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>293,311.50</b>	<b>307,155.28</b>	<b>162,340.10</b>	<b>306,980.28</b>	<b>275.00</b>	<b>0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	91,563.38	89,587.74	43,715.46	89,149.15	418.59	0.5%
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%
Clerical, Technical and Office Salaries		2400	21,753.20	21,753.20	10,876.56	21,753.20	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>113,316.58</b>	<b>111,320.94</b>	<b>54,592.02</b>	<b>110,902.35</b>	<b>418.59</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25,676.33	38,385.22	15,215.62	38,201.36	153.86	0.4%
PERS		3201-3202	13,483.85	13,483.85	6,850.64	12,832.28	651.59	4.8%
OASDI/Medicare/Alternative		3301-3302	13,407.75	13,445.91	6,591.80	12,949.50	496.41	3.7%
Health and Welfare Benefits		3401-3402	88,000.00	72,757.88	38,291.89	72,005.55	752.33	1.0%
Unemployment Insurance		3501-3502	208.61	213.68	105.22	208.18	5.50	2.6%
Workers' Compensation		3601-3602	7,995.66	7,988.08	3,423.71	5,652.86	2,336.12	29.2%
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	7,493.54	4,332.82	7,279.56	213.98	2.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>180,349.95</b>	<b>153,769.16</b>	<b>72,811.70</b>	<b>149,159.37</b>	<b>4,609.79</b>	<b>3.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,000.00	4,102.39	3,102.39	4,102.39	0.00	0.0%
Books and Other Reference Materials		4200	1,992.40	2,694.46	(11.10)	2,694.45	0.00	0.0%
Materials and Supplies		4300	28,404.75	48,244.96	26,452.41	48,244.96	0.00	0.0%
Noncapitalized Equipment		4400	8,296.05	6,438.03	1,161.40	6,957.62	(521.59)	-8.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>37,693.20</b>	<b>61,477.83</b>	<b>30,705.10</b>	<b>61,999.42</b>	<b>(521.59)</b>	<b>-0.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	30.89	1,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	481.00	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	31,814.48	68,478.41	521.59	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	59.05	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	46,866.00	3,018.88	46,866.00	0.00	0.0%
Communications		5900	1,470.20	1,470.20	120.58	1,470.20	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>117,470.20</b>	<b>123,336.20</b>	<b>35,302.77</b>	<b>122,814.61</b>	<b>521.59</b>	<b>0.4%</b>

2015-16 Second 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)
<b>CAPITAL OUTLAY</b>								
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	0.00	15,467.00	100.0%
Books and Media for New School Libraries 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%
<b>TOTAL CAPITAL OUTLAY</b>			<b>15,467.00</b>	<b>15,467.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,467.00</b>	<b>100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		7261-7283	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		7436	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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>19,000.00</b>	<b>19,000.00</b>	<b>0.00</b>	<b>19,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>756,608.43</b>	<b>791,526.41</b>	<b>355,751.69</b>	<b>770,756.03</b>		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8966	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8960	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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



# Wheatland Charter Academy

## 2015-16 Budget Assumptions—Second Interim

**REVENUE LIMIT:**

ADA Projections: 82.54 K-5 Montessori ADA budgeted using 95% attendance rate. There is loss of 3.91 ADA from First Interim.

LCFF: LCFF calculations were updated utilizing FCMAT's LCFF calculator v16.2c. 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: \$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. Removed Prop 39 as we received it in full.

**LOCAL REVENUE:**

Interest: No change since First Interim. 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: Slight adjustment since First Interim of \$275.00 in administration salary.

Classified Salaries: Minimal decrease since First Interim due to employee movement.

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:

Transfer of \$521.59 from Services and other operating to Materials & Supplies at Second Interim. 5000's includes oversight, facilities, & business services with WSD. Special Ed encroachment anticipated to be \$19,000. \$20,000 budgeted for transportation costs. Operations/custodial costs budgeted representing 18.73% 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 \$395,586.52 Estimated 6-30-16 Fund balance. \$19,103.49 in Restricted funds were recognized. \$225,000.00 assigned for future facilities acquisition along with \$47,245.16 assigned for Salary & Benefits for Cash Flow and \$87,453.76 in Budget Reductions. Lottery funds of \$16,784.11 were assigned.

**FUND BALANCE:**

The fund balance is anticipated to decrease by \$32,819.55 in the budget year due mainly to phase in of LCFF and one-time purchases of equipment & supplies.

**Wheatland Charter Academy**  
**2015-16**  
**SECOND INTERIM BUDGET**



---

---

---

---

---


---

---

---

State Update

Governor's January Budget Proposal 2016-17



- ✓LCFF—2020-21 Full Phase In
- ✓0.47% COLA to Target Base
- ✓49.08% GAP Funding towards Target
- ✓\$214 per ADA for One-time Discretionary

---

---

---

---

---

---

---

---

**Wheatland Charter Academy**

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

Montessori = 82.54 ADA

Decrease of 3.91 ADA from First Interim 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 v16.2c w/ 1-31-16 Assumptions*

---

---

---

---

---

---

---

---

**Wheatland Charter Academy**  
**LCFF Sources:**  
(Includes In Lieu of Property Taxes from WSD and EPA)

**Total WCA = \$653,303.00**

*\*Decrease of \$26,978.00 from First Interim due to P-1 ADA*

---

---

---

---

---

---

---

---

**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
- Mandated Cost One-Time 15-16 Funding

**Total = \$80,442.45**

*•Decrease of \$15,467.00 for Prop 39 Energy removal*

---

---

---

---

---

---

---

---

**Wheatland Charter Academy**

**Other Local Revenues:**

- Interest from Yuba County Treasury

**Total WCA = \$4,191.03**

---

---

---

---

---

---

---

---

**Wheatland Charter Academy**

**Total Revenues:**

**\$737,936.48**



---

---

---

---

---

---

---

---

**Wheatland Charter Academy**

**Expenditures – Certificated Salaries**

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

**Total WCA = \$306,880.28**

*Decrease of \$275.00 from First Interim*

---

---

---

---

---

---

---

---

**Wheatland Charter Academy**

**Expenditures – Classified Salaries**

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

**Total WCA = \$110,902.25**

*Decrease of \$418.59 since First Interim*

---

---

---

---

---

---

---

---

**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 = \$149,159.37**



---

---

---

---

---

---

---

---

**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 = \$61,999.42**

*Increase of \$521.59 from First Interim*

---

---

---

---

---

---

---

---

**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 = \$122,814.61**

*Decrease of \$521.59 from First Interim*

---

---

---

---

---

---

---

---

**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 = \$770,756.03**

---

---

---

---

---

---

---

---

**Wheatland Charter Academy**

**Deficiency of Revenues**

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

**Total WCA = (\$32,819.55)**

---

---

---

---

---

---

---


---

**Wheatland Charter Academy**

**Fund Balance, Reserves:**

Beginning Balance, July 1 \$428,406.07

Ending Balance, June 30 \$395,586.52



---

---

---

---

---


---

---

---

**Wheatland Charter Academy**

Components of Ending Fund Balance



Facilities Acquisition	\$225,000.00
Restricted	\$19,103.49
Salary & Benefits for Cash Flow	\$47,245.16
Budget Reductions	\$87,453.76
Lottery	\$16,784.11

---

---

---

---

---

---

---

---

**Questions/  
Comments**

---

---

---

---

---

---

---

---