

Mountain View Whisman School District

2015 – 2016 First Interim Budget Report



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10 December 2015

Highlights for 2015 - 2016

The projected General Fund Unrestricted ending balance for 2015-2016 is estimated at \$16,667,085, which is a 28.63% reserve, with total revenues at \$58,093,596 and total expenditures at \$58,214,381. Note: The 2013-2014 State average unrestricted general fund reserve level for elementary districts was 21.13% (School Services of California, October 2015). The operational deficit as of the First Interim for the 2015-2016 year is \$120,785.

The First Interim reflects changes to the District's 2015-2016 budget adopted in June 2015. A few of note include: Educator Effectiveness Funding, GASB 68 STRS "on behalf" payments, and added teaching staff both general and special education.

With the transition from Revenue Limit to LCFF, the reserve calculation continues to be a point of significance. Various education organizations, such as School Services of California, the California Association of School Business Officials, and the Association of California School Administrators, are recommending for districts to carry higher than minimum reserves due to the volatility of State revenues, cash management, and dependency on parcel taxes, to name a few. From the County Offices of Education Common Message, "Of all the reasons for carrying higher than minimum reserves, however, state revenue volatility is one of the most compelling. This is especially true during the LCFF implementation because Gap percentage funding is directly tied to the state's ongoing ability to fund the LCFF through Prop 98 growth." There is growing support for instead of a percentage to dictate a reserve amount but rather the "risk" the district is willing put itself with regards to expenditures. A suggestion is for a district to maintain three months of expenditures in reserves. For MVWSD, the amount needed to support three months of General Fund 01 expenditures is approximately \$14.5m or 25%.

Future events that might have an impact on the District's budget include: continued implementation of the STRS and PERS increases, State funding of the Gap percentage, and the District's on and off again status as a Community-funded district (basic aid). Also, all bargaining groups will soon be in negotiations. Any potential compensation increases will be reflected in future budget reports.

Recommendation

It is recommended the Board of Trustees for the Mountain View Whisman School District approve the First Interim Report for the 2015 – 2016 year.

Robert Clark, Ed.D.

Associate Superintendent/Chief Business Officer

2015 - 2016
First Interim Budget Report
General Fund Summary

	Unrestricted Programs	Restricted Programs	Combined
Beginning balance, July 1, 2015	\$18,540,212	\$8,857,359	\$27,397,571
Total Revenues	\$38,501,153	\$19,592,443	\$58,093,596
Total Expenditures	\$40,374,280	\$17,840,101	\$58,214,381
Net Increase/(Decrease)	(\$1,873,127)	\$1,752,342	(\$120,785)
Ending Balance, Jun 30, 2016	\$16,667,085	\$10,609,701	\$27,276,786

Reserve Level (Unrestricted Ending Balance divided by Total Combined Expenditures)

28.63%

Reserve Level with Fund 17 Added

28.84%

2015 - 2016
First Interim Budget Report
Multi-Year Projection (MYP)

	2015-2016	2016-2017	2017-2018
Beginning balance, July 1	\$27,397,571	\$27,276,787	\$24,405,778
Total Revenues	\$58,093,596	\$56,148,351	\$54,421,861
Total Expenditures	\$58,214,381	\$59,019,360	\$57,556,232
Net Increase/(Decrease)	(\$120,785)	(\$2,871,009)	(\$3,134,371)
Ending Balance, June 30	\$27,276,787	\$24,405,778	\$21,271,407

Reserve Level-Projected

28.84%

21.29%

14.42%

Revenues - Summary

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
<u>General Fund - 01</u>				
Revenue from Unrestricted Resources				
03-Unrestricted General Fund				
031 - General Fund-Unrestricted	35,046,362	35,557,865	34,216,549	30,365,317
032 - Lottery (Unrestricted)	654,791	654,791	663,069	659,214
034 - Measure C Parcel Tax	2,800,000	2,800,000	2,832,844	2,834,897
035 - Tier III Flex Fund	-	-	-	6,806
Total Unrestricted Resources	38,501,153	39,012,656	37,712,461	33,866,234
Revenue from Restricted Resources				
06-Restricted General Fund				
065 - Routine Repair & Maintenance	1,815,000	1,714,699	1,273,929	1,178,602
066 - General Fund-Restricted (Categorical)	7,215,950	5,861,845	4,934,579	7,077,734
067 - Transportation	-	-	-	1,012,373
068 - Special Education	10,561,493	9,915,286	9,488,240	8,749,443
Total Restricted Resources	19,592,443	17,491,830	15,696,747	18,018,152
Total Revenue - Unrestricted and Restricted	\$ 58,093,596	\$ 56,504,486	\$ 53,409,208	\$ 51,884,386

2015 - 2016
 First Interim Budget Report
Revenues - Details

		2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
03-Unrestricted General Fund					
031 - General Fund-Unrestricted					
Resource 0000 - Undesignated					
Cost Ctr	Title				
000000	Undesignated	24,921,902	25,582,648	27,248,010	24,994,594
010600	Music & Art Program	10,000	10,000	12,689	14,463
017800	Science Support	-	35,220	70,255	26,962
017803	Science Support - Yosemite 8th grade	55,425	-	-	-
018200	Site Discretionary (Donations to Site)	-	238,461	497,834	451,438
021000	Education Services	-	-	1,000	-
042000	After School Sports	19,580	19,580	44,164	36,786
070100	Mandated Cost Claim Reimbursement (Block Grant Funding)	138,861	136,809	429,769	135,712
070101	Mandated Cost Claim Reimbursement (One-time Funding)	2,586,110	2,936,498	-	-
070200	Medi-Cal Adm Activity Program (MAA)	38,791	50,000	111,857	-
087000	Facilities	3,428,354	2,751,987	2,799,437	2,664,755
709200	LCFF Supplemental Grant	2,824,629	2,780,326	1,823,483	964,157
714000	Enrichment	-	-	-	50
723000	Home to School Transportation	6,000	6,000	3,958	-
723001	Bus Service for Non Home to School Transportation	30,000	30,000	101,849	-
724000	Home to School Transportation - Severely Handicapped	-	-	94,439	-
739400	Targeted Instructional Improvement Block Grant (TIIG)	-	-	-	101,341
	Contribution from Unrestricted to Unrestricted/Restricted	-	-	-	-
	Total Resource 0000	\$ 34,059,652	\$ 34,577,529	\$ 33,238,744	\$ 29,390,258
Resource 1400 - Education Protection Account					
140000	Education Protection Account (EPA)	986,710	980,336	977,806	975,058
	Total Resource 1400	\$ 986,710	\$ 980,336	\$ 977,806	\$ 975,058
032 - Lottery (Unrestricted)					
Resource 1100 - Unrestricted Lottery					
110000	State Lottery-Unrestricted	654,791	654,791	663,069	659,214
	Total Resource 1100	\$ 654,791	\$ 654,791	\$ 663,069	\$ 659,214

2015 - 2016
 First Interim Budget Report
Revenues - Details

		2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
034 - Measure C Parcel Tax					
Resource 0000 - Undesignated					
000000	Undesignated	2,800,000	2,800,000	2,832,844	2,834,897
Total Resource 0000		\$ 2,800,000	\$ 2,800,000	\$ 2,832,844	\$ 2,834,897
035 - Tier III Flex Fund					
Resource 0000 - Undesignated					
640500	School Safety and Violence Prevention	-	-	-	6,806
Total Resource 0000		\$ -	\$ -	\$ -	\$ 6,806
03-Unrestricted General Fund - Total		\$ 38,501,153	\$ 39,012,656	\$ 37,712,461	\$ 33,866,233
06-Restricted General Fund					
065 - Routine Repair & Maintenance					
Resource 8150 - Routine Maintenance					
815000	Routine Maintenance	1,815,000	1,714,699	1,273,929	1,178,602
Total Resource 8150		\$ 1,815,000	\$ 1,714,699	\$ 1,273,929	\$ 1,178,602
066 - General Fund-Restricted (Categorical)					
Resource 3010 - Title 1 Basic Grant					
301000	Title 1 Basic Grant	380,923	300,000	-	-
Total Resource 3010		\$ 380,923	\$ 300,000	\$ -	\$ -
Resource 4035 - Title II Part A - Teacher Quality					
403500	Title II Part A - Teacher Quality	144,990	146,221	122,223	145,703
Total Resource 4035		\$ 144,990	\$ 146,221	\$ 122,223	\$ 145,703
Resource 4201 - Title III - Immigrant Education Program					
420100	Title III - Immigrant Education	15,984	25,699	25,656	29,851
Total Resource 4201		\$ 15,984	\$ 25,699	\$ 25,656	\$ 29,851

Revenues - Details

		2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
Resource 4203 - Title III - Limited English Proficient Students					
420300	Title III-Limited English Proficient Student	147,181	168,835	155,472	265,007
	Total Resource 4203	\$ 147,181	\$ 168,835	\$ 155,472	\$ 265,007
Resource 5640 - LEA - Medical Billing					
564000	LEA - Medical Billing	50,000	50,000	59,634	142,312
	Total Resource 5640	\$ 50,000	\$ 50,000	\$ 59,634	\$ 142,312
Resource 6010 - After School Learning (ASES Grant)					
601000	After School Learning (ASES)	445,950	445,950	445,950	445,950
	Total Resource 6010	\$ 445,950	\$ 445,950	\$ 445,950	\$ 445,950
Resource 6230 - Clean Energy Jobs Act (Prop 39 Funding)					
623000	Clean Energy Jobs Act (Prop 39)	-	130,000	-	130,000
	Total Resource 6230	\$ -	\$ 130,000	\$ -	\$ 130,000
Resource 6264 - Educator Effectiveness Funding (One-time)					
626400	Educator Effectiveness Funding	406,448	-	-	-
	Total Resource 6264	\$ 406,448	\$ -	\$ -	\$ -
Resource 6300 - State Lottery Instructional Materials					
630000	State Lottery - Instructional Materials	173,929	173,929	191,049	179,996
	Total Resource 6300	\$ 173,929	\$ 173,929	\$ 191,049	\$ 179,996
Resource 7405 - Common Core State Standards					
740500	Common Core State Standards	-	-	-	1,006,823
	Total Resource 7405	\$ -	\$ -	\$ -	\$ 1,006,823
Resource 7690 - STRS "On Behalf" (GASB 68 Implementation)					
000000	STRS "On Behalf"	1,065,730	-	-	-
	Total Resource 7690	\$ 1,065,730	\$ -	\$ -	\$ -

2015 - 2016
 First Interim Budget Report
Revenues - Details

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
Resource 9010 - Other Local Revenue				
901002 Google/Tide Grant-Theuerkauf	-	-	-	15,000
901004 Huff Technology	23,989	23,989	25,904	4,564
901015 Google/Tide Grant-Stevenson 2013-2014	-	-	-	10,600
901030 Google/Tide Grant-Castro 2013-2014	-	-	-	15,000
904400 Huff Donation-Enrichment	-	-	13,952	4,557
951200 Mountain View Education Foundation	691,715	691,715	583,695	486,500
955000 El Camino Hospital-Community Benefit Health Care Nurse	227,238	227,238	214,000	195,000
955200 School Links Services	250,000	250,000	18,283	-
956200 Silicon Valley Community Foundation-Crittenden After School	-	-	-	13,936
956900 Los Altos Community Foundation-Living Classroom	-	-	-	28,200
957000 Google Science Technology Engineering Math Grant	-	-	-	1,000,000
958000 Stretch to Kindergarten	58,133	94,529	94,248	84,735
959000 Shoreline JPA	1,232,787	1,232,787	1,350,377	2,410,290
959001 Shoreline JPA - Technology	1,900,953	1,900,953	1,634,138	463,710
Contribution from Unrestricted to Restricted	-	-	-	-
Total Resource 9010	\$ 4,384,815	\$ 4,421,211	\$ 3,934,595	\$ 4,732,092
067 - Transportation				
Resource 7230 - Transportation - Home to School				
723000 Home to School Transportation	-	-	-	519,020
723001 Bus Services for Non Home to School	-	-	-	57,309
Total Resource 7230	\$ -	\$ -	\$ -	\$ 576,329
Resource 7240 - Transportation - Home to School (Sev Handicapped)				
724000 Transportation-Home to School (Severely Handicapped)	-	-	-	436,044
Total Resource 7240	\$ -	\$ -	\$ -	\$ 436,044
068 - Special Education				
Resource 3310 - SPED - IDEA Basic Entitlement				
331000 SPED-IDEA-Local Assistance	820,849	838,171	830,953	863,894
Total Resource 3310	\$ 820,849	\$ 838,171	\$ 830,953	\$ 863,894
Resource 3311 - SPED - Students in Private Schools				
331100 SPED-Students in Private Schools	6,939	-	5,634	11,545
Total Resource 3310	\$ 6,939	\$ -	\$ 5,634	\$ 11,545

2015 - 2016
First Interim Budget Report
Revenues - Details

		2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
Resource 3315 - SPED - IDEA Preschool Grant					
331500	SPED - Federal Preschool Program	56,267	56,267	56,267	54,646
	Total Resource 3315	\$ 56,267	\$ 56,267	\$ 56,267	\$ 54,646
Resource 3320 - SPED - IDEA Preschool Local Entitlement					
332000	SPED - IDEA-Preschool Entitlement	120,907	120,907	120,907	106,065
	Total Resource 3320	\$ 120,907	\$ 120,907	\$ 120,907	\$ 106,065
Resource 3327 - SPED - Mental Health Services					
332700	SPED - Mental Health Services	49,275	49,217	49,387	53,829
	Total Resource 3327	\$ 49,275	\$ 49,217	\$ 49,387	\$ 53,829
Resource 3345 - SPED - IDEA Preschool Staff Development					
334500	SPED-Preschool Staff Development	474	442	400	1,048
	Total Resource 3345	\$ 474	\$ 442	\$ 400	\$ 1,048
Resource 6500 - Special Education AB602					
650000	Special Education - Undesignated	9,245,541	8,559,784	8,132,964	7,400,362
	Total Resource 6500	\$ 9,245,541	\$ 8,559,784	\$ 8,132,964	\$ 7,400,362
Resource 6512 - SPED - Mental Health Services					
651200	SPED - Mental Health Services	261,241	290,498	291,728	253,847
	Total Resource 6512	\$ 261,241	\$ 290,498	\$ 291,728	\$ 253,847
Resource 6513 - SPED - Preschool Grant					
651300	SPED - Preschool Grant	-	-	-	4,207
	Total Resource 6513	\$ -	\$ -	\$ -	\$ 4,207
06-Restricted General Fund - Total		\$ 19,592,443	\$ 17,491,830	\$ 15,696,748	\$ 18,018,152

First Interim Budget Report

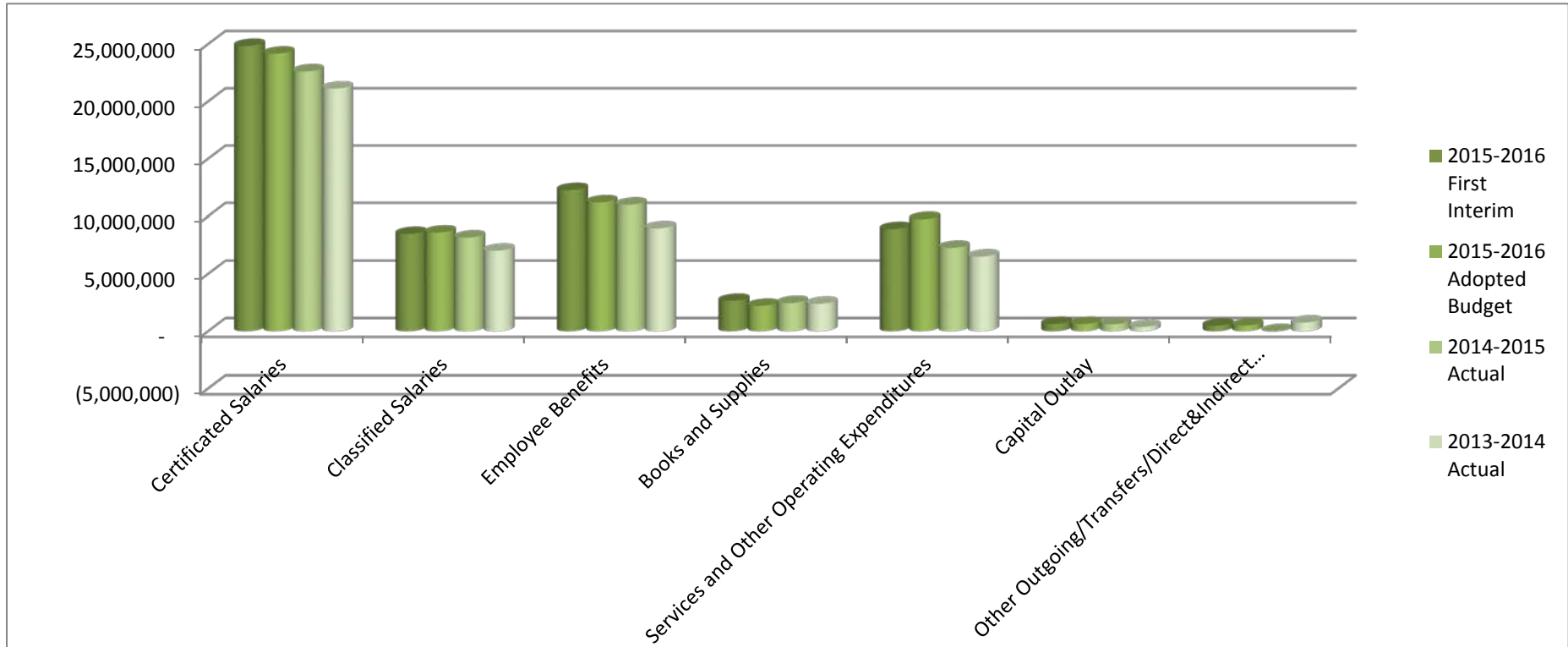
Expenditures - Summary

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
<u>General Fund - 01</u>				
Revenue from Unrestricted Resources				
03-Unrestricted General Fund				
031 - General Fund-Unrestricted	36,213,280	36,497,980	30,953,662	27,911,954
032 - Lottery (Unrestricted)	654,791	654,791	579,134	831,151
034 - Measure C Parcel Tax	3,103,816	3,210,218	2,977,623	2,797,145
035 - Tier III Flex Fund	402,393	300,000	246,529	185,350
Total Unrestricted Resources	40,374,280	40,662,989	34,756,948	31,725,601
Revenue from Restricted Resources				
06-Restricted General Fund				
065 - Routine Repair & Maintenance	1,663,566	1,659,309	1,124,577	1,192,052
066 - General Fund-Restricted (Categorical)	5,615,042	4,768,861	5,536,168	4,558,346
067 - Transportation	-	-	-	1,012,373
068 - Special Education	10,561,493	9,915,286	9,293,504	8,589,899
Total Restricted Resources	17,840,101	16,343,456	15,954,249	15,352,670
Total Revenue - Unrestricted and Restricted	\$ 58,214,381	\$ 57,006,445	\$ 50,711,197	\$ 47,078,271

First Interim Budget Report

Expenditures by Major Object Code

Object Code	Category	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
1000	Certificated Salaries	24,835,842	24,160,165	22,611,097	21,110,470
2000	Classified Salaries	8,475,664	8,600,764	8,160,432	7,012,655
3000	Employee Benefits	12,260,278	11,184,067	10,987,668	8,960,760
4000	Books and Supplies	2,639,033	2,205,269	2,452,491	2,381,398
5000	Services and Other Operating Expenditures	8,899,388	9,744,191	7,259,505	6,502,462
6000	Capital Outlay	623,163	623,163	599,075	366,393
7000	Other Outgoing/Transfers/Direct&Indirect Costs	481,013	488,826	(25,703)	744,133
		\$ 58,214,381	\$ 57,006,445	\$ 52,044,565	\$ 47,078,271



First Interim Budget Report

Expenditures - Details

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
03-Unrestricted General Fund				
031 - General Fund-Unrestricted				
Resource 0000 - Undesignated				
Cost C Title				
000000 Undesignated	546,235	586,484	35,226	869,541
010100 Overload/Combination Classes	40,000	40,000	36,721	21,418
010200 Post Retirement Benefits	245,457	298,165	210,587	210,321
010600 Music & Art Program	10,000	10,000	17,958	10,739
013000 Child Nutrition Equipment	-	-	8,446	-
014600 Long Term Independent Study	59,632	59,991	57,874	55,527
017800 Science Support	-	35,220	40,974	26,563
017803 Science Support - Yosemite 8th grade	111,751	-	-	-
018100 Regular Education	18,467,756	18,570,449	16,709,106	14,830,215
018200 Site Discretionary (Donations to Site)	-	232,004	413,738	531,015
018500 Home & Hospital	5,000	5,000	14,905	-
019800 Substitute Teachers	301,115	301,115	291,363	336,797
019801 Reimbursable Cost	(251)	206	-	(5)
019900 Noon Duty	258,235	264,327	216,893	195,350
021000 Education Services	765,497	770,137	686,398	568,414
027000 School Site Administration	2,868,491	2,869,875	2,727,698	2,549,389
031400 Health	133,101	149,387	145,483	133,505
041000 Student Body	-	-	1,393	1,469
042000 After School Sports	19,580	19,580	10,179	24,815
070200 Medi-Cal Adm Activity Program (MAA)	28,248	28,525	13,278	10,890
071000 Strategic Planning	84,743	84,743	31,339	35,215
071100 Board	227,997	228,272	192,913	76,020
071400 Negotiations	44,600	44,600	20,335	20,533
071500 Superintendent	467,502	448,253	738,993	466,918
071600 Insurance	240,000	240,000	216,257	200,292
071700 Employee Benefits	-	-	(3,155)	(82)
072000 I/D and PERS	(171,600)	(242,017)	(206,313)	(285,558)
072800 Health & Safety (Emergency Prep)	28,416	30,626	24,260	10,248
073000 Business Services	1,004,758	757,038	815,286	706,918
074000 Administration Services	775,623	700,114	677,950	655,333
074100 Health & Safe (W/C)	5,105	5,105	1,089	4,221
075500 Centralized Operations	17,165	17,191	20,247	6,945

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Expenditures - Details

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
077000 Data Processing	-	-	194,665	541,547
082000 Warehouse/Operations	2,808,649	2,879,378	2,900,793	2,665,247
090300 Yosemite	-	-	-	4,445
709200 LCFF Supplemental Grant	1,157,803	1,197,126	1,010,856	566,911
709201 LCFF Supplemental Grant - TOSA & Facilitator	1,452,666	1,583,200	885,115	2,422
715600 State Instructional Materials - IMFRP	1,454,072	1,454,072	-	-
723000 Home to School Transportation	298,009	305,957	366,211	-
723001 Bus Service for Non Home to School Transportation	(13,526)	(23,227)	(58,496)	-
724000 Home to School Transportation - Severely Handicapped	498,283	505,536	509,292	-
957000 Google STEM Grant	995,346	1,061,212	-	-
Contribution from Unrestricted to Unrestricted/Restricted	-	-	-	-
Total Resource 0000	\$ 35,235,458	\$ 35,517,644	\$ 29,975,857	\$ 26,053,538
Resource 1300 - Class Size Reduction				
130000 Class Size Reduction	-	-	-	883,359
Total Resource 1300	\$ -	\$ -	\$ -	\$ 883,359
Resource 1400 - Education Protection Account				
140000 Education Protection Account (EPA)	977,822	980,336	977,806	975,058
Total Resource 1400	\$ 977,822	\$ 980,336	\$ 977,806	\$ 975,058
032 - Lottery (Unrestricted)				
Resource 0000 - Undesignated				
110000 State Lottery-Unrestricted	-	-	3,065	-
Total Resource 1100	\$ -	\$ -	\$ 3,065	\$ -
Resource 1100 - Unrestricted Lottery				
110000 State Lottery-Unrestricted	654,791	654,791	521,248	831,151
715600 State Instructional Materials-IMFRP	-	-	54,821	-
Total Resource 1100	\$ 654,791	\$ 654,791	\$ 576,069	\$ 831,151
034 - Measure C Parcel Tax				
Resource 0000 - Undesignated				
010500 Academic at Risk	272,098	280,261	260,656	221,972
010602 Music & Art - Middle School	198,453	197,953	163,392	154,829
017801 Science Support - Materials	43,223	43,986	35,213	41,355

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Expenditures - Details

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
017802 Science Support - Science Camp	169,481	169,481	124,417	114,528
017804 Environmental Science	-	-	16,611	-
017901 PE - Grades 1-3	-	-	101,890	92,185
017902 PE - Grades 4-5	638,550	638,550	242,775	258,300
018100 Regular Education	467,437	467,437	977,183	935,171
024200 Library	441,362	485,742	419,362	381,948
027000 School Site Administration	321,809	256,129	222,076	226,235
073000 Business Services	2,042	2,042	2,002	280
082000 Warehouse/Operations	352,759	332,553	286,218	267,523
084000 CHAC	69,102	69,102	88,640	66,096
090300 Yosemite	40,000	209,481	-	-
714000 Enrichment	87,500	57,501	37,186	36,723
Total Resource 0000	\$ 3,103,816	\$ 3,210,218	\$ 2,977,621	\$ 2,797,145
035 - Tier III Flex Fund				
Resource 0000 - Undesignated				
018300 Site & Department Flexibility Fund	-	-	130,689	112,977
2E+05 District-wide Flexibility Fund	402,393	300,000	115,823	72,374
739200 Tier III Backfill (BTSA/PAR)	-	-	17	-
Total Resource 0000	\$ 402,393	\$ 300,000	\$ 246,529	\$ 185,351
03-Unrestricted General Fund - Total				
	\$ 40,374,280	\$ 40,662,989	\$ 34,756,948	\$ 31,725,601
06-Restricted General Fund				
065 - Routine Repair & Maintenance				
Resource 8150 - Routine Maintenance				
815000 Routine Maintenance	1,663,566	1,659,309	1,124,577	1,192,052
Total Resource 8150	\$ 1,663,566	\$ 1,659,309	\$ 1,124,577	\$ 1,192,052
066 - General Fund-Restricted (Categorical)				
Resource 3010 - Title 1 Basic Grant				
301000 Title 1 Basic Grant	380,923	300,000	-	-
Total Resource 3010	\$ 380,923	\$ 300,000	\$ -	\$ -

First Interim Budget Report

Expenditures - Details

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
Resource 4035 - Title II Part A - Teacher Quality				
403500 Title II Part A - Teacher Quality	144,990	112,136	122,223	145,703
Total Resource 4035	\$ 144,990	\$ 112,136	\$ 122,223	\$ 145,703
Resource 4201 - Title III - Immigrant Education Program				
420100 Title III - Immigrant Education	15,984	2,564	25,656	29,851
Total Resource 4201	\$ 15,984	\$ 2,564	\$ 25,656	\$ 29,851
Resource 4203 - Title III - Limited English Proficient Students				
420300 Title III-Limited English Proficient Student	147,181	85,425	155,472	265,007
Total Resource 4203	\$ 147,181	\$ 85,425	\$ 155,472	\$ 265,007
Resource 5640 - LEA - Medical Billing				
564000 LEA - Medical Billing	28,248	28,525	34,748	47,552
Total Resource 5640	\$ 28,248	\$ 28,525	\$ 34,748	\$ 47,552
Resource 6010 - After School Learning (ASES Grant)				
601000 After School Learning (ASES)	445,950	445,950	445,950	445,950
Total Resource 6010	\$ 445,950	\$ 445,950	\$ 445,950	\$ 445,950
Resource 6230 - Clean Energy Jobs Act (Prop 39 Funding)				
6E+05 Clean Energy Jobs Act (Prop 39)	-	132,606	-	-
Total Resource 6230	\$ -	\$ 132,606	\$ -	\$ -
Resource 6264 - Educator Effectiveness Funding (One-time)				
6E+05 Educator Effectiveness Funding	-	-	-	-
Total Resource 6264	\$ -	\$ -	\$ -	\$ -
Resource 6300 - State Lottery Instructional Materials				
6E+05 State Lottery - Instructional Materials	173,929	173,929	-	96,019
Total Resource 6300	\$ 173,929	\$ 173,929	\$ -	\$ 96,019
Resource 7091 - Economic Impact Aid (EIA)				
709100 EIA/LEP	-	-	200,805	694,077
Total Resource 7091	\$ -	\$ -	\$ 200,805	\$ 694,077

First Interim Budget Report

Expenditures - Details

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
Resource 7405 - Common Core State Standards				
7E+05 Common Core State Standards	-	-	536,007	447,060
Total Resource 7405	\$ -	\$ -	\$ 536,007	\$ 447,060
Resource 7690 - STRS "On Behalf" (GASB 68 Implementation)				
000000 STRS "On Behalf"	1,065,730	-	-	-
Total Resource 7690	\$ 1,065,730	\$ -	\$ -	\$ -
Resource 9010 - Other Local Revenue				
7E+05 State Instructional Materials - IMRFP	-	45,928	-	-
9E+05 Google/Tide Grant-Theuerkauf	-	-	2,814	12,186
9E+05 Google/Tide Grant - Castro	-	-	-	9,991
9E+05 Huff Technology	23,989	23,989	25,904	4,564
9E+05 Theuerkauf Tides Afterschool Tech Club Grant	-	-	-	12,600
9E+05 Google/Tide Grant-Stevenson 2013-2014	-	-	-	10,600
9E+05 Google/Tide Grant-Castro 2013-2014	-	-	-	15,000
9E+05 Huff Donation - Intervention	-	-	-	36,243
9E+05 Huff Donation - Differential	-	-	-	2,217
9E+05 Huff Donation-Enrichment	-	-	13,952	9,065
1E+06 MVEF - Middle School Science Equipment	10,000	10,000	-	14,451
1E+06 MVEF - Technology Grant	-	-	5,283	20,000
1E+06 MVEF - Special Education	-	-	520	-
1E+06 MVEF - Environmental Education	30,000	30,000	30,000	-
1E+06 MVEF - CSMA Art	153,886	153,886	111,894	110,978
1E+06 MVEF - Physical Education	-	-	37,000	42,000
1E+06 MVEF - CSMA Music	198,829	198,829	178,335	166,566
1E+06 MVEF - Musical Instrument Repair/Replacement	-	-	7,751	5,025
1E+06 MVEF - Living Classroom	35,000	35,000	32,357	14,500
1E+06 MVEF - MS Afterschool Sports & Electives	100,000	100,000	116,109	106,201
1E+06 MVEF - Leadership	54,000	54,000	20,100	-
1E+06 MVEF - Hands on Science Materials	10,000	10,000	4,347	6,779
1E+06 MVEF - Yosemite	100,000	100,000	40,000	-
1E+06 Silicon Valley Community Foundation	-	-	8,548	12,593
1E+06 El Camino Hospital Community Benefit Health Care (Nurse)	227,238	229,613	224,022	197,787
1E+06 School Links Services	250,000	250,000	18,283	-

First Interim Budget Report

Expenditures - Details

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
1E+06 Silicon Valley Foundation	-	-	542	3,447
1E+06 Silicon Valley Community Foundation-Crittenden After School	-	-	-	13,936
1E+06 Los Altos Community Foundation-Living Classroom	-	-	-	28,200
1E+06 Google Science Technology Engineering Math Grant	-	-	592,898	546,679
##### Stretch to Kindergarten	58,133	94,529	94,248	84,735
##### Shoreline JPA	491,220	579,223	816,266	437,073
##### Shoreline JPA - Technology	1,469,812	1,572,729	1,634,138	463,710
Total Resource 9010	\$ 3,212,107	\$ 3,487,726	\$ 4,015,308	\$ 2,387,128
067 - Transportation				
Resource 7230 - Transportation - Home to School				
7E+05 Home to School Transportation	-	-	-	612,508
7E+05 Bus Services for Non Home to School	-	-	-	(36,180)
Total Resource 7230	\$ -	\$ -	\$ -	\$ 576,328
Resource 7240 - Transportation - Home to School (Sev Handicapped)				
7E+05 Transportation-Home to School (Severely Handicapped)	-	-	-	436,044
Total Resource 7240	\$ -	\$ -	\$ -	\$ 436,044
068 - Special Education				
Resource 3310 - SPED - IDEA Basic Entitlement				
331000 SPED-IDEA-Local Assistance	820,849	838,171	830,953	863,894
Total Resource 3310	\$ 820,849	\$ 838,171	\$ 830,953	\$ 863,894
Resource 3311 - SPED - Students in Private Schools				
331100 SPED-Students in Private Schools	6,939	-	5,634	11,545
Total Resource 3311	\$ 6,939	\$ -	\$ 5,634	\$ 11,545
Resource 3315 - SPED - IDEA Preschool Grant				
331500 SPED - Federal Preschool Program	56,267	56,267	56,267	54,646
Total Resource 3315	\$ 56,267	\$ 56,267	\$ 56,267	\$ 54,646
Resource 3320 - SPED - IDEA Preschool Local Entitlement				
332000 SPED - IDEA-Preschool Entitlement	120,907	120,907	120,907	106,065
Total Resource 3320	\$ 120,907	\$ 120,907	\$ 120,907	\$ 106,065

First Interim Budget Report

Expenditures - Details

	2015-2016 First Interim	2015-2016 Adopted Budget	2014-2015 Actual	2013-2014 Actual
Resource 3327 - SPED - Mental Health Services				
332700 SPED - Mental Health Services	49,275	49,217	49,387	53,829
Total Resource 3327	\$ 49,275	\$ 49,217	\$ 49,387	\$ 53,829
Resource 3345 - SPED - IDEA Preschool Staff Development				
334500 SPED-Preschool Staff Development	474	442	400	1,048
Total Resource 3345	\$ 474	\$ 442	\$ 400	\$ 1,048
Resource 6500 - Special Education AB602				
7E+05 Special Education - Undesignated	9,245,541	8,559,784	8,132,964	7,400,362
Contribution from Unrestricted	-	-	-	-
Total Resource 6500	\$ 9,245,541	\$ 8,559,784	\$ 8,132,964	\$ 7,400,362
Resource 6512 - SPED - Mental Health Services				
7E+05 SPED - Mental Health Services	261,241	290,498	96,993	94,303
Total Resource 6512	\$ 261,241	\$ 290,498	\$ 96,993	\$ 94,303
Resource 6513				
7E+05	-	-	-	4,207
Total Resource 6513	\$ -	\$ -	\$ -	\$ 4,207
06-Restricted General Fund - Total	\$ 17,840,101	\$ 16,343,456	\$ 15,954,249	\$ 15,352,670

**Fund 12...Child Development Fund
(Preschool)
2015 - 2016 First Interim**

	<u>2015-2016 First Interim</u>	<u>2015-2016 Adopted Budget</u>	<u>2014-2015 Actual</u>	<u> </u>	<u> </u>	<u> </u>
Beginning Balance July 1	\$ 59,449	\$ 201,423	\$ 70,323	\$ -	\$ -	\$ -
Revenue						
Federal	299,301	299,301				
State	523,837	316,372				
Local	128,186	93,710				
Contribution from General Fund	57,159	93,710				
Total	1,008,483	803,093	901,660	-	-	-
Expenditures						
Salaries-Certificated	352,524	354,285				
Salaries-Classified	206,986	211,843				
Benefits	242,339	255,257				
Materials & Supplies	179,410	18,675				
Services and Other Operating	24,771	25,225				
Capital Outlay	-					
Other Outgo - Indirect Costs	30,222	22,799				
Total	1,036,252	888,084	912,534	-	-	-
Estimated Surplus/(Deficit)	(27,769)	(84,991)	(10,874)			
Ending Balance June 30	\$ 31,680	\$ 116,432	\$ 59,449	\$ -	\$ -	\$ -

**Fund 13...Cafeteria Special Reserve Fund
(Child Nutrition Services)
2015 - 2016 First Interim**

	<u>2015-2016</u> <u>First</u> <u>Interim</u>	<u>2015-2016</u> <u>Adopted</u> <u>Budget</u>	<u>2014-2015</u> <u>Actual</u>			
Beginning Balance July 1	\$ 36,547	\$ 44,477	\$ 105,373	\$ -	\$ -	\$ -
Revenue						
Federal	1,425,600	1,425,600				
State	110,000	110,000				
Local	560,000	560,000				
Contribution from General Fund	454,076	457,774				
Total	<u>2,549,676</u>	<u>2,553,374</u>	<u>1,954,894</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Salaries-Certificated	-	-				
Salaries-Classified	814,543	807,543				
Benefits	366,910	367,218				
Materials & Supplies	967,824	967,824				
Services and Other Operating	100,399	70,930				
Capital Outlay	300,000	300,000				
Other Outgo - Indirect Costs	-	39,859				
Total	<u>2,549,676</u>	<u>2,553,374</u>	<u>2,023,720</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	-	-	(68,826)			
Ending Balance June 30	<u>\$ 36,547</u>	<u>\$ 44,477</u>	<u>\$ 36,547</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Fund 14...Deferred Maintenance Fund
2015 - 2016 First Interim**

	<u>2015-2016</u> <u>First</u> <u>Interim</u>	<u>2015-2016</u> <u>Adopted</u> <u>Budget</u>	<u>2014-2015</u> <u>Actual</u>			
Beginning Balance July 1	\$ 809,538	\$ 1,047,575	\$ 805,789	\$ -	\$ -	\$ -
Revenue						
Federal	-	-				
State	-	254,786				
Local	2,000	2,000				
Contribution from General Fund	254,786					
Total	<u>256,786</u>	<u>256,786</u>	<u>3,749</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Salaries-Certificated	-	-				
Salaries-Classified	-	-				
Benefits	-	-				
Materials & Supplies	-	-				
Services and Other Operating	15,315	15,315				
Capital Outlay	-	-				
Other Outgo - Indirect Costs	-	-				
Total	<u>15,315</u>	<u>15,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	241,471	241,471	3,749			
Ending Balance June 30	<u><u>\$ 1,051,009</u></u>	<u><u>\$ 1,289,046</u></u>	<u><u>\$ 809,538</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Fund 17...Special Reserve Fund for Other Than Capital Outlay Projects
2015 - 2016 First Interim**

	<u>2015-2016</u> <u>First</u> <u>Interim</u>	<u>2015-2016</u> <u>Adopted</u> <u>Budget</u>	<u>2014-2015</u> <u>Actual</u>			
Beginning Balance July 1	\$ 119,743	\$ 119,739	\$ 119,189	\$ -	\$ -	\$ -
Revenue						
Federal	-	-				
State	-	-				
Local	550	550				
Contribution from General Fund	-	-				
Total	<u>550</u>	<u>550</u>	<u>554</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Salaries-Certificated	-	-				
Salaries-Classified	-	-				
Benefits	-	-				
Materials & Supplies	-	-				
Services and Other Operating	-	-				
Capital Outlay	-	-				
Other Outgo - Indirect Costs	-	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	550	550	554			
Ending Balance June 30	<u>\$ 120,293</u>	<u>\$ 120,289</u>	<u>\$ 119,743</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Fund 20...Special Reserve Fund for Postemployment Benefits
2015 - 2016 First Interim**

	<u>2015-2016 First Interim</u>	<u>2015-2016 Adopted Budget</u>	<u>2014-2015 Actual</u>			
Beginning Balance July 1	\$ 4,992,982	\$ 4,983,859	\$ 4,969,859	\$ -	\$ -	\$ -
Revenue						
Federal	-	-				
State	-	-				
Local	14,000	14,000				
Contribution from General Fund	-					
Total	<u>14,000</u>	<u>14,000</u>	<u>23,123</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Salaries-Certificated	-	-				
Salaries-Classified	-	-				
Benefits	-	-				
Materials & Supplies	-	-				
Services and Other Operating	-	-				
Capital Outlay	-	-				
Other Outgo - Indirect Costs	-	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	14,000	14,000	23,123			
Ending Balance June 30	<u><u>\$ 5,006,982</u></u>	<u><u>\$ 4,997,859</u></u>	<u><u>\$ 4,992,982</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Fund 21...Building Fund
(Bond Program)
2015 - 2016 First Interim**

	<u>2015-2016 First Interim</u>	<u>2015-2016 Adopted Budget</u>	<u>2014-2015 Actual</u>			
Beginning Balance July 1	\$ 29,794,525	\$ 32,865,231	\$ 48,160,471	\$ -	\$ -	\$ -
Revenue						
Federal	-	-				
State	-	-				
Local	87,500	87,500				
Contribution from General Fund	-					
Total	<u>87,500</u>	<u>87,500</u>	<u>171,211</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Salaries-Certificated	-	-				
Salaries-Classified	54,734	82,839				
Benefits	23,657	33,387				
Materials & Supplies	2,252	-				
Services and Other Operating	276,423	10,210				
Capital Outlay	19,506,202	15,311,472				
Other Outgo - Indirect Costs	-	-				
Total	<u>19,863,268</u>	<u>15,437,908</u>	<u>18,537,158</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	(19,775,768)	(15,350,408)	(18,365,947)			
Ending Balance June 30	<u>\$ 10,018,757</u>	<u>\$ 17,514,823</u>	<u>\$ 29,794,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Fund 25...Capital Facilities Fund
(Developers' Fees)
2015 - 2016 First Interim**

	<u>2015-2016 First Interim</u>	<u>2015-2016 Adopted Budget</u>	<u>2014-2015 Actual</u>	<u> </u>	<u> </u>	<u> </u>
Beginning Balance July 1	\$ 5,121,202	\$ 4,415,822	\$ 3,422,822	\$ -	\$ -	\$ -
Revenue						
Federal	-	-				
State	-	-				
Local	1,003,000	1,003,000				
Contribution from General Fund	-	-				
Total	<u>1,003,000</u>	<u>1,003,000</u>	<u>1,698,768</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Salaries-Certificated	-	-				
Salaries-Classified	-	-				
Benefits	-	-				
Materials & Supplies	-	10,210				
Services and Other Operating	-	-				
Capital Outlay	-	-				
Other Outgo - Indirect Costs	-	-				
Total	<u>-</u>	<u>10,210</u>	<u>389</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	1,003,000	992,790	1,698,379			
Ending Balance June 30	<u>\$ 6,124,202</u>	<u>\$ 5,408,612</u>	<u>\$ 5,121,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Fund 73...Foundation Private-Purpose Trust Fund
(Sport Centers)
2015 - 2016 First Interim**

	<u>2015-2016 First Interim</u>	<u>2015-2016 Adopted Budget</u>	<u>2014-2015 Actual</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
Beginning Balance July 1	\$ 177,838	\$ 149,191	\$ 268,677	\$ -	\$ -	\$ -
Revenue						
Federal	-	-				
State	-	-				
Local	1,000	15,514				
Contribution from General Fund	-					
Total	<u>1,000</u>	<u>15,514</u>	<u>8,204</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Salaries-Certificated	-	-				
Salaries-Classified	-	-				
Benefits	-	-				
Materials & Supplies	-	-				
Services and Other Operating	57,017	137,835				
Capital Outlay	-	-				
Other Outgo - Indirect Costs	-	-				
Total	<u>57,017</u>	<u>137,835</u>	<u>99,043</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	(56,017)	(122,321)	(90,839)			
Ending Balance June 30	<u>\$ 121,821</u>	<u>\$ 26,870</u>	<u>\$ 177,838</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>